

SITE BASED RECORD KEEPING

In the middle of a disaster your main concern is meeting the needs of the moment. It is hard to think of the necessity for record keeping or the possibility of an audit two years down the line. However, sorting out records can become as big a headache as the disaster, if you don't keep your accounts in order. The best way to keep track of records is to record each damaged site. This lets you identify on a map where the problem occurred and to tie damage estimates, invoices, labor records and payments together.

STEP 1: The Map

Every township official should have a map of the roads in their area. If not, they can get one from the County Highway Superintendent or Emergency Manager. Similarly every city or town official and county highway superintendent should have a map of the area under their care.

STEP 2: What You Should map

Map any and every damage site you have. Washed out roads, culverts or bridges. Damaged buildings, debris piled up, flooded parks. Where ever you have damage you should mark it (See Example #1).

You should take two (2) photos of each damaged site. Make sure you write the site number on the photo and keep track of what photo was taken at which site. Also record each photo's date and location.

STEP 3: Begin at the Beginning

The first part of a disaster is the emergency response. Such as sandbagging, blocking roadways and rescuing people. Begin at this point to map sites where you put up roadblocks or did other emergency work. Continue to use these same site numbers as you begin the rebuilding phase of restoring roads, buildings, and other facilities.

This map will form the foundation of your record keeping. **DO NOT GIVE THE ORIGINAL MAP AWAY.** If a state or FEMA inspector needs a copy either make a new copy, but do not give away or misplace your original map.

STEP 4: Linking Sites and Costs

Whether you contract out your repair work or have your own forces do repairs, it is very easy to link your costs to specific sites.

CONTRACT WORK: Your contractor should bill your work by each site. The contractor doesn't have to produce a separate invoice for each site, but he should list what was billed to each site. Such as cubic yards (CY), type of material, cost per cubic yard, map site delivered to and etc. (See Example #2)

FORCE ACCOUNT WORK: Your permanent work crews should log their time and activities by site. This should be done for all hourly personnel, equipment per hour, and materials used. Such as cubic yards (CY), linear foot (LF), diameter, corrugated metal pipe (CMP), and etc. (Blank forms are available)

EXAMPLE #1 – MAPPING SITES

A plat map should be provided clearly identifying each damaged site. This should be provided to State and FEMA inspectors, and also the contractor performing the work.

Any Township

T-200-N

R-38-W



EXAMPLE #2 – BILLING BY SITE

The contractor should list per site the materials and amounts used and equipment and hours used. The site numbers should correspond with the site map provided by the applicant.

Joe's Gravel & Culvert Company

Street Address
City, ST ZIP Code

BILL TO:

Name
Street Address
City, ST ZIP Code

DATE: 28-Nov-11
INV. # 100

INVOICE

DESCRIPTION	QTY	RATE	AMOUNT
Site #3 - Front end loader - 2 CY, 105 HP (hourly)	7.00	28.75	\$ 201.25
ASC (CY)	36.00	9.00	324.00
Pit Run (CY)	18.00	7.00	126.00
Backhoe-Loader - 1 CY, 70 HP (hourly)	2.00	23.50	47.00
Dump Truck - Debris removal - 8 CY, 220 HP (loads)	10.00	35.00	350.00
Site #4 - Furnish & Install 24 LF x 48" CMP (LF)	24.00	25.00	600.00
Salvage & Relay 20 LF x 36" CMP (LF)	20.00	19.00	380.00
ASC (CY)	36.00	9.00	324.00
TOTAL			\$ 2,352.25

RECORD KEEPING

It is extremely difficult to accurately and properly complete necessary record keeping after emergency or disaster work has been done and time has elapsed. Therefore, the importance of timely record keeping cannot be over-emphasized.

Local governments must preplan. They must know what records to keep and how to keep them. They also must have someone capable of initiating and maintaining records as soon as any response and recovery work begins.

