



## Department of Public Safety

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**TO:** County EMA Directors

**FROM:** Geoffrey Martin, Ohio EMA Grants Branch Chief

**DATE:** July 13, 2020

**RE:** FY2020 EMPG-Supplemental (COVID-19) Allowable Expenses

The FY2020 EMPG-Supplemental grant is more restrictive and focused than most other grants offered by FEMA. While we have provided some specific examples in this document of eligible expenses, we cannot possibly identify every scenario or variation of an expense category. There are many instances in which a normally allowable expense is made ineligible with just the slightest variance. If you are uncertain as to the allowability of an expense, please reach out to your Ohio EMA Grants Management Specialist to discuss your concerns and ensure that these funds can be properly utilized.

One of the most cost-effective means to capitalize on your funding is to utilize In-Kind/Soft Matching as there is no cap on its use in EMPG-S. Please see Appendix A at the end of this document for more information.

**NOTE: All eligible activities and equipment must be for the direct response/prevention of COVID-19**

### PLANNING

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In addition to the items mentioned in the previously issued FY2020 EMPG-S Grant Guidance, the following planning is permitted as an allowable expense:

- **After Action Report:** Hiring of a contractor to conduct an after-action report to assess your county's response and prevention efforts for COVID-19
- **EOP Plan Update:** Hiring of a contractor to review and update a county's emergency operations plan to include the county's response and prevention efforts for COVID-19.

### Public Awareness

The development and printing costs of informational handouts and small-form signage that provide informational awareness for the prevention and response to COVID-19 are eligible for reimbursement under this grant. Please keep in mind this does not apply to forms of advertising (billboards, commercials, etc).

## ORGANIZATION

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The following are eligible organizational expenditures under the EMPG-Supplemental grant program. Please remember that all personnel costs must be for COVID-19 related activities.

### Personnel Costs (Full-Time)

Salary and benefits costs for full-time personnel are only eligible for reimbursement under the following circumstances:

- **Regular Time:** Only EMA personnel or contractors who have been newly hired to specifically focus on COVID-19 prevention/response. Existing EMA personnel are ineligible to have their regular time reimbursed.
- **Overtime:** Any EMA personnel who are eligible to receive overtime compensation may submit their overtime expenses for reimbursement.
- **Compensatory Time:** Any EMA personnel who are eligible to receive compensatory time may submit their compensatory time for reimbursement.

### Personnel Costs (Part-Time)

Salary and benefits costs for part-time personnel are only eligible for reimbursement under the following circumstances:

- **Regular Time:** Part-time EMA personnel may only submit regular time that is above and beyond their normally scheduled part-time hours.
- **Overtime:** Any EMA personnel who are eligible to receive overtime compensation may submit their overtime expenses for reimbursement.
- **Compensatory Time:** Any EMA personnel who are eligible to receive compensatory time may submit their compensatory time for reimbursement.

### EMA/EOC Utilities and Operational Expenses

Utility expenses are eligible only to the extent that they are in excess of your normal operating expenses in response to COVID-19. For example, the monthly average electric expense is \$100 (which is reimbursed under regular EMPG) and during the course of the response to COVID-19, the electric expense has now risen to \$250. You would submit to regular EMPG for \$100 reimbursement and then submit for \$150 reimbursement from EMPG-Supplemental. Please work with your Ohio EMA Grants Management Specialist in determining your average monthly expense. These utility expenses include electric, gas, water, telephone, and internet fees. Additionally, incremental operating expenses due to COVID-19 response, such as copier fees, are allowable expenses.

### Teleworking

Teleworking expenses are eligible for reimbursement under the following circumstances:

- Rental/Lease of additional office space for EMA personnel to maintain necessary social distancing
- Utilities for this additional office space
- Software (Zoom, MS Teams, Skype, etc.) for communicating in a teleworking environment.

NOTE: This software must not have been procured prior to January 27, 2020.

### Storage Areas

Rental/Lease costs for storage of PPE and supplies are an eligible expense under this grant. NOTE: The rental/lease costs may only be reimbursed during the performance period.

### Sanitizing Work Spaces

Contracting services for sanitizing work spaces are only eligible for reimbursement for areas normally occupied by EMA personnel only (EMA Office, Emergency Operations Center, EMA Vehicles, and Storage Areas)

## **Travel**

Travel costs (specifically mileage) are allowable as expenses by employees who are on travel status for official business related to COVID response and support of efforts to that response. Mileage rate will be computed using the county established mileage travel rate; county rate cannot exceed the Federal travel rate - <https://www.gsa.gov/travel/plan-book/transportation-airfare-pov-etc/private-owned-vehicle-pov-mileage-reimbursement-rates>

## **EQUIPMENT/SUPPLIES**

In addition to the items mentioned in the previously issued FY2020 EMPG-S Grant Guidance, the following items are permitted as allowable expenses:

- Laptop computer (only for those who have desktops and must telework due to recommended social distancing guidelines).
- Web-Camera (for communicating in a teleworking environment or for virtual trainings)
- Small/Pre-fabricated storage sheds (may require EHP)
- Forklifts, pallet jacks, and material-handling equipment to offload PPE/COVID-19 related items
- Shelving/Storage equipment (may require EHP)

Supplies specific to COVID-19 response, in excess of any normal supply expenses, are considered eligible:

- Cleaning/sanitation supplies (only for use by EMA/EOC)
- Critical emergency supplies (only for use by EMA/EOC)
  - PPE (Masks, gloves, gowns, face shields, etc)
  - Thermometers
  - If you will be utilizing EMPG-S funding to stockpile supplies for the prevention and response to COVID-19, you must also submit an inventory management plan for how these items will be managed.

