

**COVID-19 Financial Recovery  
Donated Resources**

**CAPH  
June 2020**



# EY Contacts

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# Logistics

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- All participants are **MUTED** upon entry and we ask that you stay muted until the Q&A portion of the presentation
- This presentation is being recorded and will be available for members shortly after this meeting.
- Previous webinar slides and recordings can be found at:  
<https://safetynetinstitute.org/member-portal/programs/finance-resources/covid-19-fema-training/>

# Training Series

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<b>Tentative Timeline</b>	<b>Proposed Topics</b>
<b>Friday, May 15</b>	<b>Introduction to FEMA Public Assistance (PA) Program</b>
<b>Thursday, May 21</b>	<b>Contracts and Procurement</b>
<b>Friday, May 29</b>	<b>Force Account Labor</b>
<b>Friday, June 5</b>	<b>Force Account Equipment / Materials &amp; Supplies</b>
<b>Thursday, June 11</b>	<b>Donated Resources</b>
<b>Friday, June 19</b>	<b>Question &amp; Answer Session</b>

# Agenda

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- **Overview**
- **Non-eligible Donated Resources**
- **Assigning a Dollar Value**
- **Key Supporting Documents**
- **Offset Calculation**

# Donated Resources



# Donated Resources

## Overview

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- FEMA will allow an Applicant to offset the non-federal cost share of their project(s) using the value of donated resources received
- In most disasters, donated resources are captured on a separate PW. Currently they are not being captured in the streamline application.
- Donated resources must be:
  - ✓ From a third party
  - ✓ Reasonable and necessary
  - ✓ Used in the performance of eligible work
  - ✓ Appropriately documented

# Donated Resources

## Non-eligible Donated Resources

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- The value of donated resources are **not eligible** as an offset toward the federal cost share if:
  - Donated by a Federal Agency
  - Donated by another federally funded source
  - Funded through a federal award
  - Used as an offset to any other federal award
  - Used for ineligible work
  - Considered a duplication of benefits



# Donated Resources

## Assigning a Dollar Value

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- **Labor**
  - Based on straight time hourly rate and fringe benefits personnel performing similar activities
    - I.e., volunteers preparing meals and delivering to an alternate care site or temporary facility (both the time and meals)
    - If mutual aid provider does not invoice for support provided
- **Equipment**
  - Based on replacement value (less salvage) or hourly rate
    - I.e., medical supplies companies donating ventilators
- **Supplies**
  - Based on replacement value
    - Community collects boxes of gloves and masks and provides to PNP hospital

# Donated Resources

## Assigning a Dollar Value

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- **Buildings or Land**
  - Based on the fair market value at the time of donation as established by an independent appraisal and certified by the Applicant.
- **Space**
  - Based on the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality
- **Logistical Support**
  - Logistical support for volunteers doing eligible work such as warehousing and management may be eligible for as a donations credit if it performed by a third party. This is subject to FEMA approval.

