



State of Illinois
Illinois Emergency Management Agency

Emergency Management Assistance (EMA) Grant Program

Applicant Handbook



Illinois Emergency Management Agency-Office of Homeland Security
EMERGENCY MANAGEMENT ASSISTANCE (EMA) GRANT
PROGRAM APPLICANT HANDBOOK-FEDERAL FISCAL YEAR 2023

Table of Contents

Foreword	3
Overview	4
Program Objectives	4
Program Authorities.....	4
Funding Source	5
Audit Requirements.....	5
Record Keeping Requirements.....	6
Additional FEMA Program Requirements.....	6
Program Basics	6
Program Forms.....	9
Eligible Expenses Categories and Eligible Expenses Form	10
Grant Monitoring within Program.....	11
Grant Agreements	11
Work Plan and Quarterly Narrative Requirements	12
Application Guidance.....	12
Required Forms	13
Attachments	
EMA Administrative Rule	14
Eligible Expenses Form.....	18
2023 EMA Crosswalk.....	22

Illinois Emergency Management Agency-Office of Homeland Security
EMERGENCY MANAGEMENT ASSISTANCE (EMA) GRANT PROGRAM
APPLICANT HANDBOOK-FEDERAL FISCAL YEAR 2023

Foreword

This *Emergency Management Assistance (EMA) Grant Program Applicant Handbook* provides potential applicants with the information and forms necessary to apply for and participate in the Illinois Emergency Management Agency- Office of Homeland Security (IEMA-OHS) EMA Grant Program. This grant program is administered in accordance with "Title 29 Illinois Administrative Code, Part 301 Political Subdivision Emergency Services and Disaster Agencies." The EMA Grant Program section of the administrative rule, Subpart G: Requirements for the Emergency Management Assistance Grant Program, is included as an attachment to this handbook. This handbook provides information about the EMA Program and its implementation under the administrative rule.

The complete administrative rule includes sections for Emergency Operations Plans, Exercises, Accreditation and Certification of Emergency Services and Disaster Agencies (ESDAs), Workers' Compensation Act Coverage, and the EMA Grant Program. The complete administrative rule can be viewed and downloaded from the IEMA-OHS website at

<https://iemaohs.illinois.gov/content/dam/soi/en/web/iemaohs/laws/documents/regs/29-301.pdf>

Each eligible applicant to the EMA Grant Program has an IEMA-OHS Regional Office for EMA Grant Program correspondence and guidance. EMA Grant Program applications and quarterly claims for reimbursement will be submitted via AmpliFund. IEMA-OHS regional coordinators and regional office personnel are available for EMA Grant Program related assistance. Participants in the EMA Grant Program are encouraged to provide feedback about all aspects of the program.

All potential grantees will be subject to the Grants Accountability and Transparency Act (30 ILCS 708/) pre-qualification process prior to receiving an award from the state of Illinois. Registration, pre-qualification and internal control questionnaire (ICQ) can be completed at <https://grants.illinois.gov/portal/>. Once you click on the link below, scroll down to the Fiscal and Administrative Risk Assessment Section (ICQ) to complete and submit the FY 24 ICQ for your organization.

Please note that no funding can be awarded until the registration, pre-qualification and internal control questionnaire have been completed and submitted to the Grants Accountability and Transparency Unit (GATA).

Illinois Emergency Management Agency -Office of Homeland Security
EMERGENCY MANAGEMENT ASSISTANCE (EMA) GRANT
PROGRAM APPLICANT HANDBOOK-FEDERAL FISCAL YEAR 2023

Overview

Program Objectives

Purpose

IEMA-OHS administers the Emergency Management Assistance Grant Program using federal funds to aid in the administration of effective emergency management in political subdivisions. The EMA Grant Program's purpose is to provide financial assistance for the development of effective, integrated emergency management organizations in the state of Illinois and its political subdivisions in order to perform administrative activities and prepare for any natural or technological emergency or disaster in accordance with applicable federal and state laws and regulations, including the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42U.S.C. 5121, et. seq.), as amended, and the Illinois Emergency Management Agency-Office of Homeland Security Act (20ILCS 3305/1, et. seq.).

Through the EMA Grant Program, sub-award recipients may receive contributions of up to 50 percent of the political subdivision's necessary and essential emergency preparedness Emergency Services and Disaster Agency (ESDA)/Emergency Management Agency-Office of Homeland Security (EMA-OHS) personnel and administrative expenses. EMA Grant Program funds may be available for reimbursement of eligible local program costs not greater than 50 percent of all necessary and essential emergency management related expenses for the following:

- Personnel
- Fringe Benefits
- Travel
- Equipment
- Supplies
- Contractual/Sub-awards
- Consultant
- Occupancy
- Telecommunications
- Indirect Costs

Eligible Applicants

ESDA/EMA organizations that are accredited by IEMA-OHS pursuant to the current administrative rule published in the Illinois Register Title 29, Part 301 Political Subdivision Emergency Services and Disaster Agencies, Subpart E: Accreditation and Certification of ESDAs, Section 301.510, are eligible to apply for EMA Grant funds.

Program Authorities

Administrative Rule

The authority to administer the Emergency Management Assistance Grant Program is derived from the current administrative rule published in the Illinois Register, Title 29,

Illinois Emergency Management Agency -Office of Homeland Security
EMERGENCY MANAGEMENT ASSISTANCE (EMA) GRANT PROGRAM
APPLICANT HANDBOOK-FEDERAL FISCAL YEAR 2023

Part 301 Political Subdivision Emergency Services and Disaster Agencies, Subpart G:
Requirements for the Emergency Management Assistance Grant Program.

