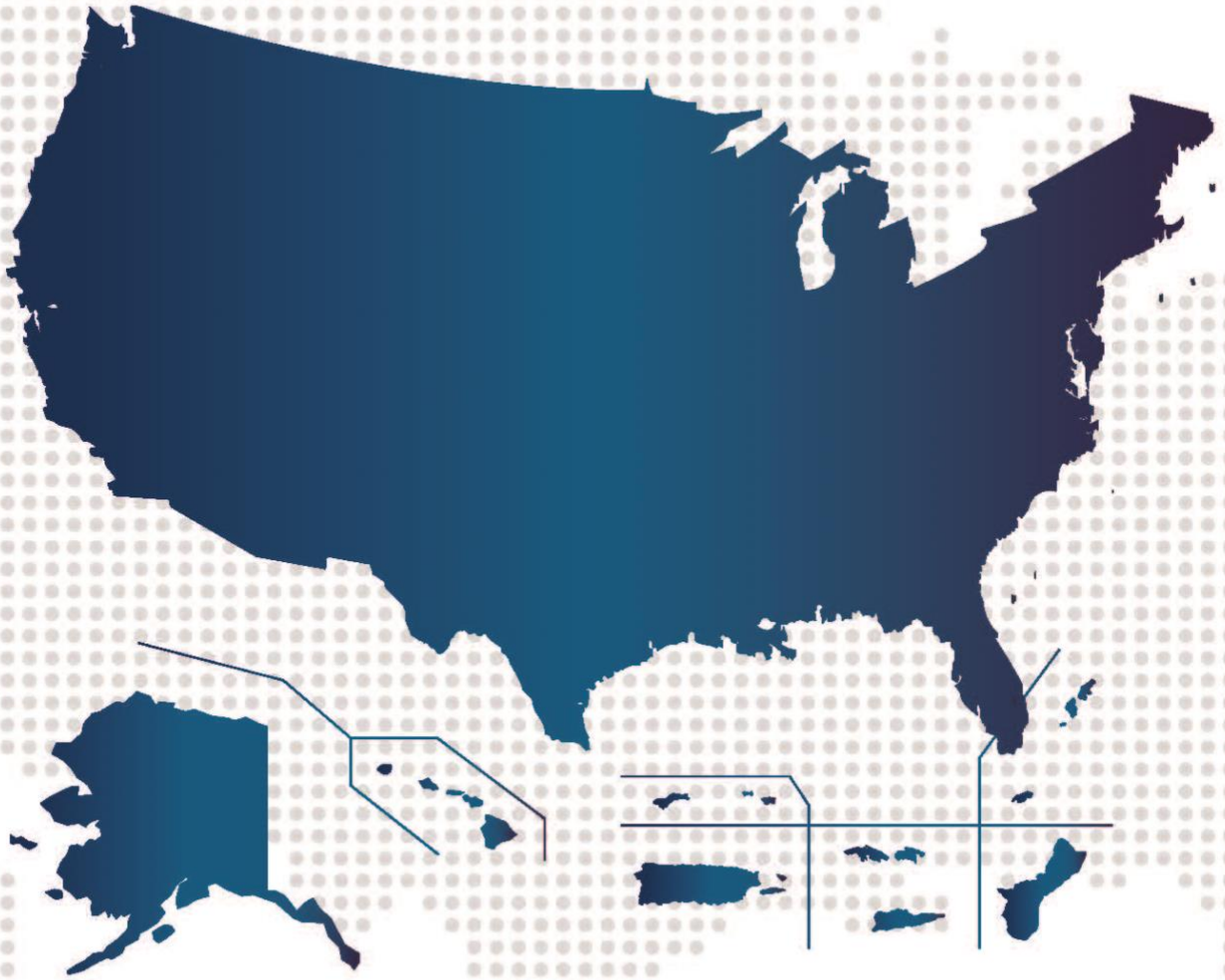




Emergency Management Assistance Compact



EMAC R-2 Intrastate Reimbursement Package Job Aid with Checklists

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1. Overview

This job aid with checklists was developed to assist Resource Providers in the development of their R-2 Intrastate Reimbursement Package which will be submitted to their state, territory, or district emergency management agency after the completion of an official EMAC mission.

