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**RECOVERY PLAN - SECTION II
ANNEX C
RECORD KEEPING**

I. PURPOSE

Following disaster situations Boulder County/City of Boulder must keep accurate records of expenditures and other actions taken to insure maximum reimbursement for losses and expenses incurred in the recovery process. This section describes the necessary steps in record keeping and includes suggested forms which will provide an adequate basis for reimbursement.

II. GENERAL INFORMATION

Proper and accurate supporting documentation is a "must" in order to insure Boulder County/City of Boulder receives the maximum financial reimbursement for authorized disaster emergency related expenses and losses. It is almost impossible to document claims after the work has been done and a period of time has passed. Preplanning will determine who is going to keep the records and insure that proper training has taken place. It must be known what records are needed and how they are to be maintained. Most important of all, county/city officials must insure that records are kept immediately upon response to a disaster emergency situation. These situations have a way of rapidly expanding, and it is too late to go back and create records that should have been kept from the onset. Officials who will use the system should be familiar with it. The Local Contribution Form (attached to this section) must be filed with the State Office of Emergency Management (OEM) by Boulder County/City of Boulder if the situation will require either a state or federal disaster declaration. Each department or agency in their initial response should code their records for ease of retrieval to adequately document the local contribution.

There are basically three ways in which disaster emergency work can be accomplished by Boulder County/City of Boulder; force account (own forces), contract, and direct federal assistance. Each or all of these programs may be utilized and are discussed on the following pages. It is important to note that Boulder County/City of Boulder should not over commit themselves by using force account work only.

III. FORCE ACCOUNT WORK

Force account work is that work accomplished through utilization of Boulder County/City of Boulder's own personnel, equipment, and supplies. In the majority of cases in the past, this has been the type of work which has caused greatest problems from the documentation standpoint. Because of this, the documentation requirements are quite involved and necessarily require that someone be designated and trained to handle the record keeping. Someone must start keeping the necessary records immediately upon the onset of a disaster emergency situation. If the resources of another city or county are used to perform the work (example: Boulder County for the City of Boulder) the same documentation is required as if the resources were that agency's own. There must be an invoice showing what has been paid that city/county. This invoice must show the date, and amount paid, check or warrant number, or evidence of cash payment. Within force account work there are three areas which must be documented in detail. These are:

_____ Payrolls

_____ Equipment use (either applicant owned or rented)

_____ Materials used

In each case, these must be tied to a specific damage site and item number on the project application. This necessitates the establishment of a separate folder for each damage site/work project, as soon as they are identified so that all pertinent data relative to that site can be filed in one place for future reference. Realizing that a single employee may work on more than one site in one day and that he may use different types of equipment and materials on each of the sites, an Individual Daily Report Form (attached to this section) covering time, equipment, and materials has been designed to assist in keeping track of actual work performed at each individual site he works on. These forms should be turned into the foreman for verification and then turned over to the person designated to keep the folders for each site. Information from these reports is then to be transposed to the consolidation forms for Payrolls, Equipment, and Material (forms attached to this section) described later. For local use, it is suggested the forms be reproduced in a color different from that normally used so that they may be readily identified as forms associated with disaster emergency.

IV. CONTRACT WORK

There are two types of contracts Boulder County/City of Boulder may use: lump sum and cost. If a lump sum contract is used, an invoice and a copy of the contract is needed. If a cost contract is used, not only is a copy of the contract and an invoice needed, but additionally a detailed breakdown of the cost, including dates, location of work, types of equipment, hours and hourly rate is required. This requirement should be specified in the contract. In addition to these requirements, local governments must show on each invoice the date and amount paid, check or warrant number or evidence of cash payment. Evidence of contract advertisement, bidders and selection of low bid contractor should also be retained. (NOTE: If only one bidder is available in the area, this fact should be noted by memorandum when issuing the contract.) All federal and state regulations pertaining to non discrimination, fair labor standards, antikickbacks and debarred contractors shall be complied with. Cost-plus contracts can be rarely justified and in no event shall a cost-plus-percent of cost contract be approved. For removal of wreckage and debris clearance, fixed price or unit price contracts are preferred over equipment rental or hourly rate contracts because they are generally less expensive. All negotiated contracts of over \$10,000 shall include a provision that the applicant, FEMA, Comptroller General of the United States or any of their authorized representatives shall have access to any books, documents, papers and records of the contractor which are directly pertinent to the contract for a period of three years after the last payment under the contract.

