



THE COMMONWEALTH OF MASSACHUSETTS
EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY



MASSACHUSETTS EMERGENCY MANAGEMENT AGENCY

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MATCH POLICY

July 1, 2023

This policy goes into effect as dated above, and replaces all other Massachusetts Emergency Management Agency, Emergency Management Grants Unit Equipment / Property Policy.

This policy only applies to subrecipients receiving grant funds managed by the Massachusetts Emergency Management Agency (MEMA) Emergency Management Grants Unit (EM Grants Unit).

The Department of Homeland Security (DHS), Federal Emergency Management, Emergency (FEMA), Emergency Management Performance Grant (EMPG) funds require a dollar-for-dollar match. MEMA required communities and tribes that apply for EMPG funds must identify match within their application. They must identify how match will be met and the expected funding course(s) at the time of application. Cost Sharing or Match must meet the following criteria:

- allowable under the grant program;
- in compliance with all Federal requirements and regulations (i.e., 2 CFR Part 200);
- reasonable, allowable, allocable, and necessary in the accomplishment of the project or program objectives;
- recorded and accounted for in the same manner as those for the grant funds;
- except as provided by Federal statute, are not met by costs borne by another Federal grant;
- identified by specific funding source in the grant application;
- can be verifiable (i.e., tracked and documented); and
- counted as match for any federal grant only once.

Cash Match

Subrecipient non-Federal funding spent for program-related costs, according to the applicable grant program guidance. Allowable cash match must only include those costs which would be allowable with Federal funds in compliance with the program regulations. Supporting documentation for cash match could include copies of invoice(s) and proof of payment.

In-kind Match

Non-cash contributions made by the sub-recipient or a third party in support of project-related activities, according to the program guidance. Allowable in-kind match must only include those costs which are allowable with Federal funds in compliance with program regulations.

In-kind match such as volunteer services furnished by third-party professional/technical, consultants and other skilled and unskilled labor may be counted as cost sharing or match if the service is an integral and necessary part of an approved project or program. Supporting document for in-kind match could include volunteer activity log that includes name, date, time(s) and activities performed.

Rates for third-party volunteer services must be consistent with those paid for similar work by the non-Federal entity. In those instances, in which the required skills are not found in the non-Federal entity, rates must be consistent with those paid for similar work in the labor market in which the non-Federal entity competes for the kind of services involved. MEMA will allow the Independent Sector Value of Volunteer Time rate when applied to unpaid volunteer services: <https://independentsector.org/value-of-volunteer-time/>

EMPG is issued on a reimbursement basis, as such, costs must be incurred prior to seeking payment from MEMA. Reimbursement request that does not document match or that demonstrate that match was used in violation of federal regulations will not be processed.

All subrecipients must maintain records sufficient to detail the history of procurement and make available, upon request of the Federal awarding agency and MEMA, technical specification on proposed procurements where the Federal awarding agency and/or MEMA believes such review is needed to ensure that the item(s) or services specified in the one being proposed for acquisitions. The non-Federal entity must make available upon request, pre-procurement review, procurement documents, such as request for proposals or invitations for bids, or independent costs estimated.

This policy will go into effect as dated above and applies to all MEMA Emergency Management Grants Unit Programs.

Monitoring

All subrecipients must maintain records sufficient to detail the history of procurement and make available, upon request of the Federal awarding agency or MEMA, technical specifications on proposed procurements where the Federal awarding agency and/or MEMA believes such review is needed to ensure that the item(s) or services specified is the one being proposed for acquisitions. The non-Federal entity must make available upon request, pre-procurement review, procurement documents, such as requests for proposals or invitations for bids, or independent costs estimated.

This policy will go into effect as dated above and applies only to grants managed by MEMA's Emergency Management Grants Unit.



David Mahr
Assistant Director, Chief Administrative Officer
Massachusetts Emergency Management Agency

7/1/23

Date