2. Resource Provider Reimbursement Responsibilities

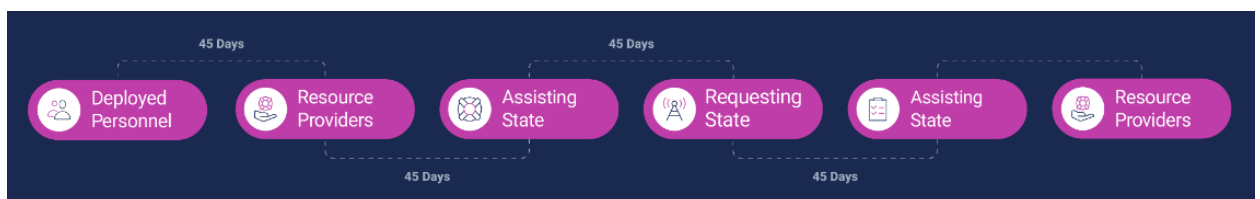
Resource Providers are responsible for the following:

- Reimbursing Deployed Personnel for travel expenses
- Paying Deployed Personnel for mission hours worked in compliance with prevailing jurisdictional policies or collective bargaining agreements

Note: The jurisdictional policy or collective bargaining agreement must be in effect prior to the EMAC deployment.

Example: If a jurisdiction/agency has a policy that salaried personnel are not eligible for overtime, they cannot be paid overtime on an EMAC mission. Likewise, if a jurisdiction/agency has a policy that salaried personnel are eligible for overtime for interstate mutual aid missions, they would be eligible for overtime.

- Paying other eligible expenses incurred in connection with the EMAC mission deployment (as identified in Section 7)
- Updating time keeping systems to reflect mission work hours
- Collecting and organizing source documentation from Deployed Personnel upon return home
- Completing accounting entries for payroll and travel costs
- Completing and certifying the EMAC Intrastate Reimbursement Summary Form R-2
- Developing the EMAC R-2 Intrastate Reimbursement Package
- Submitting the R-2 Intrastate Reimbursement Package to their state, territory, or district emergency management agency within 90 days of the completion of the mission



IMPORTANT NOTES:

- The Resource Provider should not submit partial or incomplete claims

- 35 • Resource Providers must satisfy all mission-related financial liabilities in full prior to
36 submitting their reimbursement package to demonstrate the actual expenses in the
37 reimbursement package
- 38 • Reimbursement of EMAC missions is not contingent upon federal funding. Requesting
39 States are obligated to reimburse Assisting States in accordance with EMAC law

40 **3. Standardization of EMAC Reimbursement**

41 Significant efforts have been made over the past few years to standardize, to the greatest
42 extent possible, the development, submission, and review of the EMAC reimbursement
43 packages to expedite reimbursement.

44
45 Reimbursement packages that do not follow the guidance in this job aid will delay the
46 reimbursement process.

47
48 It is possible a reimbursement package may be returned for edits and resubmission if it does
49 not follow the guidance as provided herein.

50
51 **IMPORTANT NOTE:** Requesting States may have additional reimbursement source
52 documentation requirements beyond those listed in this job aid. If required, these “Additional
53 Reimbursement Requirements” **must** be listed in the EMAC Resource Support Agreement (RSA)
54 and EMAC Mission Order Authorization Form (Mission Order). If listed, the additional
55 reimbursement requirement source documents are required in the R-2 Intrastate
56 Reimbursement Package for the mission to be paid. However, a Requesting State cannot deny a
57 claim for a source documentation requirement that was above/beyond what is in the EMAC
58 Operations Manual and was not identified in the RSA/Mission Order.

59 **4. Waiving Reimbursement**

60 In accordance with Article III (A)(6) of the *EMAC Articles of Agreement*, and in the spirit of
61 mutual aid, Resource Providers and Assisting States may decide to waive reimbursement for
62 some, or all, of the costs related to the mission.

- 63 A. Partial Waiver of Reimbursement: The Assisting State should send notification on
64 letterhead to the Requesting State indicating their (or the Resource Provider’s) intention
65 to waive a portion of the mission costs. The waived amounts should be itemized by cost
66 category on the letter and in the EMAC Intrastate Reimbursement Summary Form R-2 (if
67 utilized).
- 68 B. Full Waiver of Reimbursement: The Assisting State should send notification on
69 letterhead to the Resource Provider stating their intention to waive all mission costs.
70 The waived amounts should be itemized by cost category on the letter.

71 If the Requesting State has received a federal disaster declaration for their event, they may be
72 able to offset any non-federal cost share with the value of the waived mission costs. Under the

73 FEMA Public Assistance (PA) Program, donated resources must be eligible costs within the PA
74 Program and will require supporting cost documentation.