V. DIRECT FEDERAL ASSISTANCE

If emergency work is beyond the capability of a local government applicant and that of the state and if a political entity is unable to contract for the work, this work may be accomplished by federal agencies. Normally, permanent restoration work will not be provided by direct federal assistance, but this will be decided on a case by case basis. Request for direct federal assistance should be made by Boulder County/City of Boulder governing bodies in the form of a resolution, through the Governor's Authorized Representative to the Federal Emergency Management Agency (FEMA) Regional Director for approval. These requests are to be submitted (separately from project applications) and must be accomplished by:

_____ A certification of Boulder County/City of Boulder resolution.

_____ A statement outlining the reasons why the

work cannot be done by the applicant.

_____ An assurance by the applicant of compliance with regulation 5, Civil Rights, Federal-State Disaster Assistance Agreement and 2205.15 Duplication of Benefits 24C FR.

If approved, the applicant is responsible for assisting the performing federal agencies in all support and local jurisdiction matters that a private owner would assume in his relationship to a performing contractor. For all work performed by federal agencies, the state or Boulder County/City of Boulder must provide without cost to the federal government all land easements and right-of-ways necessary for accomplishing the approved work, and must agree to indemnify the federal government against any claims arising from the work. Sample copies of local resolution and certification are attached. Experience has shown that this method of work is seldom used, although in a few cases it is the only method available to a local community to get a specific type of work accomplished. The Governor's Authorized Representative will assist local governments in preparing request for direct federal assistance.

Standard county/city record keeping procedures should be examined periodically to determine if they are adequate to insure maintenance of accurate records during disaster emergency operations. Forms attached to this Section II will be used by the Documentation Officer for the recovery operations in the MACS Modes. These records will be transferred to the Emergency Management Office following demobilization of MACS.

VI. RESPONSIBILITIES FOR RECORD KEEPING

County/City Directors Of Finance Will Be Responsible For:

_____ Establishing and coordinating a record keeping system which will reflect all disaster related expenditures and costs.

Documentation Officer In MACS Response Modes Will:

_____ Use forms attached to this section to record recovery expense during MACS Response Modes.

_____ Transfer records to the Emergency Management Office following Demobilization Mode.

Emergency Management Office Will:

_____ Continue maintenance of records when transferred from the Documentation Officer.

_____ Keep Board of County Commissioners/City Manager briefed on procedures involved in recovery process.

All Boulder County Departments and City of Boulder Departments Will:

_____ Keep accurate records of the expense involved in responding to the disaster situation.

Reporting Of Local Contribution

Reports of Boulder County/City of Boulder's contribution to a disaster emergency situation should be submitted to the State Office of Emergency Management (OEM) utilizing the format found at Figure I. The initial report should be sent by telephone as soon as practical after the onset of a disaster emergency situation, which the local government feels will require either a state or federal disaster declaration. Initial reports are to be updated by telephone and in writing as significant changes occur, up to the time of a major disaster declaration by the federal government. A closeout report (final) of local contributions using the format of Figure I will be submitted in writing to the State OEM once all local government relief activities resulting from the specific disaster emergency situation have been closed out. Local governments should be prepared to support this contribution with adequate documentation, if called upon to do so.

**Figure I - Local Contribution
(DOLA/OEM LC)**

COUNTY/CITY _____ TYPE SITUATION _____
(Flood, etc.)

TIME/DATE _____ TYPE REPORT _____
(Initial, Update, Final)

NAME, POSITION OF PERSON SUBMITTING REPORT _____

	Column A - Expended To Date			Column B - Will Be Expended		
	A	B	C	HRS	RATE	COST
DISASTER RELATED ACTIVITIES						
1. Regular salaries of regularly employed policemen, firemen and other employees whose duties do not change because of the disaster.						
2. Administrative expenses including but not limited to:						
A. Salaries, wages and expenses of state and local officials who are responsible for directing regular governmental activities.						
B. Salaries, wages, fees and expenses for individuals or firms while engaged in the preparation and processing of project applications, claims for payment and supporting documentation, including costs of damage estimates.						
(TOTALS: 1,2A, & 2B:)						

	COST	
	A	B
C. Related legal fees		
D. Office supplies and equipment		
E. Rent		
F. Telephone and telegraph expenses		
G. Interest expenses		
H. Employer's share of payroll additives over and above the employees' pay		

(TOTALS: 2C-H)
PAGE TOTAL

3. **Costs for equipment, supplies & material**

- A. Costs for transportation equipment utilized by police and other employees whose duties do not change because of the disaster.
- B. Costs of hand tools (shovels, handsaws, hammers, etc.) personnel equipment and protective clothing used in performing eligible work.
- C. Charges for insurance, storage, overhead and administrative costs.

