

State of Maine EMPG Local and Partner Capacity Grants 2009 Allowable and Unallowable Costs

Note: The designation of allowable costs is based on FEMA's EMPG Grant Guidance. However, all items allowable under EMPG will NOT necessarily be allowable for State of Maine 2009 Local and Partner Grants. The following restrictions apply:

- Response equipment, generators or large-scale communications equipment will NOT be allowed, as we are using Homeland Security and PSIC grants for these items. However, certain Citizen Corps/CERT equipment will be considered if it is approved by the CERT Coordinator AND there are not sufficient dedicated Citizen Corps/CERT funds to cover the cost (see Equipment section, below). Likewise, some types of communications equipment may be considered if the equipment is an integral part of an eligible project, no other funds are available, and the request is reviewed and approved for compliance with the State Communications Interoperability Plan (SCIP). Such purchases will be subject to a requirement for cash match, and to case-by-case review by State program managers.
- Although FEMA has included construction costs for EOCs as an allowable cost for all applicants in 2009, Maine will not offer local EOC grants because of funding limitations. However, certain EOC or JIC equipment and supplies will be eligible (see below), subject to availability of cash match and a case-by-case review.
- Exercise and training costs WILL be eligible despite there being homeland security grant monies to support these activities. This will be to support smaller local exercises, including tabletops, or local training not otherwise covered. (HSEEP procedures should be followed to plan and track all exercises)
- Activities outlined under "Planning Costs", below, encompass a wide range of tactics that would be applicable to improving emergency management capability.
- Note that items such as computers, and general-use software are not generally allowable, unless you can show that they are an integral part of a program. If you plan to make such a purchase a part of your program, this relationship must be made clear in your narrative.

2009 Allowable Costs

Planning

FY 2009 EMPG funds may be used for a range of emergency management planning activities, including activities and costs related to the FEMA Gap Analysis Program and EMAP accreditation process (State and/or local). As indicated, grant recipients should place a high priority on developing/enhancing scenario specific plans that incorporate activities across the pillars of prevention, protection, and response and recovery. These plans may include aspects of the following, but are not limited to:

- Disaster housing planning
- Planning for NIMS implementation
- Modifying existing incident management and emergency operations plans to ensure proper alignment with the NIMS and NRF coordinating structures, processes, and protocols
- Developing/enhancing comprehensive emergency management plans
- Conducting a hazard analysis and risk assessment prior to mitigation plan development
- Developing/enhancing all-hazards mitigation plans
- Developing/enhancing catastrophic incident plans
- Developing/enhancing COOP/COG plans
- Developing/enhancing logistics and resource management plans
- Developing/enhancing evacuation plans, including alerts/warning, crisis communications, sheltering, and re-entry
- Developing/enhancing mass casualty and mass fatality plans
- Developing/enhancing financial and administrative procedures for use before, during, and after disaster events in support of a comprehensive emergency management program
- Public education and awareness
- Updating the State and/or Urban Area Homeland Security Strategy to address all hazards
- Developing/enhancing other response and recovery plans
- Developing/enhancing emergency management and operations plans to integrate citizen/volunteer and other non-governmental organization resources and participation
- In support of efforts by State and local governments to improve their preparedness programs, program evaluations are now allowable planning costs. Program evaluations provide valuable information regarding a program's outcomes, efficiency, and effectiveness. Beyond financial audits and program monitoring, evaluations can help managers track progress and demonstrate performance by quantitatively measuring the results of programs.

Organization

Per the *Robert T. Stafford Disaster Relief and Emergency Assistance Act*, (Public Law 93-288), as amended, 42 U.S.C. 5121-5207, EMPG funds may be used for all-hazards emergency management operations, staffing, and other day-to-day activities in support of emergency management, including hazard mitigation staffing of the State Hazard

Mitigation Officer (SHMO) position. Proposed staffing activities should be linked to achieving goals outlined in the EMPG Work Plan.

Personnel costs, including salary, overtime, compensatory time off, and associated fringe benefits, are allowable costs with FY 2009 EMPG funds. These costs must comply with 2 CFR Part 225, *Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87)*. Proposed personnel costs should be linked to achieving objectives outlined in the EMPG Work Plan.

Training

EMPG funds may be used for a range of emergency management-related training activities to enhance the capabilities of State and local emergency management personnel through the establishment, support, conduct, and attendance of training. Types of training include, but are not limited to, the following:

- Developing/enhancing systems to monitor training programs
- Conducting all hazards emergency management training, including NIMS training requirements
- Attending Emergency Management Institute (EMI) training or delivering EMI train-the-trainer courses, not limited to terrorism-related courses
- Attending other FEMA-approved emergency management training
- Allowable training-related costs include the following:
 - **Funds used to develop, deliver, and evaluate training** – Includes costs related to administering the training: planning, scheduling, facilities, materials and supplies, reproduction of materials, and equipment.
 - **Overtime and Backfill** – Overtime costs which are the direct result of attendance at FEMA and/or approved training courses and programs are allowable. Overtime payments related to backfilling personnel who have been sent to training are also allowable, but only for the marginal added cost to the grantee of having to pay overtime instead of regular time. The grantee must maintain financial responsibility for the regular time portion of backfill costs. These costs are allowed only to the extent the payment for such services is in accordance with the policies of the State or unit(s) of local government and has the approval of the State or the awarding agency, whichever is applicable. In no case is dual compensation allowable. That is, an employee of a unit of government may not receive compensation from their unit or agency of government AND from an award for a single period of time (e.g., 1:00 pm to 5:00 pm), even though such work may benefit both activities.
 - **Travel** – Travel costs (e.g., airfare, mileage, per diem, hotel) are allowable as expenses by employees who are on travel status for official business related to approved training.
 - **Hiring of Full or Part-Time Staff or Contractors/Consultants** – Full- or part-time staff may be hired to support direct training-related activities.