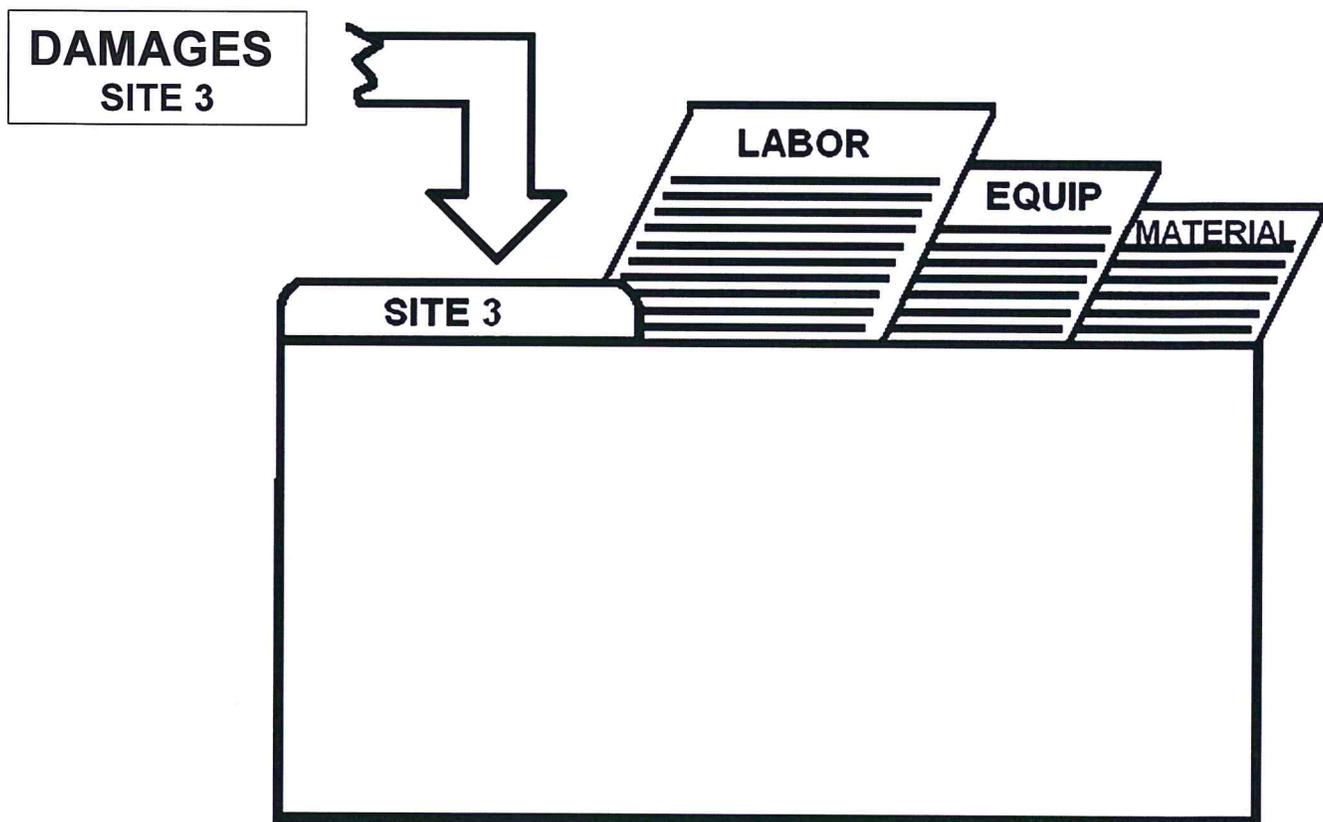
Proper documentation will be needed to verify local expenditures for which reimbursement will be requested if the situation develops into a presidential disaster declaration. This is especially true for costs incurred in completing measures designed to protect life and property. If claims for reimbursement cannot be verified because of improper or incomplete record keeping, local governments may lose considerable sums of money. Accurate documentation also will be needed to verify expenditures for which no reimbursement will be requested.

Documentation Requirements

The day emergency or repair work begins; establish a separate folder for each job site as the work is authorized.

If you have damage at five locations that must be repaired immediately, do not combine all jobs into one folder. Rather, use a separate folder for each job.

Minimum Filing System



There are two ways to complete work at a job site:

- A. Contract Work – Hiring a contractor to complete the work.
- B. Force Account Work – Applicants use of labor, equipment, material, and supplies to complete the work.

RECORD KEEPING FORMS

Contract Work Record Keeping

If work is completed on a lump sum contract, an invoice and copy of the contract are needed. Generally, the Federal Emergency Management Agency (FEMA), Department of Homeland Security (DHS), will accept time and materials contracts with work duration of 70 hours immediately after a disaster. If a unit price contract or cost plus fixed fee are used, the contractor must furnish an invoice, a copy of the contract, and a detailed breakdown of all costs, including equipment used, dates used, location of work, hourly rates and total time used. The requirement to furnish this detailed breakdown must be included in the contract.