The administrative rule implements the Illinois Emergency Management Agency-Office of Homeland Security Act [20 ILCS 3305] and authorized by Sections 5(f)(4), (5), (5.5) and (5.10) and 10(i) of the Illinois Emergency Management Agency-Office of Homeland Security Act [20 ILCS 3305/5(f)(4), (5), (5.5) and (5.10) and 10(i)].

SOURCE: Adopted at 26 Ill. Reg. 3036, effective February 26, 2002; amended at 31 Ill. Reg. 11565, effective July 26, 2007; amended at 42 Ill. Reg. 15933, effective July 31, 2018.

Funding Source

EMPG Funding - Federal Funds

The Illinois Emergency Management Agency-Office of Homeland Security (IEMA-OHS) administers the EMA Grant Program. EMA Grant Program funds are made available by the Department of Homeland Security (DHS) - Federal Emergency Management Agency (FEMA) in an allocation to states called "Emergency Management Performance Grants" (EMPG). The EMPG funds are utilized by states for a variety of emergency management programs. It is important to note that the EMA Grant Program funds are federal funds and are subject to federal record keeping and audit requirements.

Audit Requirements

Single Audit Act

As grant recipients of the EMA Grant Program, the Chief Elected Official will certify (in the EMA Program Grant Agreement) that the local government will complete required financial and compliance audits in accordance with the Single Audit Act of 1984, as amended, and 2 CFR, Part 200, Subpart F.

Local governments that receive a combined total of \$750,000 or more in federal contributions during their local government's fiscal year are required to have a Single Audit performed. The \$750,000 threshold applies to the entire local government, not just the EMA/ESDA organization. As local points of contact for the EMA Grant Program, local EMA/ESDA coordinators should take steps to ensure that the EMA Grant Program funds are treated as federal funds in the Single Audit process and must submit a copy of the Single Audit reporting package to the Federal Audit Clearinghouse (<https://harvester.census.gov/facweb/default.aspx/>) within 30 calendar days after receipt of the auditor's report or nine months after the audit period (fiscal year), whichever comes first.

For local government applicants receiving EMA Program grants, failure to perform and submit copies of Single Audits, when applicable, has negative implications including retrieval of grant funds previously reimbursed and ineligibility for future EMA Program grants.

Illinois Emergency Management Agency-Office of Homeland Security
EMERGENCY MANAGEMENT ASSISTANCE (EMA) GRANT PROGRAM
APPLICANT HANDBOOK-FEDERAL FISCAL YEAR 2023

Auditors should be informed that the EMA Grant Program funds are federal funds subject to Single Audit Act requirements.

CFDA # 97.042 (Catalog of Federal Domestic Assistance Number)

The CFDA number for the EMA program is 97.042 Emergency Management Performance Grants.

The EMA Grant Program recipient is responsible for timely action in resolving any audit findings and/or questioned costs. In the event that questioned costs are ultimately deemed disallowed, as determined by IEMA-OHS, the EMA Grant Program recipient shall be responsible for repayment of such costs.

Applicants should inform auditors that the CFDA number is 97.042 Emergency Management Performance Grants. This information is also listed in the grant agreement for the EMA Grant Program.

Record Keeping Requirements

Record Retention

EMA Grant Program grant recipients are required to maintain, for a minimum of three years after the completion of the grant agreement, adequate books, records and supporting documents to verify the amounts, recipients and uses of all disbursements of funds passing in conjunction with the grant agreement. All books, records and supporting documents related to the agreement shall be available for review and audit by the Auditor General. In grant agreements for the EMA Grant Program, sub-award recipients agree to cooperate fully with any audit(s) conducted by the Auditor General and to provide full access to all relevant materials. Failure to maintain the books, records and supporting documents required by this grant shall establish a presumption in favor of the state for the recovery of any funds paid by the state under the EMA Program Grant Agreement for which adequate books, records and supporting documentation are not available to support their purported disbursement.

Additional FEMA Program Requirements

Beginning with federal fiscal year (FFY) 2011, FEMA has placed additional objective requirements within the grant guidance with regard to training and exercise participation for all individuals funded under this grant program. The additional training and exercise requirements will be communicated in the sub-award recipient grant agreement.

Program Basics

This section provides some basic information about the EMA Grant Program. Please see the EMA Grant Program section of the administrative rule, included as an attachment with this handbook, for additional details.

Illinois Emergency Management Agency-Office of Homeland Security
EMERGENCY MANAGEMENT ASSISTANCE (EMA) GRANT
PROGRAM APPLICANT HANDBOOK-FEDERAL FISCAL YEAR 2023

Eligibility

State accreditation is required in order to be eligible for application to the EMA Grant Program. An applicant to the EMA Grant Program must achieve and maintain an "accredited" status in order to apply for EMA Grant Program funds. The accreditation process is open to counties and municipalities. However, municipalities with populations under 500,000 have additional criteria that must be met in order to achieve state accreditation. In most cases, municipalities will participate in a certification process with their respective county governments. See the administrative rule regarding accreditation and certification of ESDAs in the Illinois Register, Title 29: Part 301 Political Subdivision Emergency Services and Disaster Agencies, Subpart E: Accreditation and Certification of ESDAs, for details regarding the accreditation and certification processes.

Allocation Formula

The allocation formula utilizes a "base amount," determined by the IEMA-OHS director, and the remaining funds are split between a "population" allocation and an "additional program needs" allocation. Please see "Section 301.740 Allocation Determination" of the administrative rule (Subpart G, attached) for a complete explanation of the allocation formula.