75 **5. The EMAC R-2 Intrastate Reimbursement Package**

76 The R-2 Intrastate Reimbursement Package consists of the following:

- 77 • A signed cover letter on the Resource Provider’s letterhead which includes, at a
78 minimum, the following:
 - 79 ○ EMAC mission number(s)
 - 80 ○ Amount of the reimbursement claim
 - 81 ○ Amount(s) of any donated resources, listed by cost category
 - 82 ○ Remittance address
 - 83 ○ Any special instructions for the Assisting State that may help them with their review
84 of the package

85
86 **Note:** A template cover letter can be found in the Appendix at the end of this document.

- 87
88 • A summary of all expenses incurred and paid by the Resource Provider on the [EMAC](#)
89 [Intrastate Reimbursement Summary Form R-2](#). **The form must be signed upon**
90 **completion.** [The R-2 Intrastate Reimbursement Form Job Aid](#) and the [Fringe Benefits](#)
91 [Explained Job Aid](#) will assist you in completing this form
- 92 • Completed IRS Form W-9
- 93 • Copies of relevant policy documents to support claims or proof of cost substantiation
94 (see 6. Policy Validation Requirements)
- 95 • Copies of all source documentation as identified in Section 7, Cost Eligibility and
96 Documentation Required

97 **6. Policy Validation Requirements**

98 **All EMAC costs must be validated to be in compliance with prevailing policies.**

99
100 A Resource Provider may use their own policies, state, territory, or district policies, or
101 federal policies to prove the basis of costs for salary, overtime, per diem rates, equipment
102 rates, etc.

103
104 If a Resource Provider does not have their own policies, and chooses to not use a state,
105 territory, district or federal policy, but costs can be substantiated by non-EMAC cost
106 documentation paid prior to the EMAC deployment (proof of salary rate paid, proof of per
107 diem rate paid, etc.) as a precedence for that Resource Provider, the Assisting State and
108 Resource Provider may then be paid in accordance with the RSA.

109
110 The identified rates should be used in the offer of assistance and appear on the RSA as well
111 as the Mission Order.

112

113 Full policy documents are not required, only the pertinent section(s) along with the name of
114 the jurisdiction, agency, and the date the policy was adopted.

115
116 If the full policy document is provided, indicate the section and pages that are relevant to
117 the type of resource.

118
119 Sections of policy can be validated and certified by the Resource Provider in two ways:

- 120 1. Provide the cover page of the policy document to identify the Resource Provider and the
121 date the policy was adopted.
- 122 2. Write on the relevant policy section the name of the Resource Provider and the date the
123 policy was adopted.

124
125 The Resource Provider may also provide a Memorandum of Understanding (MOU) with the
126 home state emergency management agency, which establishes reasonable rates for
127 interstate mutual aid. The MOU must have been in effect prior to the incident and use
128 validated costs that are in alignment with how the Resource Provider conducts normal day-
129 to-day business.

130 7. Cost Eligibility and Documentation Required

131 EMAC law requires that EMAC Members are reimbursed for the actual cost of eligible
132 expenses incurred during the execution of authorized missions.

133 To be eligible, costs must be:

- 134 • Aligned with the executed RSA
- 135 • Directly related to the performance of the mission
- 136 • Supported by cost tracking and source documentation
- 137 • Both **reasonable and allowable** under state, territory, district, and jurisdictional
138 policies
- 139 • Legal under government laws and regulations
- 140 • Reduced by all applicable credits (i.e., insurance proceeds)
- 141 • Consistent with Resource Provider’s internal policies, procedures, regulations,
142 bargaining agreements, and procedures that apply uniformly to all activities of the
143 Resource Provider

144
145 The following sections identify each cost category on the RSA and examples of eligible and
146 ineligible costs, as well as supporting documentation.

147 A. Personnel

148 Eligible Costs:

- 149 • Personnel regular time (i.e., standard work week)
- 150 • Overtime
- 151 • Holiday

- 152 • Compensatory time earned at the individual’s actual rate of pay and in accordance
153 with their internal policies, regulations, and procedures
- 154 • Actual cost of employee fringe benefits paid for by the Resource Provider. The
155 Resource Provider’s contribution to an employee’s fringe benefits is calculated by
156 applying predetermined percentages against an employee’s earnings. Certain
157 benefits (e.g., health insurance) are not dependent on an employee’s earnings and
158 therefore would not increase because of overtime hours. The following are some
159 examples of common fringe benefits:
 - 160 ○ Leave accruals (e.g. Vacation, Sick, Holiday, Personal)
 - 161 ○ FICA (e.g., Medicare and Social Security)
 - 162 ○ Workers’ compensation
 - 163 ○ Medical benefits
 - 164 ○ Retirement
 - 165 ○ Life insurance

