

Maine Emergency Management Agency
Emergency Management Performance Grant
County EMA Job Aid: Documenting In-Kind Match
June 24, 2015

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.

Goals

- Better estimate use of in-kind match at the start of each EMPG performance period.
- Continue to improve consistent practices in tracking in-kind match which will meet audit requirements.
- Minimize the potential for inadvertent "double-booking" of in-kind match between different grants and among multiple EMPG sub-recipients and the State as recipient.
- Establish equitable practices to allocate in-kind match in shared projects and activities.
- Clarify eligibility of the time of State agency personnel as in-kind match.
- Clarify in-kind match eligibility of County EMA participation in partner agency-sponsored activities.

Overview

- This job aid is primarily aimed at County Emergency Management Agencies. However, the guidelines described should be appropriate for any sub-recipient. Contact MEMA at any time for technical assistance with EMPG in-kind match.
- These procedures apply to EMPG only. Mitigation or other programs that allow in-kind match may have different procedures.
- Because of the potential at any time for budget reductions or restrictions and competing needs, MEMA reserves the right to limit the amount of in-kind match applicable in any EMPG performance period. Any cap applied will be set as early as possible before the beginning of the performance period. It will be expressed as a percentage of actual costs and will be applied equitably to all equivalent jurisdictions across the board. A different percentage may apply to different categories of applicants (i.e., county, local, nonprofit).
- When submitting annual budgets, County EMAs must make a good-faith effort to estimate the amount of in-kind match they expect to accrue in the budget period. This will allow MEMA to better estimate upcoming cash requirements.

Basic Recommended Practices

1. Keep a file of in-kind-eligible rosters and other documentation
2. 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.
3. **Keep in-kind match documentation for different grants *separate* to insure against "double-booking" the same match for more than one grant.**

Volunteer Hours

The value of volunteer hours will be set at the beginning of each Federal Fiscal Year (October 1) and will remain the same for all sub-recipients for the entire FFY unless adjusted by MEMA for all sub-recipients.

The Volunteer Rate is the per-hour value for Maine published by the Independent Sector, current at the time of the sub-recipient award. https://www.independentsector.org/volunteer_time

Tracking Volunteer Hours

Use these steps to document the hours of volunteer EMA Directors, Emergency Management Response Team 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 for MEMA
 - c. Anyone who works or volunteers in a town that participates in the EMPG program
 - d. Anyone who works for a federal agency
 - e. Any representative of a nonprofit partner that participates in EMPG through MEMA (example: MMRS; MEMA will supply a full list).
 - f. Anyone who works for a state agency determined by MEMA to be ineligible (see below).
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

1. 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.
2. Document the hours and the dollar value generated exactly as for volunteers, above, but instead of the volunteer rate, use the actual rate.
3. If you use this option, **provide documentation of the rate along with your reimbursement request.**
4. If you are not be able to obtain an exact rate, you may use an estimated rate for different professions from the US Bureau of Labor Statistics, calculated for Maine:
 - a. Full List: http://www.bls.gov/oes/current/oes_me.htm
 - b. Protective Services: 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. Depending on how such funding is budgeted in the County, it may be regarded as cash match, and should be included in the EMA budget submission as such.

Otherwise, 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.

If you have such a situation, contact MEMA if needed for situation-specific technical assistance in documenting the in-kind match.

Donated Space or Commodities

1. Provide a record of the resource provided, with an assessment of its value.
 - a. 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.
 - b. If the donated resource is a commodity, likewise the usual rental rate must be documented. Also document the time (hours, days) the resource was provided.

Activities Sponsored by Partners

Meetings and activities sponsored by partner agencies may fall into different categories and as such eligibility for in-kind match may vary. Examples include:

1. An activity is sponsored by another agency within the County, but EMA is a full participant.

Example: an airport exercise for which all planning meetings are led by the airport, but which fully involves the County's EMA community. In this case, **as long as the partner agency is not receiving an EMPG grant**, the County EMA may keep a copy of the roster and request in-kind match, as if it were a County-sponsored event. Use the practices in "Tracking Volunteer Hours" to determine individual participant eligibility.

2. An activity is attended by EMA staff, in or out of the County, primarily for information or involving minimal participation by EMA.

In this case, if a volunteer or non-EMA County official attends with or represents the EMA at the meeting, that person's time is eligible as in-kind match. The full roster is not eligible.

3. The partner agency is another County EMA

Example: County A is conducting a major exercise and has asked County Director B to be an evaluator, or to attend a meeting to help construct the scenario. All in-kind match accrued from the meeting belongs to County A **even if County A is not currently collecting in-kind match.**

4. The partner agency is MEMA (annual Preparedness conference or other similar statewide activity).

MEMA reserves the use of all in-kind match represented by participants at the annual Maine Partners in Emergency Preparedness Conference (internally using the same eligibility determinations outlined in "Tracking Volunteer Hours", above). Other similar statewide events may be subject to the same practice. If so, this will be communicated prior to the event. If MEMA does not reserve the use of participant time, use the practice outlined in #2, above.

Multi-Jurisdictional Activities

Often several County EMAs may work as a team in an exercise or planning activity. In this case:

1. At the start of the project, establish an equitable process among the parties for sharing in-kind match. This could include (but is not limited to):
 - a. Dividing eligible match equally among the parties or in proportion to each County's involvement; or
 - b. Allocating in-kind match according to which County is hosting a particular meeting or event; or
 - c. Some other mutually agreeable arrangement.
2. Document the agreement in a memo which is shared among the parties.
3. If any of the County EMAs on the team are not currently tracking and submitting in-kind match, their agreement with the distribution arrangement must still be documented.
4. Submit a copy of the memo with the reimbursement request that includes the in-kind match.

Please note: This approach applies to collaborative efforts between County EMAs. For activities where in which one County EMA is clearly the lead and others are participating in only a limited way, it would fall under "Activities Sponsored by Partners" (see above).

Routine/Non-EMA-Unique Business Meetings

Routine meetings that are common to all County Departments (e.g. Commissioners Meetings, Department Head meetings, budget meetings etc.) are not eligible for accruing in-kind match.

Eligible/Non-Eligible State Agencies

The time of State agency personnel may not be used as in-kind match for sub-recipients (or MEMA) if federal funds comprise a significant portion of agency or bureau payroll. MEMA has worked with the

following agencies to make this determination. See the list below for eligibility status. Ask MEMA about any agencies with which you work if they are not on this list.

NOTE: As of this draft, eligibility determinations have not yet been made.

Maine State Police

Maine Forest Rangers

Maine Warden Service

Maine Marine Patrol

Maine DOT

Maine CDC

Maine DEP

Regional Resource Center Staff (not State employees but funded by the State)

Who else?

When in Doubt

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