For unit price, cost plus fixed fee, lump sum or time and materials contracts, applicants must show on each invoice the **date, amount paid, and check warrant number or receipt of cash payment**. Evidence of the contract advertisement, bidders, and selection of the low-bid contractor must be retained. **Cost plus a percentage of cost contracts and contingency contracts are not reimbursable.**

**FEDERAL EMERGENCY MANAGEMENT AGENCY
CONTRACT WORK SUMMARY RECORD**

Applicant: Applicant County (Any Township)	FIPS No: 000-00000-00	PW No.:	DISASTER DR 1981
Location/Site: Any Twp - T146N, R78W - Sec 17/18 - Map Site 1 (11 Sites)	CATEGORY C	Appl Ref No. Appli1T	

Description of Work Performed:
Gravel Roadway Repair

DATES WORKED	CONTRACTOR	BILL/INVOICE NUMBER	AMOUNT	COMMENTS - SCOPE
3-Jul	Any Trucking	233	\$ 1,022.40	Map Site 1 - Contractor loaded, hauled, and placed 144 CY of crushed gravel @ \$7.10/CY.
3-Jul	Any Trucking	233	\$ 440.00	Map Site 1 - Contractor furnished a dozer for 4 hours @ \$110.00/HR.
3-Jul	Any Trucking	234	\$ 2,361.00	Map Site 10 - Contractor loaded, hauled, and placed 288 CY of crushed gravel @ \$8.20/CY.
3-Jul	Any Trucking	234	\$ 990.00	Map Site 10 - Contractor furnished a dozer for 9 hours @ \$110.00/HR.
		GRAND TOTAL	\$ 4,813.40	

I certify that the above information was obtained from payroll records, invoices, or other documents that are available for audit

CERTIFIED BY Applicant Agent	TITLE Emergency Manager	DATE 28-Nov-11
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Force Account Labor Record Keeping

Documentation for this type of work is quite involved. Immediately after an emergency or disaster, someone, preferably a county, city auditor, or a township treasurer must start keeping proper records. This person has to be designated and trained in advance, if a major disaster is declared, this individual must be included in the public officials' briefing (**POB**) for applicants.

As a minimum, the payroll must show the **pay period, name, title/job classification, number of hours worked each day; total hours worked per pay period, hourly rate at both regular and overtime; benefit rate, total hourly rate and total costs.** Records also must indicate which job site the employee was working on each day. If the employee works on more than one job site in a day, the Force Account Labor Record for each job site should record those hours.

The Force Account Labor Summary Record form should show who did what, when, and for how long on each job site.

It is important to know what each permanent, temporary, and part-time employee does on each emergency or disaster related job/site and for how long. Any type of daily work report form may be used if it shows the date, hours worked, job classification, and location/site where work was performed. If an employee works on two or more job sites in a single day, turn in a separate work report for each job site.

Transcribe the information from the daily reports to the master payroll system. Then file the daily report in the proper job folder. The Force Account Labor Record should be updated at the end of each work day.

If resources from another county or city are used, the documentation required is the same as if the resources were your own. An invoice is required indicating the county or city has been paid. This invoice must show the **date, amount paid, and check or warrant number, or evidence of cash payment.**

***Please note:** When completing force account labor and equipment records, verify that equipment hours equal labor hours. For emergency work, force account labor is eligible for **overtime** only. Extra-hire employees doing emergency work are eligible for regular and overtime.

**FEDERAL EMERGENCY MANAGEMENT AGENCY
FORCE ACCOUNT LABOR SUMMARY RECORD**

Applicant: Applicant County	FIPS No.: 000-00000-00	PW No.:	DISASTER DR 1981
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Location/Site: Applicant County - Otter Creek Twp - Sec 3 - Map Site R-29 (6 Sites)	CATEGORY C	Appl Ref No. Appli10C
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Description of Work Performed:
Gravel Roadway Repair