166
167 Eligibility of overtime, holiday, and compensatory time is based on the Resource
168 Provider’s written labor policy that was in effect prior to the event.
169

170 **Documentation:**

- 171 • Proof of payment: the payroll register / report from the financial system
- 172 • Copy of the timesheet for hours worked for the period being claimed
- 173 • Labor Policy / Applicable section from the Collective Bargaining Agreement
- 174 • Summary of all expenses on the EMAC Intrastate Reimbursement Summary Form
175 R-2

176 **Note:** Reports from financial systems generally show the recorded expenses for both
177 salaries/wages and fringe benefit contributions. If a Resource Provider does not have a
178 financial reporting system, they may submit pay stubs.
179

180 **Ineligible Costs:**

- 181 • Personnel costs that do not align with a Resource Provider’s established labor
182 policies
- 183 • Pre- and post-deployment costs not specified in the RSA
- 184 • Overtime salary that is not eligible based upon the jurisdiction’s labor policy
185

186 **Negotiated Costs:**

187 Negotiated costs are costs that are only eligible if included in the RSA, agreed upon by
188 both the Requesting and Assisting States, and allowable by state, territory, or district
189 law and policies. If the Assisting State has a policy that disallows negotiated costs, that
190 policy must be followed.
191

192 This includes the following:

- 193 • Backfill costs

- 194 • Administrative costs
- 195 • Logistical support costs
- 196 • Pre- and post-deployment costs which must be clearly identifiable within the RSA
- 197 • Costs associated with training and exercises

198

199 **B. Travel: Meals by Per Diem**

200 Supporting documentation is determined by the Resource Provider’s internal policies,
201 procedures, and systems.

202 For example, if a Resource Provider’s travel policy states an individual will be
203 reimbursed a meal per diem for each day in travel status, then meal receipts will not be
204 included in the reimbursement package. Proof that the Resource Provider paid the
205 individual meal per diem will be required along with a copy of the internal policy
206 identifying the amount of the per diem.

207 **Eligible Costs:**

208 Meal per diem rates for each mission day (breakfast, lunch, dinner, and incidentals) at
209 the rate established by the Resource Provider’s travel policy. If no policy exists, the
210 Resource Provider should follow the Assisting State’s policy or use the federal per diem
211 rates (CONUS: www.gsa.gov or OCONUS: defensetravel.dod.mil).

212

213 **Documentation:**

- 214 • Travel policy which identifies the per diem rates
- 215 • Proof of reimbursement by the Resource Provider to the Deployed Personnel

216

217 **Ineligible Costs:**

- 218 • Paying per diem when the travel policy outlines payment by receipt
- 219 • Costs for meals provided by the Requesting State
- 220 • Alcohol

221

222 **C. Travel: Meals by Receipt**

223 **Eligible Costs:**

224 The actual costs of any meals purchased throughout the course of a mission (e.g.,
225 breakfast, lunch, and dinner). The basis of reimbursement is dependent on the Resource
226 Provider’s travel policy.

227

228 If no policy exists, the Resource Provider should follow the Assisting State’s policy or use
229 the federal per diem rates (CONUS: www.gsa.gov or OCONUS: defensetravel.dod.mil).

230

231 When claiming actual costs, Resource Providers shall ensure the meal costs are
232 reasonable prior to submitting for reimbursement. It is recommended the actual cost of
233 meals be in line with established state, territory, district, or federal per diem rates for

234 the area. Any costs that significantly exceed state, territory, district, or federal per diem
235 rate may be denied by the Requesting State.

236
237 **Documentation:**

- 238 • Actual cost of meals – Itemized receipts that show the vendor’s name, date,
239 location, items purchased, and payment method
- 240 • Travel policy which identifies meals by receipt and reasonableness of the purchase
241 of meals
- 242 • Proof of reimbursement by the Resource Provider to the Deployed Personnel (only
243 when the purchase of the meals (by receipt) is made by the Deployed Personnel)

244
245 **Ineligible Costs:**

- 246 • Missing receipts, receipts not itemized, or receipts that are not legible
- 247 • Costs for meals provided by the Requesting State
- 248 • Alcohol

249
250 **D. Airfare**

251 **Eligible Costs:**

- 252 • Airfare (unless direct billed to the Requesting State)
- 253 • Change fees (if authorized by the Requesting State)
- 254 • Baggage fees

255
256 **Note:** Extenuating circumstances may create a situation where a reasonable rate
257 (economy/coach) cannot be secured for the Deploying Personnels’ airfare (e.g., only
258 premium seats exist on available flights). In these instances, the Assisting State should
259 communicate the situation to the Requesting State and see if, 1) the start date of the
260 mission can be adjusted, or 2) the higher priced tickets should be purchased due to the
261 urgent need of the resources. Either situation should be documented appropriately for
262 reimbursement purposes.