The allocation formula recognizes that a certain level of funding is necessary in order to support the fundamental costs involved with administering a local emergency management program. The "base amount" portion of the formula makes an equivalent level of funds available to applicants that will commit to the matching requirements of the grant. Each local government's approved ESDA/EMA program budget, submitted in the application, determines the maximum amount of the grant allocation since the maximum grant is equal to 50 percent of eligible costs claimed.

Please note, however, that while the applicant's approved budget determines the maximum amount of a specific allocation, the allocation formula can, and many times does, determine an allocation amount that is less than 50 percent of the applicant's submitted budget.

Match Guidelines

2 CFR Part 200.306, Cost Sharing or Matching governs the usage of matching funds. As previously mentioned, the match requirement for this grant program is 50 percent.

Basic Guidelines to Apply Match - Any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be accepted as cost sharing or match when all of the following criteria are met:

1. Are verifiable from the non-federal entity's records. The records for the item are kept in the same manner as those for items that are charged to the grant program.

Illinois Emergency Management Agency-Office of Homeland Security
EMERGENCY MANAGEMENT ASSISTANCE (EMA) GRANT
PROGRAM APPLICANT HANDBOOK-FEDERAL FISCAL YEAR 2023

2. Are not included as contributions for any other federal grant. To avoid duplication of contribution, the item cannot be listed or claimed, in part or in whole, under any other federal grant.
3. Are necessary and reasonable for accomplishment of project or program objectives.
4. Are provided for in the approved budget. For costs to be eligible to meet matching requirements, the costs must first be allowable under the grant program. Refer to grant eligible activities in the Notice of Funding Opportunity for further details.

Allowable Cost Share and Match Activities - Values for contributions of services and property must be established in accordance with cost principles under Subpart E-Cost principles.

- Volunteer services are permitted for cost share or match if the service provided is an allowable activity. Rates for volunteer services, including salary and fringe benefits, must be consistent with those paid by sub-award recipient for similar work. In those circumstances where the required skills are not found in the sub-award recipient entity, rates must be consistent with those paid for similar work in the labor market in the area. A third option for determining hourly rates is to utilize the Bureau of Labor Statistics: Occupational Employment Statistics- http://www.bls.gov/oes/current/oes_il.htm. Rates must be verified by the sub-award recipient at the time of grant application.
- Indirect costs are permitted for cost share or match if the entity has prior approval from a federal cognizant agency or through the Governor's Office of Management and Budget Grant Accountability and Transparency Unit
- Contributions of services and property are permitted for cost share or match as long as the sub-award recipient can determine a documented value of the service or donated property. Sub-award recipients are encouraged to utilize the established Federal Emergency Management Agency Schedule for Equipment Rates where applicable.

Reimbursement Procedures for Match when Using the Hard Match EMA Application

For every dollar in expenditures submitted on the EMA Reimbursement Request and Reporting Form, a corresponding dollar will be charged as match so that the fifty percent match requirement will be continually met throughout the grant performance period.

Reimbursement Procedures for Match when Using the Alternative Soft Match Application

Matching funds may be applied at any time throughout the performance period of the grant. However, if the grant performance period ends without the federal funds having the appropriate level of match required, IEMA-OHS will invoke the remedies set forth in the Illinois Grant Funds Recovery Act to include the repayment of the federal share of the grant in excess of the match provided and verified.

Illinois Emergency Management Agency-Office of Homeland Security
EMERGENCY MANAGEMENT ASSISTANCE (EMA) GRANT PROGRAM
APPLICANT HANDBOOK-FEDERAL FISCAL YEAR 2023

Work Plans & Quarterly Narratives - General

Submission of a Work Plan is required for participation in the EMA Grant Program and is included as a part of the grant application for program participation. The Work Plan provides a report of the planned activities and "work to be performed" for which the applicant is seeking EMA Grant Program funds. Timelines and performance measurables are also required.

The Quarterly Narrative must be submitted as a part of the Quarterly Claims for reimbursement. The Quarterly Narrative provides a report for activities completed in the three-month quarter applicable to the claim.

In summary, the Work Plan is "what you plan to do," and the Quarterly Narrative is "what you did." More details on these requirements for program participation are provided in another section of this handbook.

Submission Timeframe for Quarterly Claims

All Quarterly Claims are due in the AmpliFund within 30 days following the end of the quarter. All claims must be for the quarter in which they occurred.

For example, all activities for the quarter from October through December claims must be submitted by Jan. 31.

"Occurred" is when the sub-award recipient's costs happened, not when the jurisdiction's invoice is due or when the jurisdiction paid the vendor. Service dates on the invoice are key to determining in what quarter the invoice is to be claimed. Quarterly Claims do not have to be four equal amounts based on the grant agreement; they are left to the sub-award recipient's discretion based on expenses. However, the expenses do need to be submitted during the quarter in which they occurred. If a jurisdiction exhausts their grant funding prior to the end of the performance period, it is suggested that the sub-award recipient continue to document with IEMA-OHS their expenses so that they may be included in any reallocation at the end of the grant period.

Program Forms

The Application and Quarterly Claims sections of this handbook provide detailed instructions for each form. The EMA-OHS Grant User Guides will provide further details regarding the forms. Application links, user guides and handbook can be found on the IEMA-OHS Grant Library site <https://iemaohs.illinois.gov/hs/hsac/grantsportal.html>.

AmpliFund

AmpliFund a cloud base grant management system consolidates all required documents into one electronic grant application. After it is approved, grantee will receive the jurisdiction's grant agreement.

