

DOCUMENTING PROJECT COSTS

PREPARE documentation for an initial Project Worksheet (PW), supplement, small project net overrun, project closeout, or Final Inspection Report (FIR):

- Actual project costs must be properly organized and summarized. Each applicant is expected to develop and maintain accurate records on all project costs; and maintain files containing copies of the supporting documentation for each project.
- Cost summaries and the backup documentation are to be prepared by the applicant in advance of the request for a supplement or project closeout.
- Though estimated costs are often used in the initial PW, release of retention of initial project funding and any supplemental funding is contingent upon documentation of actual costs.
- In order for FEMA to make final eligibility determinations, it is necessary to establish a clear relationship between the:
 - Scope of work approved in the PW(s)
 - Scope of actual work performed
 - Actual cost for the work performed

CATEGORIZE all project costs into these categories:

- Force Account Labor – the applicant's own labor force
- Force Account Materials – the applicant used or installed materials
- Force Account Equipment – applicant used equipment
- Contract Costs – all (non-force account) work, services, and purchases
- Rented Equipment

ORGANIZE cost data: The summary sheets detailed below are examples of typical data summaries. Other formats may be used. However, costs must be summarized so that the nature of the costs can be easily identified.

Force Account Labor – Following are two examples of how labor costs may be summarized:

EXAMPLE 1

Description of Work Performed: Excavate trench, remove and repair piping (should relate to the approved scope of work).

Name of Individual	Job Description	Date(s)*	Hours Worked	Hourly Pay Rate	Total Pay Regular	Total Pay Overtime	Benefit Rate**	Total Benefits
Joe Smith	Pipefitter	11/01/93	8	17.36	138.88		0.51	70.83
Joe Smith	"	11/01/93	4	26.04		104.16	0.11	11.46
Jim Hank	Equip. Oper.	11/01/93	8	18.49	147.92		0.51	75.44
<i>Total:</i>					\$286.80	\$104.16	<i>Total:</i>	\$157.73

* Dates: Costs can be accounted by day, week, pay period, month, or project as appropriate.

** Benefits: The subgrantee must provide a description of the benefits provided and associated costs.

TIP: A little explanation goes a long way. Include short comments as needed for clarification to explain the nature of costs and the relationship to the approved scope of work. If these are submitted as an attachment, they must be signed and dated.

EXAMPLE 2

Name of Individual	Job Description	Work Performed	Date(s)*	Total Regular Pay	Total Overtime Pay	Benefit Rate**	Total Benefits
James Jones	Sr. Engr.	Project Manager	11/01/93	138.88	104.16	.59	82.29
Dan Brown	Engineer	Project Design	11/01/93	120.45		.57	68.56
Jason Smith	Fld. Insp.	Testing & Insp.	11/01/93	147.92		.51	75.44
<i>Total:</i>				\$407.25	\$104.16	<i>Total:</i>	\$226.29

* Benefit rate usually applies to straight time only.