263
264 **Documentation:**

- 265 • Airline receipt or paid invoice showing name of traveler, dates of travel,
266 destination(s), itemization of costs, and confirmation of payment
- 267 • Receipts for baggage fees
- 268 • Receipt for change fees
- 269 • Proof of reimbursement by the Resource Provider to the Deployed Personnel (only
270 when the purchase of the ticket is made by the Deployed Personnel)

271
272 **Ineligible Costs:**

- 273 • Tickets for premium class seating (e.g., first class or business class) – *see exception*
274 *clause above under Eligible Costs*
- 275 • Costs for travel amenities (e.g., Wi-Fi, headphones, alcohol, etc.)

276

277 **E. Travel: Lodging**

278 **Eligible Costs:**

279 The costs associated with any lodging arrangements needed throughout the course of
280 the mission (e.g., hotels, Airbnb, VRBO, campgrounds, etc.).

281

282 Resource Providers shall make every effort to secure the lowest rate available in
283 accordance with the local, state, territory, district, or federal (www.gsa.gov) rate.

284

285 **Note:**

- 286 • Extenuating circumstances may create a situation where a reasonable rate cannot
287 be secured for lodging. In these instances, the Assisting State should communicate
288 the situation to the Requesting State, so they are aware of the rates
- 289 • Deployed Personnel may be required to provide their own lodging during primitive
290 conditions (tents, etc.). In this case, there will be no lodging costs to claim for
291 reimbursement with the exception of possible lodging on travel days
- 292 • Resource Providers may still have costs to claim for the use of the tents as well as
293 any damage and/or decontamination costs. These types of costs will be covered
294 under the Equipment and Other cost categories

295

296 **Documentation:**

- 297 • Receipt of paid invoice from vendor showing dates of stay, charges, name of guest,
298 and zero balance due
- 299 • Proof of reimbursement by the Resource Provider to the Deployed Personnel (only
300 when the lodging is paid by the Deployed Personnel)

301

302 **Ineligible Costs:**

- 303 • Costs for lodging when accommodations are made available or paid by the
304 Requesting State

305 **F. Travel: Parking and Tolls**

306 **Eligible Costs:**

- 307 • Parking fees and highway/bridge tolls are eligible for reimbursement

308

309 **Documentation:**

- 310 • Parking and Tolls – Receipts with date, location, and amount paid
- 311 • Proof of reimbursement by the Resource Provider to the Deployed Personnel (only
312 needed if parking/tolls were paid by Deployed Personnel)

313

314 **Ineligible Costs:**

- 315 • Parking fines

316

317 G. Travel: Ground Transportation

318 Eligible Costs:

- 319 • The costs of ground transportation (e.g., taxis, shuttles, ride share)
- 320 • Rental vehicle and fuel
- 321 • Mileage rates for privately owned vehicle (POV), and government owned vehicle
- 322 (GOV) to/from the airport, collective departure point, travel to/from mission
- 323 location, or daily work location(s) during their deployment

324
325 **Note:** For POVs and GOVs, the cost of fuel **or** mileage are both acceptable as a basis of
326 reimbursement. The decision to request fuel **or** mileage is dependent on what the
327 Resource Provider’s organizational policy prescribes as allowable. If no policy exists, the
328 Resource Providers can adopt the Assisting State’s mileage rate or use a federal mileage
329 rate, specifically FEMA’s *Schedule of Equipment Rates*.

330
331 For any rate established by the Resource Provider, the rate should incorporate all the
332 following cost components; operating costs, overhead, depreciation, repairs and
333 maintenance, and vehicle fluid (oil, fuel, etc.) consumption. Jurisdictional rates are still
334 subject to reasonable costs as detailed further below.