Illinois Emergency Management Agency-Office of Homeland Security
EMERGENCY MANAGEMENT ASSISTANCE (EMA) GRANT
PROGRAM APPLICANT HANDBOOK-FEDERAL FISCAL YEAR 2023

Eligible Expenses Categories and Eligible Expenses Form

Eligible Expenses Categories

EMA funds may be available for reimbursement of eligible local program costs not greater than fifty percent of all necessary and essential emergency management related expenses for the following:

- Personnel (2 CFR 200.431)
- Fringe Benefits (2 CFR 200.431)
- Travel (2 CFR 200.474)
- Equipment (2 CFR 200.439)
- Supplies (2 CFR 200.94)
- Contractual/Subawards ((2 CFR 200.318 & 200.92)
- Consultant
- Occupancy (Rent & Utilities) (2 CFR 200.465)
- Telecommunications
- Indirect Costs (2 CFR 200.414)

Eligible Expenses Form

The Eligible Expenses Form lists the main categories and types of costs that are eligible for reimbursement under the EMA Grant Program. The form also provides a list of costs that are not eligible for reimbursement. Questions about a cost that is not identified on the Eligible Expenses Form should be directed to an IEMA-OHS Regional Coordinator. The Eligible Expenses Form is included as an attachment to this handbook.

Determining Expenses to Include in the Application

The Eligible Expenses Form should be utilized for determining budget expenses to include in the application. After reviewing the Eligible Expenses Form, EMAs should ask the question, "Is this expense necessary for day-to-day emergency management operations?" If the expense is not listed in the Eligible Expenses Form and is not necessary for day-to-day emergency management operations, then the expense should not be included in the application budget.

"Prior Approval" for Expenses Not Listed in the Application

When IEMA-OHS notifies an EMA that the grant application has been approved, the EMA should review the application thoroughly to be aware of which expenses have been approved. "Prior approval" from IEMA-OHS is required for requested reimbursement expenses not included in the political subdivision budget submitted in the sub-award recipient's original EMA application pursuant to Section 301.730 of the administrative rule. "Approval" can be accomplished by submitting an amendment via the AmpliFund system.

Sufficient documentation supporting the new expenses claimed must be provided during the Quarterly Claims submission and review process. While newly approved expenses can be included, if the applicant was already submitting eligible costs justifying their full allocation amount reimbursements, the submission of the additional expenses will not

Illinois Emergency Management Agency-Office of Homeland Security
EMERGENCY MANAGEMENT ASSISTANCE (EMA) GRANT PROGRAM
APPLICANT HANDBOOK-FEDERAL FISCAL YEAR 2023

increase the allocation amount/funds received for the grant period. It is important to note that no expense will be reimbursed unless it is listed on the approved application.

Grant Monitoring within Program

Administrative rule, Section 301.740 subsection (e), states that IEMA-OHS shall monitor the expenditure of allocated EMA funds and may reallocate unobligated funds among all EMA grantees who requested an eligible grant amount in excess of an allocation determined in accordance with subsections (b) and (c) of this Section. Grants will be monitored to identify jurisdictions that do not submit enough eligible costs to justify the full grant amounts allocated. IEMA-OHS will monitor and then reallocate remaining funds to any jurisdiction that had expenses above and beyond their grant agreement. The exact amount of funding will be determined by the total amount available in the reallocation process, subject to the base amount plus population formula outlined in the above administrative rule.

The approved budget from the application is critical to the EMA Grant Program allocation process. Therefore, budgets submitted in the application should be as realistic as possible in terms of all costs anticipated for the time period of the grant. If an applicant is not utilizing allocated funds, an assessment will be made regarding reallocation of unused funds.

Grant Agreements

Distribution and Submission

Applicants for the EMA Grant Program will not receive a grant agreement until their application has been reviewed and approved and FEMA has given a funding notice to IEMA-OHS. Grant Agreements are distributed after Oct. 1, due to the need to determine obligation amounts, overall eligibility for the program, and release of federal funding figures.

The EMA Program Grant Agreement will provide the set amount per jurisdiction set forth in the allocation formula. The allocation formula regulations are contained in administrative rule-Section 301.740 Allocation Determination.

The EMA Program Grant Agreement should be signed and dated by the principal executive officer, *the highest elected official* for your local government. For county government, the principal executive officer is the county board chairperson. For municipalities, the principal executive officer is either the mayor or the village president. The principal executive officer has the authority to provide the grant related assurances and certifications that are contained in the grant agreement.

The original signed grant agreement document should be submitted to the IEMA-OHS Preparedness and Grants Administration Bureau vis email.

Illinois Emergency Management Agency-Office of Homeland Security
EMERGENCY MANAGEMENT ASSISTANCE (EMA) GRANT
PROGRAM APPLICANT HANDBOOK-FEDERAL FISCAL YEAR 2023

Work Plan and Quarterly Narrative Requirements

The current administrative rule requires the completion of a Work Plan and Quarterly Narrative for participation in the EMA grant program. The Work Plan and the Quarterly Narrative provide documentation of work plans and work completion, respectively.

Work Plan

The Work Plan is required for participation in the Emergency Management Assistance Grant Program. The questions in the work plan section of the application will be based on a general program narrative, strategic planning and resource requirements. These questions and the corresponding responses will not be a basis for determination of funding allocations. Additional information can be found in the form's user guide.