	DATES AND HOURS WORKED EACH WEEK										COSTS				
	DATE	9-Jun Site R-28	29-Jun Site R-29								TOTAL HOURS	HOURLY RATE	BENEFIT RATE/HR	TOTAL HOURLY	TOTAL COSTS
NAME Joe Anyname	REG.	4	4								8	\$ 13.30	42.53%	\$ 18.96	\$ 151.65
JOB TITLE Operator	O.T.										0	\$ 19.95	7.65%	\$ 21.48	\$ -
NAME John Anyname	REG.	3	2								5	\$ 13.35	42.53%	\$ 19.03	\$ 95.14
JOB TITLE Operator	O.T.		1								1	\$ 20.03	7.65%	\$ 21.56	\$ 21.56
NAME Frank Anyname	REG.		1								1	\$ 18.00	42.53%	\$ 25.66	\$ 25.66
JOB TITLE Foreman	O.T.										0	\$ 27.00	7.65%	\$ 29.07	\$ -
NAME	REG.										0		42.53%	\$ -	\$ -
JOB TITLE	O.T.										0	\$ -	7.65%	\$ -	\$ -
NAME	REG.										0		42.53%	\$ -	\$ -
JOB TITLE	O.T.										0	\$ -	7.65%	\$ -	\$ -
NAME	REG.										0		42.53%	\$ -	\$ -
JOB TITLE	O.T.										0	\$ -	7.65%	\$ -	\$ -
NAME	REG.										0		42.53%	\$ -	\$ -
JOB TITLE	O.T.										0	\$ -	7.65%	\$ -	\$ -
NAME	REG.										0		42.53%	\$ -	\$ -
JOB TITLE	O.T.										0	\$ -	7.65%	\$ -	\$ -
NAME	REG.										0		42.53%	\$ -	\$ -
JOB TITLE	O.T.										0	\$ -	7.65%	\$ -	\$ -
NAME	REG.										0		42.53%	\$ -	\$ -
JOB TITLE	O.T.										0	\$ -	7.65%	\$ -	\$ -
NAME	REG.										0		42.53%	\$ -	\$ -
JOB TITLE	O.T.										0	\$ -	7.65%	\$ -	\$ -
TOTAL ALL HOURS											15				

TOTAL COST FOR FORCE ACCOUNT LABOR REGULAR TIME	\$ 272.45
TOTAL COST FOR FORCE ACCOUNT LABOR OVERTIME	\$ 21.56

CERTIFIED BY Applicant Agent	TITLE Emergency Manager	DATE 28-Nov-11
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Applicant's Benefit Calculation Worksheet

Benefit Calculations:

Fringe benefits for force account labor are eligible. Except in extremely unusual cases, fringe benefits for overtime will be significantly less than regular time. The following steps will assist in calculating the percentage of fringe benefits paid on an employee's salary. Note that items and percentages will vary from one entity to another.

1. The normal year consists of 2080 hours (52 weeks x 5 workdays/week x 8 hours/day). This does not include holidays and vacations.
2. Determine the employee's basic hourly pay rate (annual salary/2080 hours).
3. Fringe benefit percentage for vacation time. Divide the number of hours of annual vacation time provided to the employee by 2080 (80 hours (2 weeks) / 2080 = 3.85%).
4. Fringe benefit percentage for paid holidays: Divide the number of paid holiday hours by 2080 (64 hours (8 holidays) / 2080 = 3.07%).
5. Retirement pay: Because this measure varies widely, use only the percentage of salary matched by the employer.
6. Social Security and Medicare are both standard percentages of salary.
7. Insurance: this benefit varies by employee. Divide the amount paid by the city or county by the basic pay rate determined in Step 2. (Divide either by hour/hour or month/month or year/year – **don't** divide hour/month etc.).
8. Workman's Compensation: This benefit also varies by employee. Divide the amount paid by the city or county by the basic pay rate determined in Step 2. Use the rate per \$100 to determine the correct percentage.

Note: Typically, you should not be charging the same rate for regular time and overtime. Generally, only FICA (Social Security) is eligible for overtime; however, some entities may charge retirement tax on all income.

Sample Rates:

Although some rates may differ greatly between organizations due to their particular experiences, the table below provides some general guidelines that can be used as a reasonableness test to review submitted claims. These rates are based on experience in developing fringe rates for several state departments, the default rate is that used for the state of Florida, following Hurricane Andrew (August 1992), and the review of several FEMA claims. The rates presented are determined using the gross wage method applicable to the personnel hourly rate (PHR) method. The net available hour's method would result in higher rates.

Paid Fringe Benefits

Social Security Matching earnings up to \$94,200 in (2006)	6.20%	6.20% of employee
Medicare	1.35%	
Retirement - Regular	17.00%	(or less)
Retirement – Special Risk	25.00%	(or slightly more)
Health Insurance	12.00%	(or less)
Life & Disability Insurance	1.00%	(or less)
Worker’s Compensation	3.00%	(or less)
Unemployment Insurance	0.25%	(or less)

Leave Fringe Benefits

Accrued Annual Leave	7.00%	(or less)
Sick Leave	4.00%	(or less)
Administrative Leave	0.50%	(or less)
Holiday Leave	4.00%	(or less)
Compensatory Leave	2.00%	(or less)

Rates outside of these ranges are possible, but should be justified during the validation process.