335 Documentation:

- 336 • Taxi/Shuttle/Ride Share: Receipts with date, origin/destination points, and amount
337 paid
- 338 • Rental Vehicle: Copy of rental agreement with name of renter and dates. Receipt or
339 paid invoice for the cost of the rental vehicle and fuel
- 340 **Note:** The rental start and end dates must align with the mission start/end dates
- 341 • POV and GOV:
 - 342 ○ Fuel: Receipts, if claiming fuel (credit card statement is not acceptable
343 documentation)
 - 344 ○ Mileage:
 - 345 ▪ Policy authorizing the mileage rate
 - 346 ▪ Daily mileage log showing the start and end location, as well as the beginning
347 and ending odometer readings or maps showing routes driven if a mileage
348 log is not utilized
- 349 • Proof of reimbursement by the Resource Provider to the Deployed Personnel (for
350 fuel, POV, rental, or other out-of-expense paid by the Deployed Personnel)
- 351
- 352

353 Ineligible Costs:

- 354 • Transportation costs where the purpose **is not** mission related (e.g., after-hours or
355 leisure)
- 356 • Traffic violations or fines

357 H. Equipment by Rate

358 Eligible Costs:

359 The actual cost of fuel and maintenance incurred during the mission or the cost of using
360 the equipment based on an equipment usage rate, are eligible.

361
362 Equipment rates can be those established under the Resource Provider’s own
363 guidelines, Assisting State guidelines, or FEMA’s *Schedule of Equipment Rates*. See
364 section on the reasonableness of rates when using jurisdictional policies.

365
366 For any rate established by the Resource Provider, the rate should incorporate all the
367 following cost components; cost of ownership and operation of the equipment including
368 depreciation, overhead, all maintenance, field repairs, fuel, lubricants, tires, and other
369 costs incidental to operation. Jurisdictional rates are still subject to reasonable costs
370 detailed further below.

371
372 **Documentation:**

- 373 • Daily equipment logs showing the name of the operator(s), equipment description,
374 dates, and hours of use per day
- 375 • Documentation demonstrating the equipment rate (unless using the FEMA
376 equipment rate)

377
378 **Ineligible Costs:**

- 379 • Costs for fuel and maintenance when usage rate is being claimed

380
381 **Negotiated Costs:**

382 Negotiated costs are costs that are only eligible if included in the RSA and agreed upon
383 by both the Requesting and Assisting states and allowable by state, territory, or district
384 law and policies.

385 This includes the following:

- 386 • Equipment in “stand by” status

387
388 **Reimbursement for Federally Owned Equipment**

389 In cases where equipment is owned by the federal government and not by state
390 National Guard, the state will receive an invoice from the United States Property and
391 Fiscal Office (USPFO) for the state’s use of the federally owned equipment. If the timing
392 of the issuance of the invoice from the USPFO extends past the recommended timeline
393 for the reimbursement process, this should be communicated to the Requesting State
394 and the state National Guard to keep everyone informed of delays in the process.

395
396 **I. Equipment: Leased**

397 If an Assisting State or Resource Provider needs to lease equipment from a private
398 vendor to perform the mission, they must include the terms, conditions, and estimated
399 cost in the RSA. The reimbursement package should include the lease agreement,
400 invoices or receipts with the days and rate for the lease and any fuel costs, if not

401 included in the lease rate. Lease agreements must follow the laws and policy established
402 by the Assisting State and/or Resource Provider for leasing equipment.

403
404 **Notes:**

- 405 • Leased equipment is eligible for reimbursement through the FEMA Public Assistance
406 (PA) Program
- 407 • Leased equipment costs must be reasonable
- 408 • Equipment owned and used by another governmental agency must follow
409 equipment rates and is not eligible as a lease

410
411 In rare instances, an Assisting State and/or Resource Provider may need to contract for
412 equipment, a specific service, or resource (not standard office products and other
413 disposable office equipment) to fulfill the scope of the mission. In such a case, the entity
414 must use their established jurisdictional or state, territory, or district procurement law,
415 rule, or policy. The procurement should be clearly defined in the RSA and the
416 Requesting State should provide guidance on the documentation required to justify the
417 cost, such as, the law, rule, or policy along with quotes, bids, executed contract and/or
418 any other pertinent documents to substantiate the mission related and reasonable
419 reimbursement claim.

420 **J. Equipment: Repair or Replacement**

421 **Eligible Costs:**

422 Reasonable costs to repair or restore damaged equipment to its pre-deployment
423 condition or replace destroyed equipment.

