

2019 – 2020 EMPG program Guidance

Organization: Personnel Salaries

EMPG Program funds may be used for all-hazards emergency management operations, staffing, and other day-to-day activities in support of emergency management. Enter each EMPG-funded employee’s Salary and Benefits separately. Staffing costs do NOT need to be broken down by project in the application. Personnel costs, including salary, overtime, compensatory time off, and associated fringe benefits, are allowable costs with EMPG Program funds. These costs must comply with 2 C.F.R. Part 200, Subpart E – Cost Principles.

Annual Time Certification:

All personnel wages (salaried or otherwise) associated with an EMPG Federal award must be supported by an annual time certification form reflecting time worked solely on that program for the specified grant performance period. County and Tribal sub-recipients shall submit a signed Annual Time Certification Form as part of their 1st Quarter Status Report to www.fundingmt.org (hereafter referred to as fundingmt) in the first quarter of each grant cycle. Annual Time Certifications forms must also be submitted anytime there are changes affecting the initial Annual Time Certification (modifications in percentage or time per week charged to EMPG).

Basic Guidelines

- For costs to be eligible to meet matching requirements, the costs must first be allowable under the grant program.
- The costs must also be in compliance with all Federal requirements and regulations.
- Costs must be verifiable, reasonable, allowable, allocable, and necessary under the grant program.
- Records for all expenditures relating to cost sharing or matching must be kept in the same manner as those for the grant funds.
- Except as provided by federal statute, a cost matching requirement may not be met by costs borne by another federal grant.
- Every item must be verifiable, i.e., tracked and documented.
- Any claimed cost share expense can only be counted once.

For the Accounting Periods: 7/18 - 9/18
Funds 1000-1000, Orgns 20- 20, Accounts 420600-420600

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
1000 GENERAL (7-6-2501)						
20 DISASTER & EMERGENCY SVCS						
420600 CIVIL DEFENSE						
111 SALARIES AND WAGES-PERM.						
PR 180700 95	Payroll Expenditure		7/18	518.88		
PR 180701 96	Payroll Expenditure		7/18	518.88		
PR 180800 96	Payroll Expenditure		8/18	518.88		
PR 180801 95	Payroll Expenditure		8/18	518.88		
PR 180900 96	Payroll Expenditure		9/18	518.88		
PR 180901 102	Payroll Expenditure		9/18	518.88		
	Object Total:			3,113.28		3,113.28 DB

2020 – 2021 EMPG program Guidance

Annual Time Certification:

All personnel wages (salaried or otherwise) associated with an EMPG Federal award must be supported by an Annual Time Certification form for the specified grant performance period. The form needs to be submitted with each years EMPG application. The form identifies the employees full time or part time work status with EMPG and if the employee has other paid duties through the county or from another grant source such as Public Health Emergency Preparedness (PHEP). The form must be signed by the employee's supervisor.

Updated Annual Time Certifications forms must be submitted anytime there are changes affecting the initial Annual Time Certification.

Required claim documentation

Budget Category Documentation:

Updated based on Audit Findings and Recommendations:

Organization (Salaries and Fringe):

- Annual Time Certification for each EMPG individual (not for M&A)
- General Ledger (Budget Detail Report with Pay Detail, etc)- required to show the following:
 - Name of Individual to be reimbursed
 - Amount paid to the individual in salary and fringe categories (salary and fringe cannot be combined into one lump sum)
 - Date expenses were incurred

**Note:* Timecards or other payroll documentation may be required for special conditions. Timecards or equivalent must be available for monitoring or upon request.