

## ***Donated Resources Guide – Emergency Work***

The Applicant *may* apply the offset if all of the following conditions are met:

- The donated resource is from a third party. A third party includes private entities or individuals, including individuals that are normally paid employees of the Applicant or Federal, State, Territorial, or Tribal government, but are volunteering as unpaid individuals and not on behalf of the employer)
- The donated resource is necessary and reasonable
- The Applicant uses the resource in the performance of eligible work<sup>189</sup> and within the respective Project's period of performance
- The Applicant or volunteer organization tracks the resources and work performed, including description, specific locations, and hours. The Applicant must track the donated resources for Permanent Work to the specific Project for which it is associated.

However, the value of a donated resource is ineligible as an offset toward the non-Federal cost share if the resource is:

- 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

## ***Documentation Requirements***

The Applicant needs to submit the following to support donated resources (not an all-inclusive list):

For each individual:

Sign-in sheet

Name

Title and function (required for professional services)

Days and hours worked

Location of work and work performed

For each piece of equipment:

Type of equipment and attachments used, including year, make, and model

Size/capacity (e.g., horsepower, wattage)

Locations and days and hours used; should include usage logs

Operator name (required when requested)

Schedule of rates, including rate components (if not using FEMA rates)

#### Purchased equipment:

Invoices or receipts

Locations and days and hours used

Who donated each piece of equipment

#### Supplies or materials:

Quantity used

Who donated

Location(s) used

Invoices or other documentation to validate claimed value

## Determining the Offset Amounts

FEMA applies values to donated resources as follows:

- *Volunteer Labor:* The offset is based on the same straight-time hourly labor rate, and fringe benefits, as a similarly qualified person in the Applicant's organization who normally performs similar work. FEMA does not offset volunteer labor based on overtime or premium rates. If the Applicant does not have employees performing similar work, FEMA credits the non-Federal share based on a rate consistent with those ordinarily performing the work in the same labor market that the Applicant would otherwise compete for that type of work
- *Equipment:* The offset is based on equipment rates and must not exceed the fair rental value (if loaned) or the fair market value of equipment that is in similar age and condition at the time of donation (if donated with a transfer of title).
- *Supplies or Materials:* The offset is based on current commercial rates which FEMA validates based on invoices from previous purchases or information available from vendors in the area. The amount must not exceed the fair market value at the time of donation.
- *Buildings or Land:* For buildings or land donated permanently (i.e., with a transfer of ownership), the offset is based on the fair market value at the time of donation as established by an independent appraisal and certified by the Applicant.
- *Space:* For building or land space donated for temporary use, the offset is based on the fair rental value of comparable privately-owned space in the same locality as established by an independent appraisal.
- *Logistical Support:* Reasonable logistical support for volunteers doing eligible work, such as donations warehousing and management related to eligible work, may be eligible either for funding (if the Applicant provides the logistical support) or as a donated resource offset (if a third party provides the logistical support), subject to approval by FEMA.