Quarterly Narrative

The Quarterly Narrative is a report of actual work completed in the quarter. The Quarterly Narrative is part of the Quarterly Claims Form and must accompany it. **2023 EMA Quarters**

First quarter is October 1, 2023 through Dec. 31, 2023;

Second quarter is Jan 1, 2024 through March 31, 2024;

Third quarter is April 1, 2024 through June 30, 2024;

Fourth quarter is July 1, 2024 through Sept. 30, 2024;

For the Quarterly Narrative, participants must report on progress in achieving the goals and objectives listed in the Work Plan. The Quarterly Narrative shall include a report on outcomes for the questions listed in the work plan. There will be an area to complete the Quarterly Narrative as part of the Quarterly Forms document. Each section must have a response each quarter.

Application Guidance

General Information

All necessary documents will be properly completed and processed through the IEMA Grants Management System no later than 30 days after notification from IEMA.

Applications for the EMA Grant Program will be accepted only from political subdivisions that have achieved state accreditation based on requirements established in the Illinois Register, Title 29, Part 301 Political Subdivision Emergency Services and Disaster Agencies, Subpart E: Accreditation and Certification of ESDAs. Political subdivisions that have achieved certification status are eligible to apply for grants from the EMA grant program.

Applications for EMA funding will comply with the current administrative rule for the EMA Grant Program.

Illinois Emergency Management Agency-Office of Homeland Security
EMERGENCY MANAGEMENT ASSISTANCE (EMA) GRANT
PROGRAM APPLICANT HANDBOOK-FEDERAL FISCAL YEAR 2023

Required Forms

IEMA-OHS Budget

Emergency Management Assistance Program Grant Application with sections on:

- Personnel
- Fringe Benefits
- Travel
- Equipment
- Supplies
- Contractual/Subawards
- Consultant
- Occupancy
- Telecommunications
- Indirect Costs

A work plan section providing narrative is also part of the application.

Quarterly Claims Forms

The Quarterly Claims Form has been consolidated with the Quarterly Narrative into one document to mirror the IEMA-OHS grant application for ease of completion. The form will be submitted via the IEMA-OHS Grants Management System within **30 days** following the last day of the quarter. Changes in personnel, monthly salary rate or gross amount earned should be included as part of the quarterly claim request for reimbursement.

During the application process for the EMA Grant Program, sub-award recipients submit a budget estimate providing detailed personnel compensation and benefits information. On the quarterly claim forms, sub-award recipients provide actual expense information for grant reimbursements. Sub-award recipients provide tracking numbers or vendor invoice numbers for all expenses claimed. Sub-award recipients reporting payments made with direct deposits must report tracking numbers for the direct deposits.

When the quarterly claims forms are released, additional details regarding the forms will be provided.

Attachments

Administrative Rule – EMA Grant Program Section
Eligible Expenses Form
Application Crosswalk

Illinois Emergency Management Agency-Office of Homeland Security
EMERGENCY MANAGEMENT ASSISTANCE (EMA) GRANT PROGRAM
APPLICANT HANDBOOK-FEDERAL FISCAL YEAR 2023

EMA Administrative Rule

TITLE 29: EMERGENCY SERVICES, DISASTERS, AND CIVIL DEFENSE
CHAPTER: EMERGENCY MANAGEMENT AGENCY
SUBCHAPTER c: ADMINISTRATION AND ORGANIZATION OF
POLITICAL SUBDIVISION EMERGENCY SERVICES AND DISASTER AGENCIES
PART 301 POLITICAL SUBDIVISION EMERGENCY SERVICES AND DISASTER AGENCIES
SUBPART G: REQUIREMENTS FOR THE EMERGENCY MANAGEMENT ASSISTANCE GRANT
PROGRAM

Section 301.710 Purpose

IEMA-OHS administers the Emergency Management Assistance (EMA) grant program using federal funds to aid in the administration of effective emergency management in the political subdivisions. Through the program grantees may receive contributions of up to 50 percent of the political subdivision's necessary and essential emergency preparedness ESDA personnel and administrative expenses.

Section 301.720 Eligible Applicants

ESDAs accredited by IEMA-OHS pursuant to Section 301.510 of this Part are eligible to apply for EMA grant funds.

Section 301.730 Application Procedures

- a. Applicants seeking EMA grant funds shall submit, within 30 days after notification from IEMA-OHS, a completed EMA application via AmpliFund the grant management system, in the format prescribed by IEMA-OHS, that includes the following:
 1. Documentation of current IEMA-OHS accreditation to satisfy the eligibility requirement stated in Section 301.720,
 2. A completed application form, as prescribed by IEMA-OHS, that includes the budget of the applicant's EMA eligible personnel and administrative expenses and a work plan and
 3. The requested grant amounts
- b. IEMA-OHS shall notify applicants of their EMA grant program acceptance or rejection within 45 days after the application deadline. Accepted applicants are grantees.
- c. Grantees for the EMA grant program shall enter into a Grant Agreement with IEMA-OHS setting forth the terms of the grant, including the grantee's agreement to satisfy all grant related assurances and certifications required by the state of Illinois and by the United States government.