424
425 **IMPORTANT NOTES:**

- 426 • It is incumbent upon the Resource Provider to demonstrate the damage occurred within
427 the mission dates and that the damage is mission related (through reporting of the
428 damages to the state, territory, or district EMA, images, affidavits, email, etc.). Damages
429 that are not reported within a reasonable timeframe may not be allowed
- 430 • It is recommended the RSA be amended to include damaged or destroyed equipment
- 431 • If an insurance claim is filed, the deductible would be eligible for reimbursement

432
433 **Documentation:**

- 434 • Equipment Repair
 - 435 ○ Photographs documenting equipment damage
 - 436 ○ Written explanation on how the equipment was damaged (e.g., affidavits or
437 police reports)
 - 438 ○ Copy of insurance claim, if applicable
 - 439 ○ Repair receipt
 - 440 ○ Maintenance records showing the equipment was in good operational condition
441 prior to the deployment

- 442 ○ Depreciation schedule for the equipment showing the book value, useful life,
443 salvage value, and accumulated depreciation
- 444
- 445 ● Equipment Replacement
- 446 ○ Photographs documenting equipment destruction
- 447 ○ Written explanation on how the equipment was destroyed (e.g., affidavits or
448 police reports)
- 449 ○ Copy of insurance claim, if applicable
- 450 ○ Maintenance records showing the equipment was in good operational condition
451 prior to the deployment
- 452 ○ Depreciation schedule for the equipment showing the book value, useful life,
453 salvage value, and accumulated depreciation
- 454
- 455

456 **Ineligible Costs:**

- 457 ● Costs covered by insurance
- 458 ● The replacement cost of equipment will be limited to the book value of the damaged
459 or destroyed piece of equipment, less any insurance proceeds
- 460 ● The cost to repair or replace damaged equipment that was found to be the result of
461 willful misconduct, gross negligence, or recklessness
- 462

463 **K. Commodities**

464 **Eligible Costs:**

465 Consumables and other supplies and materials that are necessary to perform the
466 mission.

467

468 Examples of commodities includes, **but is not limited to**, the following:

- 469 ● Office supplies
- 470 ● Personal Protective Equipment (masks, gloves, sunscreen, bug spray, coveralls,
471 respirator filters, eye protection, face shields)
- 472 ● Bottled water
- 473 ● Snacks
- 474 ● Batteries
- 475 ● Fluids not included in an equipment rate (bar/chain oil, fuel, engine oil, chainsaw
476 chain)
- 477 ● Spark plugs
- 478 ● Medical supplies (disposable urinals, tongue depressors, syringes, medical tape,
479 commode liners, gauze, alcohol pads, IV starter kits, catheter kit, cannula tubing,
480 infection waste bags, shoe covers, pads for AED, etc.)
- 481 ● Decontamination soap
- 482 ● Specialty gasses (oxygen, etc.)
- 483 ● Ammunition and crowd control supplies

- 484 • Sanitary supplies (hand sanitizer, disinfectant wipes, hand towels, toilet paper)
- 485 • Chemical light sticks (flares)
- 486 • Body bags
- 487 • Animal feed (dog, cat, etc.)

488

489 **Documentation:**

- 490 • Receipt or paid invoice when commodities are purchased prior to deploying or
- 491 during the deployment
- 492 • Documentation showing fair market value of items or paid invoice for items taken
- 493 from Resource Provider’s own inventory

494

495 **Ineligible Costs:**

- 496 • Personal items (e.g., personal medication, tobacco, alcohol, etc.)
- 497 • Supplies purchased that are not used during the deployment and remain in the
- 498 possession of the Resource Provider after demobilization
- 499 • If claiming the costs for MREs, there will be no cost to claim under the “Meals”
- 500 category (except for meals purchased on travel days)

501

502 **L. Other by Rate**

503 **Eligible Costs:**

504 Non-equipment costs such as service charges that are billed by rate.

505

506 Examples of other by rate includes, **but is not limited to**, the following:

- 507 • Deployed Personnel government issued mobile phone
- 508 • Satellite phone usage
- 509 • Hotspot usage
- 510 • GPS service

511

512 **Documentation:**

- 513 • Receipt that establishes the rate

514

515 **Ineligible Costs:**

- 516 • Replacement of non-equipment (mobile phone)

517

518 **M. Other by Quantity**

519 **Eligible Costs:**

520 Non-equipment costs that are billed by receipt or invoice.

521

522 Examples of other by quantity includes, **but is not limited to**, the following:

- 523 • Laundry
- 524 • Transportation of equipment and supplies

- 525 • Costs for the decontamination of equipment
- 526 • Replacement or repair of non-equipment (mobile phone)

527

528 **Documentation:**

- 529 • Receipts or paid invoices
- 530 • Written explanation describing the reasoning for the repair/replacement

531

532 **Ineligible Costs:**

- 533 • Damage or replacement of personal property

534

8. R-2 Interstate Reimbursement Package Checklists

Use the following checklists to develop your Resource Provider’s claim package. Incomplete packages may be returned to the Resource Provider by the Assisting or Requesting States.