**FEDERAL EMERGENCY MANAGEMENT AGENCY
APPLICANT'S BENEFITS CALCULATION WORKSHEET**

APPLICANT	Applicant County	FIPS No.
DISASTER	Appl Ref No.	PW No.
DR 1981	Appli10C	000-00000-00

FRINGE BENEFITS (BY %)	REGULAR TIME	OVERTIME
HOLIDAYS	4.20%	
VACATION LEAVE	5.20%	
SICK LEAVE	4.60%	
SOCIAL SECURITY	6.20%	6.20%
MEDICARE	1.45%	1.45%
UNEMPLOYMENT	2.20%	
WORKER'S COMP.	4.22%	
RETIREMENT	7.26%	
HEALTH BENEFITS	7.10%	
LIFE INS. BENEFITS	0.10%	
OTHER		
OTHER		
TOTAL IN % OF ANNUAL SALARY	42.53%	7.65%

COMMENTS

Joe Anyname - Operator:
 Regular Time - \$13.30 Overtime - \$19.95 Reg. + Benefits - \$18.96 OT + Benefits - \$21.48
 John Anyname - Operator:
 Regular Time - \$13.35 Overtime - \$20.03 Reg. + Benefits - \$19.03 OT + Benefits - \$21.56
 Frank Anyname - Foreman:
 Regular Time - \$18.00 Overtime - \$27.00 Reg. + Benefits - \$25.66 OT + Benefits - \$29.07

I CERTIFY THAT THE INFORMATION ABOVE WAS TRANSCRIBED FROM PAYROLL RECORDS OR OTHER DOCUMENTS WHICH ARE AVAILABLE FOR AUDIT.

CERTIFIED BY	TITLE	DATE
Applicant Agent	Emergency Manager	28-Nov-11

Force Account Equipment Record Keeping

Both applicant owned and rented equipment must be fully documented for each job site where it is used. Specifically, the documentation must show the **type and description, date used, hours used each day, total hours used, rate per hour (equipment only). Total cost for each, and total cost for all equipment used.**

Rates* used on applicant owned equipment must be no more than those approved on the current federal schedule of applicant owned equipment rates or the applicant rates, whichever is less. A copy of these rates may be obtained through NDDDES.

Local governments must use the Force Account Equipment Summary Record form or a computer generated form with the same information to document the above information for equipment used on each job site. A Force Account Equipment Summary Record form should be placed in each job folder immediately upon starting work. Record daily the use of any equipment on this form. A vendor invoice form also must be established for vendor invoices and rental agreements for any rental equipment used. Local government must record equipment usage daily.

*Rates do not include operator time. Operator time should be indicated on the Force Account Labor Summary Record form.

When completing force account labor and equipment records, verify that equipment hours equal labor hours.

Rented Equipment Record Keeping

Documentation for rented equipment must show the **type and description, date used, hours used each day, total hours used, rate per hour (equipment only), total cost for each and total cost for all equipment used.**

Local governments must use the Rented Equipment Summary Record form or a computer generated form with the same information to document the above information for equipment used on each job site. The form should be placed in each job folder immediately upon starting work. Record daily the use of any equipment on this form.

The date, amount paid, and check number or evidence of cash payment must also be shown. The rental agreement must specifically state who must pay for all repairs. A copy of this agreement must be kept in the job site file.

Materials Record Keeping

Materials and supplies used on each job site must be fully documented whether they are purchased or in stock. Specifically, the documentation must show **unit price (which may be averaged from stock cards), total price, quantity, description, date purchased, date used, job site used on and check number or receipt of cash payment.** Use the Materials Record Summary form or a computer generated form with the same information to document the above information on a daily basis.

Place a Materials Record Summary form in the folder when establishing a file for each job site. Any time materials are used on the job, record the information on the form.

Vendor invoices for materials that are being used, or that will be used on job sites, should be kept in a file separate from job folders. This will allow you to easily find information about materials used when recording on the Materials Record Summary form, if the invoice for materials used has not yet arrived, confirm necessary information with the vendor and make up a city or county claim voucher for the vendor invoice file. Local government may use daily written (form) reports or daily oral reports from foreperson to record expenditures of materials.