Section 301.740 Allocation Determination

Illinois Emergency Management Agency-Office of Homeland Security
EMERGENCY MANAGEMENT ASSISTANCE (EMA) GRANT
PROGRAM APPLICANT HANDBOOK-FEDERAL FISCAL YEAR 2023

- a. The Director of IEMA-OHS shall determine the amount of funding available for the EMA grant program prior to the award of any grants, based on the level of funding provided by FEMA. Such amount shall be allocated to EMA grantees by IEMA-OHS up to 50 percent of the grantee's political subdivision's eligible EMA expenses, in accordance with the requirements of this Section.
- b. To assist ESDAs in accomplishing the basic preparedness requirements of the Act (ESDA coordinators' organization, administration, training, and operation of the ESDA and ESDA development and exercise of the EOP, exclusive of contractor fees), the following EMA fund allocations shall be made:
 1. Basic Amount. A basic amount of funding, as established by the Director of IEMA-OHS not to exceed 40 percent of the total amount available for the EMA grant program determined pursuant to subsection (a), shall be allocated equally among all EMA grantees. However, if a grantee's basic amount allocation exceeds the amount requested in the grantee's EMA application, the EMA application amount shall be used as the basic amount allocation for that grantee.
 2. Population share. 50 percent of the total EMA grant amount remaining, after the final allocations in subsection (b)(1) of this Section have been made, shall be allocated among all EMA grantees who have requested an eligible grant amount in excess of the basic amount allocation, on a per capita basis according to the most recent census data available through the Illinois Secretary of State's office or, if unavailable, through the U.S. Department of Commerce, Bureau of the Census. EMA grantees whose geographic borders encompass another EMA grantee's jurisdiction shall have their per capita figures reduced accordingly. If a grantee's Basic Amount allocation plus Population allocation exceeds the total amount requested in the grantee's EMA application, the EMA application amount shall be used as the final allocation for that grantee.
- c. Additional Program Needs -The total EMA grant amount remaining, after the allocations in subsection (b) of this Section have been made, shall be allocated for ESDA Additional Program Needs. This amount shall be completely allocated among all EMA grantees who have requested an eligible grant amount in excess of the Base Amount plus Population allocation, on a per capita basis according to the most recent census data available through the Illinois Secretary of State's office or, if unavailable, through the U.S. Department of Commerce, Bureau of the Census. EMA grantees whose geographic borders encompass another EMA grantee's jurisdiction shall have their per capita figures reduced accordingly. However, for an additional program needs allocation, the EMA grantee shall, present documentation justifying the additional needs request for necessary and essential local emergency preparedness ESDA personnel and administrative purposes including, but not limited to:

Illinois Emergency Management Agency-Office of Homeland Security
EMERGENCY MANAGEMENT ASSISTANCE (EMA) GRANT PROGRAM
APPLICANT HANDBOOK-FEDERAL FISCAL YEAR 2023

1. Additional exercises beyond the biennial EOP exercise;
 2. Personnel costs beyond those required for basic preparedness;
 3. Mitigation planning and awareness; and
 4. Emergency management public awareness efforts.
- d. If the grantee's allocation amount calculated under this Section exceeds the amount requested in the EMA application, the EMA application amount shall be used as the final EMA grant amount.
- e. IEMA-OHS shall monitor the expenditure of allocated EMA funds and may reallocate unobligated funds, among all EMA grantees who have requested an eligible grant amount in excess of the allocation determined in accordance with subsections (b) and (c) of this Section, on a per capita basis according to the most recent census data available through the Illinois Secretary of State's office or, if unavailable, through the U.S. Department of Commerce, Bureau of the Census. EMA grantees whose geographic borders encompass another EMA grantee's jurisdiction shall have their per capita figures reduced accordingly.

Section 301.750 Reimbursement Procedures

- a. Reimbursement for eligible expenses is available to grantees up to the amount of the grantee's EMA grant amount determined in accordance with Section 301.740. However, reimbursements under the EMA grant program shall not exceed 50 percent of the dollar amount spent on the requested reimbursement by the grantee's political subdivision. Prior approval from IEMA-OHS is required for requested reimbursement expenses not included in the political subdivision budget submitted in the grantee's original EMA application pursuant to Section 301.730.
- b. Eligible expenses for reimbursement are reasonable expenses in the categories listed on the Eligible Expenses form prescribed by IEMA-OHS as eligible expenses and any other reasonable expenses approved by IEMA-OHS through the application and allocation process of this Subpart. However, none of the ineligible expenses on the Ineligible Expense form prescribed by IEMA-OHS are reimbursable.
- c. Grantees who have a signed EMA grant agreement with IEMA-OHS may apply to IEMA-OHS for reimbursement of eligible expenses on a quarterly basis by submitting to IEMA-OHS, no later than 30 calendar days after the last day of the preceding quarter, unless an extension has been pre-approved by IEMA-OHS, the following:
 1. A list and documentation of incurred expenses for which reimbursement is being requested in a format prescribed or authorized by IEMA-OHS. IEMA-OHS may request additional documentation to validate the claim.
 2. A narrative quarterly report describing the ESDA's specific actions accomplished during the quarter for which reimbursement is being requested.

Illinois Emergency Management Agency-Office of Homeland Security
EMERGENCY MANAGEMENT ASSISTANCE (EMA) GRANT PROGRAM
APPLICANT HANDBOOK-FEDERAL FISCAL YEAR 2023

- d. IEMA-OHS may deny a reimbursement request if the grantee fails to comply with any of the requirements of this Subpart. If denying a reimbursement request, IEMA-OHS shall notify the grantee in the grants management system or successor systems.

Section 301.760 Reconsideration of Reimbursement Denial

- a. A grantee may request reconsideration of a reimbursement denial by sending a written reconsideration request to the IEMA-OHS manager of the EMA grant program within 15 days after receipt of written notice of the reimbursement denial. The reconsideration request shall include:
 - 1. Specific identification of the item or submission for which reimbursement was denied;
 - 2. The basis for the requested reconsideration; and
 - 3. Documentation or exhibits to support the requested reconsideration.
- b. Upon receipt of the reconsideration request, the manager of the EMA grant program shall review the original decision, the reconsideration request and all relevant documentation or exhibits. The manager of the EMA grant program shall notify the grantee in writing of his or her reconsideration decision and rationale.
- c. If the grantee seeks further review of the reimbursement decision, the grantee may request a final reconsideration by the Director of IEMA-OHS by sending a written reconsideration request to the Director of IEMA-OHS within 15 days after receipt of the EMA manager's decision in subsection (b). The Director shall issue a final reimbursement decision.