4. **Costs for lands, easements and right of way.**

(TOTALS: 3 & 4)

COST	
A	B

5. **Other** - Costs which would be eligible for reimbursement, but for which no reimbursement will be requested.

(List each)

(TOTALS: 5)

A			B		
HRS	RATE	COST	HRS	RATE	COST

(PAGE TOTALS:)	A	B
(TOTAL COST: PAGES 1 & 2)		

TOTAL LOCAL CONTRIBUTION _____

Signature of Person Submitting

Force Account Payroll

Payroll records must show as a minimum the pay period, name, job classification, number of hours worked each day, total hours worked each pay period, rate of pay, (regular or overtime) total earnings, and paycheck number.

Records must additionally indicate which job site the employee was working on each hour of the day, if he worked on more than one job site in a single day.

Information from the Individual Daily Report Forms should be extracted and consolidated on the Payroll Record Form. This will enable the official to show exactly who did what, when and for how long on each job site. This should be done at least once a week. Payroll Record Forms should be kept in the appropriate folder for the work site.

Force Account Equipment

Documentation for applicant owned and rented equipment must show the equipment type and description, date used, hours used each day, total hours used, rate per hour (indicating with or without operator), total cost for each item and total cost of all equipment used.

For rented equipment, the official must also show the date and amount paid and check number or evidence of cash payment. A copy of the rental agreement must be maintained in the work site file and this agreement must specifically state who is responsible for all repairs to the equipment.

Rates used on applicant owned equipment must be no more than those on FEMA's "Schedule of Approved Applicant - Owned Equipment Rates." The State Office of Emergency Management (OEM) will provide these on request.

Information from the Individual Daily Report Forms should be extracted and consolidated on the Equipment Record Form. A separate vendor invoice file which contains copies of all rental agreements and invoices from equipment vendors should be established, if rental equipment is used. It is important to remember that all equipment used on a work site must be recorded daily on either the Equipment Record Form for Owned Equipment or the Equipment Record Form for Rented Equipment.

Force Account Supplies And Material

Supplies and material, both that from stock and that which must be purchase, must be accounted for by individual work site and of course must be supported by full documentation. The documentation must show unit cost, total cost, quantity, description, date purchased, date used, work site, date paid for, and check number and amount or evidence of cash payment.

Unit cost must be supported by one of the following:

1. The invoice covering the original purchase of the item.
2. The invoice covering the replacement of the item.
3. The applicant's stock card showing how the average price used was calculated.

A file for vendor invoices should be established. Information from these invoices and from daily work records should be transferred on a daily basis or as soon as practical to a Supply Record Form which is to be kept in the work site folder. Supplies and materials may be used from old stock or from those recently purchased. If for some reason, the vendor's invoice has not been received or has been destroyed and no invoice is available, confirm the needed information with the vendor and make up a memorandum for record for the vendor invoice file.

Resolution

WHEREAS, on the _____ day of _____, 19____, the President declared a "major disaster" in the State of _____ under the provision of Public Law 288, 93rd Congress, and

WHEREAS, _____ is a public entity within said State;

NOW THEREFORE, be it resolved, by _____ of _____, that the Federal Emergency Management Agency (FEMA) be and hereby is requested to arrange to have the appropriate Federal Agency perform the following work:

(Describe the work or other assistance requested)

This body certifies that, to the best of its knowledge and belief, the requested work is eligible under Public Law, 288, 93rd Congress, and agrees to (a) provide without cost to the United States all lands, easements, and right-of-way necessary to accomplishment of the approved work; and (b) hold and save the United States free from damages due to the approved work and with respect to debris removal shall indemnify the Federal Government against any claim arising from such removal. Passed and approved this _____ day of _____, 19_____.

Name and Title

Name and Title

Name and Title

Resolution

(Public Entity)

(Date of Resolution)

CERTIFICATION

I, _____ duly appointed and _____

_____ of _____ do hereby certify
(TITLE)

that the above is a true and correct copy of a resolution passed and approved by the

_____ of _____
(Governing Body) (Public Entity)

on the _____ day of _____, 19_____.

(Official Position)

(Signature)

CONCURRENCE:

I concur in the request of _____ a public entity under the laws of the
State of _____. The Governing body has the authority to issue this
Resolution.

Governor's Authorized Representative

Date: _____