Payment of salaries and fringe benefits must be in accordance with the policies of the State or unit(s) of local government and have the approval of the State or awarding agency, whichever is applicable.

- **Certification/Recertification of Instructors** – Costs associated with the certification and re-certification of instructors are allowed. States are encouraged to follow the FEMA Instructor Quality Assurance Program to ensure a minimum level of competency and corresponding levels of evaluation of student learning. This is particularly important for those courses which involve training of trainers.

Exercises

EMPG funds may be used to design, develop, conduct, and evaluate emergency management related exercises. Exercises must be consistent with the principles outlined in the Homeland Security Exercise and Evaluation Program (HSEEP), as well as applicable existing emergency management standards. *HSEEP Volumes III* contains guidance and recommendations for designing, developing, conducting, and evaluating exercises. *HSEEP Volume IV* provides sample exercise materials. All four volumes can be found at the HSEEP website (<http://hseep.dhs.gov>).

Exercises conducted using EMPG funding must be NIMS compliant.

Types of exercises include, but are not limited to, the following:

- Developing/enhancing systems to monitor exercise programs
- Conducting all-hazards exercises, based on the likely hazards/scenarios a jurisdiction may encounter
- Conducting emergency management exercises, while incorporating NIMS exercise requirements

Allowable exercise-related costs include:

- **Funds Used to Design, Develop, Conduct and Evaluate an Exercise** – Includes costs related to planning, meeting space and other meeting costs, facilitation costs, materials and supplies, travel, and documentation.
- **Hiring of Full or Part-Time Staff or Contractors/Consultants** – Full- or part-time staff may be hired to support direct exercise activities. Payment of salaries and fringe benefits must be in accordance with the policies of the State or unit(s) of local government and have the approval of the State or the awarding agency, whichever is applicable. The services of contractors/consultants may also be procured to support the design, development, conduct and evaluation of exercises. The applicant's formal written procurement policy or the Federal Acquisition Regulations (FAR) must be followed.
- **Overtime and Backfill** – Overtime costs which are the direct result of time spent on the design, development and conduct of exercises are allowable expenses. Overtime payments related to backfilling personnel who have been sent to exercises are also allowable but only for the marginal added cost to the grantee

of having to pay overtime instead of regular time. The grantee must maintain financial responsibility for the regular time portion of backfill costs. These costs are allowed only to the extent the payment for such services is in accordance with the policies of the State or unit(s) of local government and has the approval of the State or the awarding agency, whichever is applicable. In no case is dual compensation allowable. That is, an employee of a unit of government may not receive compensation from their unit or agency of government AND from an award for a single period of time (e.g., 1:00 pm to 5:00 pm), even though such work may benefit both activities.

- **Travel** – Travel costs (e.g., airfare, mileage, per diem, hotel) are allowable as expenses by employees who are on travel status for official business related to the planning and conduct of the exercise project(s).
- **Supplies** – Supplies are items that are expended or consumed during the course of the planning and conduct of the exercise project(s) (e.g., copying paper, gloves, tape, non-sterile masks, and disposable protective equipment).
- **Implementation of HSEEP** – This refers to costs related to developing and maintaining a self-sustaining State Homeland Security Exercise and Evaluation Program which is modeled after the national HSEEP.
- **Other Items** – These costs are limited to items consumed in direct support of exercise activities such as the rental of space/locations for planning and conducting an exercise, rental of equipment (e.g., portable toilets, tents), and the procurement of gasoline, exercise signs, badges, and other essential nondurable goods.

Unauthorized exercise-related costs include:

- Reimbursement for the maintenance and/or wear and tear costs of general use vehicles (e.g., construction vehicles) and emergency response apparatus (e.g., fire trucks, ambulances). The only vehicle costs that are reimbursable are fuel/gasoline or mileage.
- Equipment that is purchased for permanent installation and/or use, beyond the scope of exercise conduct (e.g., electronic messaging signs).
- Durable and non-durable goods purchased for installation and/or use beyond the scope of exercise conduct.

Equipment:

Allowable equipment categories for FY 2009 EMPG are listed on the web-based version of the Authorized Equipment List (AEL) on the Responder Knowledge Base (RKB), which is sponsored by FEMA at <http://www.rkb.us>.

However, the following items ONLY will be considered from the AEL for Maine.

Citizen Corps equipment must be approved by the State Citizens Corps Coordinator. HSGP funds should be the primary source for CERT/Citizen Corps activities.

Equipment and Supplies, Information/Operations Center

All requests for equipment in this category must be itemized, and the need for and use of the equipment must be described in the grant application.

AEL Number: 21GN-00-OCEQ

Title: Equipment and Supplies, Information/Operations Center

Description: Necessary equipment and supplies to establish and maintain a Joint Information Center or Emergency Operations Center. Includes equipment necessary to establish a [JIC/EOC](#) (e.g. projector display, portable podium, etc.) that is not specifically covered in other areas of the [AEL](#).

Equipment, Citizen Corps

AEL Number: 21GN-00-CCEQ

Title: Equipment, Citizen Corps

Description: Equipment not covered elsewhere that relates to specific training or volunteer assignments for CERT, Neighborhood Watch, VIPS, MRC, and Fire Corps.