Illinois Emergency Management Agency-Office of Homeland Security
EMERGENCY MANAGEMENT ASSISTANCE (EMA) GRANT PROGRAM
APPLICANT HANDBOOK-FEDERAL FISCAL YEAR 2023

Eligible Expenses Form

This listing of eligible and ineligible expenses provides general guidelines and is not all-inclusive. IEMA-OHS administers the Emergency Management Assistance (EMA) grant program using federal funds to aid in the administration of effective emergency management in political subdivisions. Through the program, grantees may receive contributions of up to 50 percent of the political subdivision's necessary and essential emergency preparedness activities. Eligible expenses for reimbursement are reasonable expenses in the categories listed on this *Eligible Expenses Form* and any other reasonable expenses approved by IEMA-OHS through the application and allocation process.

ELIGIBLE EXPENSES

The categories of eligible expenses for the EMA grant program are defined in administrative rule and associated application and quarterly claims forms. Costs that are approved on the application can be claimed. The 10 categories of eligible expenses are Personnel, Fringe Benefits, Travel, Equipment, Supplies, Contractual/Subawards, Consultant, Occupancy, Telecommunications, and Indirect Costs.

1. PERSONNEL

Personnel expenses specifically for ESDA/EMA program administrative work performed by ESDA/EMA personnel are eligible expenses and should be listed on the application and on the Personnel Compensation & Benefits form for quarterly claims. For each employee, the salary for ESDA/EMA work and the total salary from the local government must be clearly reported on the application and on the Personnel Compensation and Benefits Quarterly Claim Form for reimbursement. In addition, payroll records from the jurisdiction must be attached to show proof of claim.

2. BENEFITS

Employee benefits in the form of employer contributions or expenses for social security (FICA), employee's life and health insurance plans, employment insurance coverage, workmen's compensation insurance, pension plans, emergency management share of severance pay, and similar benefit entitlements are eligible to be claimed for reimbursement from the EMA Grant Program. In addition to salaries and wages of personnel engaged in emergency management activities, the EMA Grant Program also recognizes government expenditures for vacation, sick leave, the emergency management share of terminal leave, and other types of leave earned while under the EMA Program. All benefits claims must be proportionally rated according to the "ESDA % of Salary," which is calculated by dividing the salary for ESDA/EMA by the total salary for each person whose salary and benefits are claimed for reimbursement under the EMA Grant Program. In addition, payroll records from the jurisdiction must be attached to show proof of claim.

3. TRAVEL

This category of eligible expenses includes costs of transportation, per diem allowances and other reimbursable expenses incurred by personnel during authorized travel for emergency management activities under the local government's official travel regulations approved as part of the EMA Grant Program application.

Illinois Emergency Management Agency-Office of Homeland Security
EMERGENCY MANAGEMENT ASSISTANCE (EMA) GRANT PROGRAM
APPLICANT HANDBOOK-FEDERAL FISCAL YEAR 2023

Please note that when following state regulations, personal vehicle reimbursements are based on the state's mileage rates, not gas receipts. If a governmental agency vehicle is used, gas receipts are to be submitted under the supplies category.

4. EQUIPMENT

Equipment Categories on the Authorized Equipment List (AEL)

<https://www.fema.gov/authorized-equipment-list>

- Information Technology
- Cyber Security Enhancement Equipment
- Interoperable Communications Equipment
- Detection
- Power
- CBRNE Reference Materials
- CBRNE Incident Response Vehicles
- Physical Security Enhancement Equipment
- CBRNE Logistical Support Equipment
- Other Authorized Equipment

Any equipment item that will be mounted or permanently affixed to a wall or structure will require Environmental and Historic Preservation (EHP) approval from FEMA prior to purchase. Included in this required review is replacement of installed equipment. For example, replacement of an existing wall mount would require an EHP review. EHP approval cannot be obtained until after an official grant award is in place.

5. SUPPLIES

Gasoline for Vehicles

Office Supplies

Books

Supplies

- Stationery
- Printing
- Postage
- Normal office supplies

6. CONTRACTUAL/SUBAWARDS

Vehicle Maintenance (to include make, model, year and license #)

- Repairs
- Routine Oil Changes
- Tire Replacement

Insurance

- Volunteer Liability

Illinois Emergency Management Agency-Office of Homeland Security
EMERGENCY MANAGEMENT ASSISTANCE (EMA) GRANT PROGRAM
APPLICANT HANDBOOK-FEDERAL FISCAL YEAR 2023

Maintenance Costs for Existing Equipment

- Maintenance Contracts
- Warranties
- Repair/Replacement
- Leasing of Equipment

7. CONSULTANT

Individual (not vendor) in a contractual relationship to conduct EMA eligible activities.

8. OCCUPANCY

Rent, Maintenance, Utilities of ESDA/EMA Facilities

- Rent
- Gas
- Water
- Electric
- Cable/Satellite
- Monthly Inspections
- Janitorial and/or Maintenance
- Grounds Maintenance

9. TELECOMMUNICATIONS

Telephones

- Landline Phones
- Cellular Phones
- Phones must be specifically assigned to employees listed on the application
- Internet

Recurring Landline Charges

- Fax Machines
- Recurring landline charges and equipment rental costs associated with emergency communications

User Fees (such as STARCOM or EmNet)

10. INDIRECT COSTS

Option 1: Use federally recognized Indirect Cost Rate (ICR) already negotiated by the sub-award recipient.