Applicant											Disaster Number	1981
Duties performed												

Name	Date										Total Hours	Hourly Rate	Benefit Rate/Hour	Total Hourly	Total Costs
Duties	REG.										0	\$ -	0.00%	\$ -	\$ -
	O.T.										0	\$ -	0.00%	\$ -	\$ -
	REG.										0	\$ -	0.00%	\$ -	\$ -
	O.T.										0	\$ -	0.00%	\$ -	\$ -
	REG.										0	\$ -	0.00%	\$ -	\$ -
	O.T.										0	\$ -	0.00%	\$ -	\$ -
	REG.										0	\$ -	0.00%	\$ -	\$ -
	O.T.										0	\$ -	0.00%	\$ -	\$ -
	REG.										0	\$ -	0.00%	\$ -	\$ -
	O.T.										0	\$ -	0.00%	\$ -	\$ -
															\$ -

TYPE OF EQUIPMENT			DATES AND HOURS USED EACH DAY							COSTS		
Equipment Code No.	Indicate size, capacity, horsepower, make and model as appropriate	Operator Name	Date	Date	Date	Date	Date	Date	Date	Total Hours	Equip Rate	Total Costs
										0.00		\$ -
										0.00		\$ -
										0.00		\$ -
										0.00		\$ -
										0.00		\$ -
										0.00		\$ -
										0.00		\$ -
												\$ -

MATERIALS SUMMARY RECORD

VENDOR	DESCRIPTION	Quantity	Date Purchased	Unit Price	Date Used	Invoice or Check #	Total Costs
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
GRAND TOTAL							\$ -

Applicant	Any Applicant	Disaster Number	1981
Duties performed	Gravel Roadway Repair		

Name Duties	Date	9-Jun Site R-28	29-Jun Site R-29							Total Hours	Hourly Rate	Benefit Rate/Hour	Total Hourly	Total Costs
Joe Anyname	REG.	4.00	4.00							8	\$ 13.30	42.53%	\$ 18.96	\$ 151.65
Operator	O.T.									0	\$ 19.95	7.65%	\$ 21.48	\$ -
John Anyname	REG.	3.00	2.00							5	\$ 13.35	42.53%	\$ 19.03	\$ 95.14
Operator	O.T.		1.00							1	\$ 20.03	7.65%	\$ 21.56	\$ 21.56
Frank Anyname	REG.		1.00							1	\$ 18.00	42.53%	\$ 25.66	\$ 25.66
Foreman	O.T.									0	\$ 27.00	7.65%	\$ 29.07	\$ -
	REG.									0	\$ -	0.00%	\$ -	\$ -
	O.T.									0	\$ -	0.00%	\$ -	\$ -
	REG.									0	\$ -	0.00%	\$ -	\$ -
	O.T.									0	\$ -	0.00%	\$ -	\$ -
													\$ 294.00	

TYPE OF EQUIPMENT			DATES AND HOURS USED EACH DAY							COSTS		
Equipment Code No.	Indicate size, capacity, horsepower, make and model as appropriate	Operator Name	Date	Date	Date	Date	Date	Date	Date	Total Hours	Equip Rate	Total Costs
			9-Jun Site R-28	29-Jun Site R-29								
8723	Dump Truck - 18 Cy, 400 HP*	Any, Joe	4.00	4.00						8.00	\$ 65.00	\$ 520.00
8602	Equipment Trailer - 60 T*	Any, Joe	4.00	4.00						8.00	\$ 15.00	\$ 120.00
8572	Backhoe - 1.5 CY, 95 HP	Any, J.	1.00	1.50						2.50	\$ 33.00	\$ 82.50
8802	Chev. Truck - 1 T, 350 HP	Any, J.	2.00	1.50						3.50	\$ 20.00	\$ 70.00
8802	Chev. Truck - 1 T, 350 HP	Any, F.		1.00						1.00	\$ 20.00	\$ 20.00
										0.00		\$ -
	*8723 and 8602 are a Truck and Trailer combination									0.00		\$ -
										23.00		\$ 812.50

MATERIALS SUMMARY RECORD

VENDOR	DESCRIPTION	Quantity	Date Purchased	Unit Price	Date Used	Invoice or Check #	Total Costs
Any County Highway Department	Crushed Gravel - Map Site 1	144		\$3.05	3-Jul		\$ 439.20
Any Trucking	Crushed Gravel - Map Site 10	288		\$3.05	3-Jul		\$ 878.40
							\$ -
							\$ -
							\$ -
							\$ 1,317.60
GRAND TOTAL							\$ 2,424.10