## **TRAINING**

Costs associated with providing in-person/virtual COVID-19 trainings are an eligible expense for reimbursement. Some of these costs may include:

- Software (Zoom, MS Teams, Skype, etc.)  
NOTE: This software must not have been procured prior to January 27, 2020.
- Contract Trainer Fees
- Travel Costs
- Materials/Handouts

**NOTE:** Please ensure that training explicitly focuses on the prevention/response to COVID-19.

## APPENDIX A: IN-KIND/SOFT MATCH

In-kind/Soft Match includes (but is not limited to) volunteer time, donated facilities, equipment and supplies, or the valuation of “in-kind” services. In-kind is the value of something received or provided that does not have a purchase cost associated with it. The cost share requirement of the FY2020 EMPG-S has no limit on soft match. Documentation supporting the value of in-kind match must be maintained in the subrecipient’s grant files, and must be provided to the SAA with the EMPG-S Cash Request Form.

Valuation of in-kind match may take any of the following forms:

### Personnel Time

These types of contributions include volunteers who donate their time or employees of other organizations (i.e.: not the County EMA and never a federally funded employee) who provide services, related to activities identified in the Personnel Costs section, to prevent, prepare for, and respond to COVID-19 which are not accounted for on any other federal grants. There are two elements to charging for in-kind match. First, a full accounting of hours worked and activities that have been completed (Must be signed by the employee and the EMA Director) determines the nature of the work. Then, only the hourly rate established by each county for this type of work can be used to determine the amount to request from the EMPG-S.

The following are two examples where volunteer time is an allowable expense:

1. If a county public information officer (PIO) is volunteering her services to assist in reviewing communications, the PIO’s normal hourly rate is allowable. If the PIO is volunteering her services and is answering EOC phones, the PIO’s hourly rate would not be reasonable; it would be the hourly rate for a county administrative assistant (or equivalent position).
2. If a retired or outside volunteer offers their personal time to assist the director, the appropriate rate of pay should come from a position description at your county that does similar work. If this volunteer is answering phones and filing paperwork then it would be appropriate to use the pay rate attributed to an Administrative Assistant at your county but it would not be reasonable to use the pay rate of an Assistant Director because they do not have vested authority to make decisions on behalf of the county and may not be doing director-level activities per the Assistant Director’s PD.

The rate assigned to each volunteer must be consistent with similar rates set by the county for similar activities. If there are no directly corresponding rates, a rate can be used by the county for the closest available position description or, after contacted your Ohio EMA Grants Specialist, it may be approved to use a rate equal to those established by the [Bureau of Labor Statistics](#).

To attain reimbursement, provide similar documentation as you would for other salary expenses:

1. A county position description with an attributed hourly rate and documentation of how hourly rate was determined
2. Sign-in sheets that include:
  - a. A brief explanation of tasks completed (tasks are connected to applicable county job description)
  - b. The number of hours worked during the period
  - c. The individual’s full name
  - d. Signatures by both EMA director and volunteer/employee

## Planning Expenses

(see allowable planning expenses in the planning section above)

Here is an example:

For the EOP update, stakeholders (SMEs) for each section of the plan work with a paid contractor, the stakeholder's time while working on the plan update is allowable:

- a. To attain reimbursement:
  - i. Document individuals "In and Out" times (with signature of EMA director)
  - ii. Provide name, organization, position title, and their signature
  - iii. Provide documentation on how the hourly rate was established for this type of work (i.e., how did you come to \$24/hr.?)
  - iv. Provide brief Memorandum of Agreement (MOA) that their wages are not supported by federal funds and their time involved in these activities are not being claimed on any other federal grant.

## Facilities

If a non-EMA (non-federally funded) organization donates the use of space in a building, the amount that they would normally charge for rental would be allowable through EMPG-S. If they would not normally charge for rental then this amount would not be allowable through the EMPG-S. To attain reimbursement, the following documents should be provided: A description of the normal charges for rental/use of the facility.

Official documentation of the dates of use of the facility and the purpose of its use. (Must be specifically for emergency management-related activities.)

## Equipment

If a non-EMA (non-federally funded) organization donates the use of equipment, the contribution should be valued at the fair rental rate or user fee of the equipment at the time of donation.

1. To attain reimbursement, the following documents should be provided:
  - a. A description of the normal charges for rental/use of the equipment and any associated personnel. (Or documentation of how the fair market rate was determined)
  - b. Official documentation of the dates of use of the equipment and the purpose of its use. (Must be specifically for emergency management-related activities.)

## Supplies (relevant to the direct costs of the EMA)

If a third party donates supplies, the contribution should be valued at the market value of the supplies at the time of donation. Records should be maintained that identify the source of the donation, the quantity received and where these items will be utilized.

To attain reimbursement, the following documents should be provided:

1. Documentation of how the fair market rate was determined
2. Official documentation of the purpose/use of the supplies. (Must be specifically for emergency management-related activities.)

For further questions and clarification contact your Ohio EMA Grants Specialist.