

Maine Emergency Management Agency  
Emergency Management Performance Grant  
County EMA Job Aid: Documenting In-Kind Match  
April, 2011

FEMA's Emergency Management Performance Grant (EMPG) allows the use of in-kind resources as a match for grant funds. This job aid is provided to assist in identifying and documenting in-kind match for EMPG. **Please note: These procedures apply to EMPG only. Mitigation or other programs that allow in-kind match may have different procedures.**

**Recommended Practice:**

- Keep a file of in-kind-eligible rosters and other documentation
- Keep a summary spreadsheet or log on which you will enter all in-kind hours and donated costs. This will allow you to track your overall in-kind match accrual.
- **Keep in-kind match documentation for different grants *separate* to insure against “double-booking” the same match for more than one grant.**

**Volunteer Hours**

Use these steps to document the hours of volunteer EMA Directors, CERT or ARES Team Members, LEPC Members, students in training classes etc.

1. Keep rosters of all meetings and trainings.
  - a. Add to the roster a column for “Travel Time”. Ask attendees to enter their **round-trip** travel time to attend the meeting
  - b. Write the event name, date and hours (9:00 am to 11:00 am, for example) on the top of the roster.
2. Make a copy of the roster after the event to add to your in-kind match folder.
3. On the copy, **cross out:**
  - a. Anyone who works for the County EMA
  - b. Anyone who works or volunteers in a town that participates in the EMPG program
  - c. Anyone who works for a federal agency
4. Sum up the number of eligible hours for the remaining participants and note the total on the sheet.
5. Multiply the total of hours by the current **Volunteer Rate** to calculate the dollar value of the in-kind match generated. Write this on the roster.
6. List the total dollar amount on your summary spreadsheet or log

## **Professional Hours**

If a professional person (non-EMA County employee, salaried person from a town, etc.) is participating in a meeting or training as part of his/her professional duties, you may use that person's actual hourly rate. Use the fully burdened rate (pay plus benefits) if possible.

Document the hours and the dollar value generated exactly as for volunteers, above, but instead of the volunteer rate, use the actual rate

If you use this option, **you must provide documentation of the rate.**

Sometimes, you may not be able to obtain an exact rate. In this case, you may use an estimated rate for different professions from the US Bureau of Labor Statistics, calculated for Maine:

Full List: [http://www.bls.gov/oes/current/oes\\_me.htm](http://www.bls.gov/oes/current/oes_me.htm)

Protective Services: [http://www.bls.gov/oes/current/oes\\_me.htm#33-0000](http://www.bls.gov/oes/current/oes_me.htm#33-0000) (includes fire, police, etc.)

## **Special Note on Hourly Rates**

You may occasionally have a volunteer who is participating in an activity in a professional capacity. In that case, you may use a professional rate from the Bureau of Labor Statistics, as described above, instead of the standard volunteer rate.

**Use a professional rate ONLY if the person is participating in his or her professional capacity.**

For example, a doctor who is participating on a CERT team as a general member with no medical role should be valued at the **volunteer** rate.

If he or she is participating in an activity as a doctor, you can use the **professional** rate.

## **Non-EMA Budget County Expenditures relating to Emergency Management**

If the County expends funds outside the EMA budget for an EMA-related activity, this may be eligible as in-kind match. For example, some counties provide funding for HazMat teams.

At a minimum, to have such expenditures considered as in-kind match, the County EMA should provide a letter from County Commissioners or Administrator confirming that the funded activity is considered to be a part of the County's overall emergency management or preparedness efforts.

However, if you have such a situation, it is recommended that you contact MEMA for situation-specific technical assistance in documenting the in-kind match.

### **Donated space or commodities**

Provide a record of the resource provided, with an assessment of its value.

If the donated resource is space, it should be a space that otherwise would be charged for, but is provided free of charge or at a reduced rate, for meetings, storage, etc. The value of the donated space (i.e., regular rental rate) must be documented.

### **When in Doubt**

Call MEMA for technical assistance in determining and documenting in-kind match.