# Donated Resources

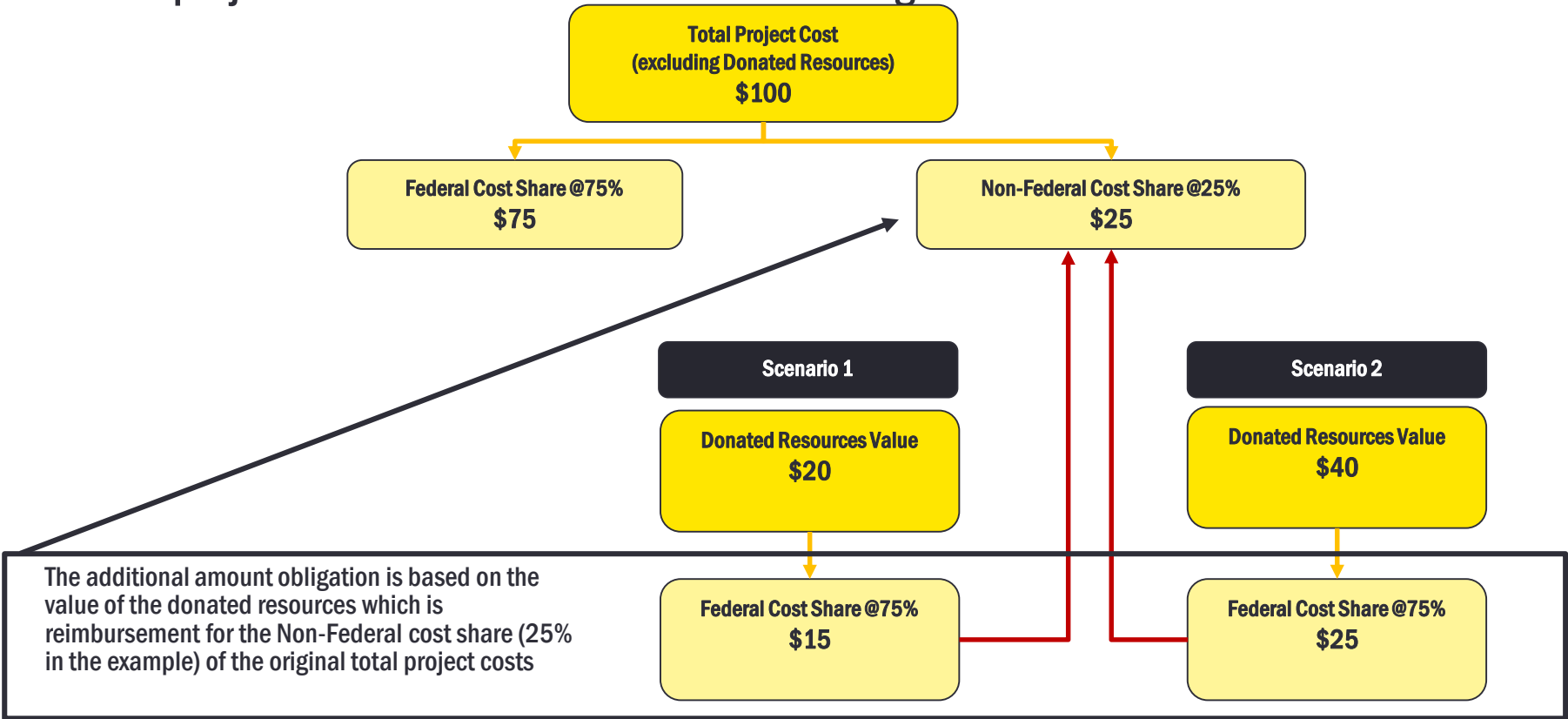
## Key Supporting Documents

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- Documentation requirements – generally the same as for each cost category (or enough to assign values) **without proof of payment**
  - For each individual:
    - Name
    - Days and hours worked
    - Location of work and work performed
  - Equipment:
    - Same information listed under Force Account Equipment
    - Who donated each piece of equipment
  - Supplies and materials:
    - Quantity donated
    - Who donated
    - Location(s) used

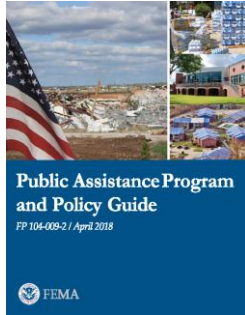
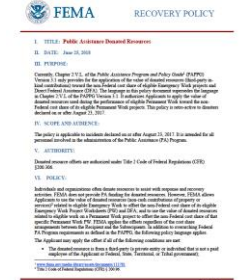
# Donated Resources Offset Calculation

- FEMA prepares the donated resource project separate from the other Category B projects.
- This project worksheet will be the last to be obligated.



Limited to: (1) value of the donated resources at the existing Federal cost share, and (2) value of the donated resources can not exceed the out of pocket costs and is capped at the total non-Federal cost share of the project.

# FEMA Resources

Document Title	FEMA Link (click on the images to access the documents)
Public Assistance and Program Policy Guide	
FEMA Donated Resources Policy	

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**Questions?**





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