Option 4: Use the state-recognized de minimis rate of 10 percent of modified total direct costs (MDTC) if no other rate has ever been negotiated by the sub-award recipient.

Option 6: No ICR will be requested to be utilized.

Illinois Emergency Management Agency-Office of Homeland Security
EMERGENCY MANAGEMENT ASSISTANCE (EMA) GRANT PROGRAM
APPLICANT HANDBOOK-FEDERAL FISCAL YEAR 2023

INELIGIBLE EXPENSES

The following expenses are not eligible and are provided as a reference for applicants and program administrators:

- Response-related activities, including travel to any real-life event.
- License or title fees for vehicles
- State sales tax or interest
- Out-of-state travel without specific prior request and approval
- Food, meals, lodging (except as provided under “Travel”)
- Handouts or giveaway items
- Contingency fund contributions
- Construction/renovation of any structure. This includes any internal or external improvements to a facility.
- Clothing, patches, badges, decals
- Invoices made out to other departments
- Charges incurred for other federal fiscal years
- Operational expenses other than EMA (police, fire, rescue, etc.)
- Car washes
- Entertainment expenses, including social activities, etc.
- Any items or services eligible under other FEMA programs (supplanting)
- All individual employee memberships in dues-based organizations.
- Equipment purchases that require an Environmental and Historic Preservation review are ineligible until EHP form is submitted and approved by FEMA.
- No invoices with September 2023 services in the first quarter.
- No invoices with October 2024 services in the fourth quarter.

2023 EMA Crosswalk

2023 EMA Categories	2023 EMA Categories
Personnel	<p>Personnel Gross salary for hours worked on grant activities during the performance period</p>
Fringe Benefits	<p>Fringe Benefits – Costs allowed are those born by the employer, not the employee. Payroll system reports will be required for documentation (not pay stubs.)</p>
Travel – Mileage, meals, per diem & lodging	<p>Travel</p> <ul style="list-style-type: none"> • Mileage (personal or rental vehicles,) meals, per diem & lodging <p><i>All out-of-state travel must be pre-approved by IEMA</i></p>
<p>Equipment – Anything with an AEL # needs to be listed under equipment/EHP paperwork may be required.</p> <p>Broadband Equipment (Needs an AEL#)</p>	<p>Equipment –Equipment is any tangible personal property (including information technology systems) having a useful life of more than 1 year and a per-unit acquisition cost that is greater than or equal to \$5,000. Tangible personal property that does not fall under this definition of equipment is a supply. Anything with an AEL # needs to be listed under equipment.</p> <p>https://www.fema.gov/authorized-equipment-list</p> <ul style="list-style-type: none"> • Computers/Printers (new or replacement) • Radios • Software (new purchases only) • Desks, cabinets, etc. • Vehicles • Trailers • Modems, routers, tablets <p><i>PRIOR EHP approval will be required for any modification, mounting or installation of equipment to the interior or exterior of buildings, or any ground disturbance.</i></p>
<p>Supplies Office Supplies Brochures Broadband Device Accessories</p>	<p>Supplies</p> <ul style="list-style-type: none"> • Supplies - Paper, cleaning supplies, water, toner, ink, pens, folders etc. (no coffee) • Brochures-Printed Materials • Postage • Stationery • Gasoline for Fleet Vehicles/Generators • Headsets, Belt Clips, Earpieces, Ruggedized Cases • No handouts or giveaway items.
<p>Contractual/Sub-awards Vehicle Monthly Parking Expenses</p> <p>Vehicle Repairs</p> <p>Software license and maintenance contracts</p>	<p>Contractual/Sub-awards</p> <ul style="list-style-type: none"> • Fleet Vehicle Monthly Parking Expenses (must identify make, model, year and license # for each vehicle) • Fleet Vehicle Repairs (must identify make, model, year and license # for each vehicle) • Software license and maintenance contracts -contract terms must fall within the performance period or be pro-rated when submitted for reimbursement.

2023 EMA Crosswalk

Broadband apps	<ul style="list-style-type: none"> • Broadband Apps - One-time app subscriptions for public safety Conference/Registration Fees • Equipment Repair/Maintenance: Batteries, Generators, Copiers, Etc. • Computer/Printer Repairs • Copier Rental & Copies Made • Monthly Parking Expenses • Repairs to Fleet Vehicles • Fire Extinguisher Maintenance • Advertising in Newspapers • Postal Box Rental • Weather Alert System Fees • Background Checks • Liability Insurance • Painting of any walls (interior/exterior) must have EHP approval prior to work being done.
Consultant	<p>Consultant(s)</p> <ul style="list-style-type: none"> • List each individual's name, service to be provided and period covered (see handbook.) • Travel, meals, lodging, etc. for consultant
Occupancy Utilities Ground Maintenance	<p>Occupancy</p> <ul style="list-style-type: none"> • Rent • Gas, water, electricity, garbage/trash removal, cable services • Yard Maintenance/Snow Removal • Janitorial Maintenance • Internet Service Fees • Cable Service
Telecommunications Office Phones Fax Lines Cell Phones	<p>Telecommunications</p> <ul style="list-style-type: none"> • Office Phone Lines – list numbers (use multiple lines if needed) • Fax Lines – list numbers (use multiple lines if needed) • Cell Phone Service – list numbers (use multiple lines if needed) • Video Conferencing Service Charges (not equipment) • STARCOM21 • EmNet • Repairs to Radios
	<p>Indirect Costs Refer to Handbook</p>