

PUBLIC ASSISTANCE COVID-19 DONATED RESOURCES

BULLETIN #20 – 4/14/20

Please read the following information regarding Donated Resources. While funding is not provided for these items, the value can be used to offset the non-Federal share required with the Public Assistance (PA) Program.

Individuals and organizations often donate resources (equipment, supplies, materials, or labor) to assist with response activities. FEMA does not provide PA funding for donated resources; however, the Applicant may use the value of donated resources to offset the non-Federal share of its eligible Emergency Work projects and Direct Federal Assistance (DFA).

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

- The donated resource is from a third party (a private entity or individual that is not a paid employee of the Applicant or Federal, State, Territorial, or Tribal government);
- The Applicant uses the resource in the performance of eligible Emergency Work; and
- The Applicant or volunteer organization tracks the resources and work performed, including description, specific locations, and hours.

FEMA considers unpaid individuals who volunteer their labor to an Applicant to be the third party even if they are officially members or employees of the Applicant organization (e.g., volunteer firefighters at a PNP volunteer fire department).

Resources donated to the Applicant by an organization that would normally provide the same resources under its mission are eligible as an offset provided the organization is not federally funded. Additionally, if a mutual aid agreement provides for assistance at no cost to the Applicant, the Applicant may use the value of that assistance to offset the non-Federal cost share of its Emergency Work.

Resources donated by a Federal agency, funded through a Federal award, or from another federally funded source are not eligible as an offset to the non-Federal share. Additionally, when an Applicant uses donated resources for ineligible Emergency Work, or any Permanent Work (eligible or ineligible), the value of those resources is not eligible as an offset to the non-Federal share.

All projects approved under PA are subject to cost-sharing; therefore, FEMA applies the Federal cost-share to the total value of donated resources. FEMA does not apply the offset toward other State, Territorial, or Tribal government obligations, toward Permanent Work, or toward another Applicant's projects.

Offset Amounts

- Volunteer Labor: The offset for volunteer labor 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.

- **Donated Equipment:** The offset for donated equipment is based on equipment rates.
- **Donated Supplies or Materials:** The offset for donated supplies or materials is based on current commercial rates, which FEMA validates based on invoices from previous purchases or information available from vendors in the area.
- **Logistical Support:** Reasonable logistical support for volunteers doing eligible work, such as donations warehousing and management related to eligible Emergency Work, may be eligible either for funding (if the Applicant provides the logistical support) or as a donations credit (if a third party provides the logistical support), subject to approval by FEMA.

Donated Resources projects will be prepared separately from the Emergency Work projects for the Applicant's incurred costs.

These costs should be tracked in the same manner as the eligible Emergency Worked costs. For more information on record keeping, please review [Bulletin #1 – Disaster Declaration Information](#) and [Bulletin #17 – Applicant Brief](#).

Additional DEM Bulletins, FEMA Fact Sheets, and additional recovery resources can be found on the DEM Website at <https://dem.nv.gov/COVID-19/home/>

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