For assistance completing the [EMAC Intrastate Reimbursement Summary Form R-2](#), please refer to the [EMAC R-2 Reimbursement Form Job Aid](#).

A. Mission and Supporting Documents

- Cover Letter
- Signed and Completed EMAC Intrastate Reimbursement Summary Form R-2 that aligns with source documentation and the RSA/Mission Order
- IRS Form W-9
- Source / backup documentation, as outlined below
- Policy documents or cost substantiation, as outlined below

B. Personnel

Regular, Overtime, and Fringe

- Entry of all personnel salary and fringe benefits on the EMAC Intrastate Reimbursement Summary Form R-2 that aligns with source documentation from timekeeping systems, pay stubs, etc.
- Proof of payment: Payroll register or report from the financial system (or pay stubs if the Resource Provider does not have a payroll system)
- Copy of timesheets documenting hours being claimed
- Copy of labor policy or collective bargaining agreement section that substantiates the rates of pay and eligibility of expenses. The policy must be in effect prior to the deployment and must note the jurisdiction name and effective date. **Note:** If a Resource Provider does not have policies, but costs can be substantiated by non-EMAC cost documentation paid prior to the EMAC deployment (proof of salary rate paid, proof of per diem rate paid, etc.) as a precedent for that Resource Provider, the Assisting State may then be paid in accordance with the RSA

Backfill

(only eligible if backfill was on the executed RSA)

- Entry of backfill personnel costs into the EMAC Intrastate Reimbursement Summary Form R-2 that aligns with source documentation from timekeeping systems, pay stubs, etc.
- Proof of payment: Payroll register or report from the financial system (or pay stubs if the Resource Provider does not have a payroll system)
- Copy of timesheets documenting hours being claimed
- Copy of labor policy or collective bargaining agreement section that substantiates the rates of pay and eligibility of expenses. The policy must be in effect prior to the deployment and must note the jurisdiction name and effective date

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C. Travel: Meals by Per Diem

- Entry of all personnel and rates on the “Meals Per Diem” worksheet on the EMAC Intrastate Reimbursement Summary Form R-2
- Travel policy which identifies the per diem rates
- Proof of reimbursement by the Resource Provider to the Deployed Personnel

D. Travel: Meals by Receipt

- Entry of all receipts being claimed with vendor, name of personnel, date, and amount on the “Meals Receipt” worksheet on the EMAC Intrastate Reimbursement Summary Form R-2
- Itemized receipts that show the vendor’s name, date, location, items purchased, and payment method
- Travel policy which identifies meals by receipt and reasonableness of the purchase of meals
- Proof of reimbursement by the Resource Provider to the Deployed Personnel (only when the purchase of the meals (by receipt) is made by the Deployed Personnel)

E. Travel: Airfare

- Entry of all airfare being claimed with airline name, name of personnel, date, and amount, baggage feeds, and airline fees on the “Air Travel” worksheet on the EMAC Intrastate Reimbursement Summary Form R-2
- Airline receipt or paid invoice showing name of traveler, dates of travel, destination(s), itemization of costs, and confirmation of payment
- Receipts for baggage fees
- Receipt for change fees
- Proof of reimbursement by the Resource Provider to the Deployed Personnel (only when the purchase of the ticket is made by the Deployed Personnel)

F. Travel: Lodging

- Entry of all lodging being claimed with hotel name, name of personnel, dates, and amount on the “Lodging” worksheet on the EMAC Intrastate Reimbursement Summary Form R-2
- Receipt of paid invoice from vendor showing dates of stay, charges, name of guest, and zero balance due
- Proof of reimbursement by the Resource Provider to the Deployed Personnel (only when the lodging is paid by the Deployed Personnel)

G. Travel: Parking and Tolls

- Entry of all parking and tolls being claimed with name, date, parking fee or toll fee on the “Parking & Tolls” worksheet on the EMAC Intrastate Reimbursement Summary Form R-2

- 617 Receipts with date, location, and amount paid
- 618 Proof of reimbursement by the Resource Provider to the Deployed Personnel (only
- 619 needed if parking/tolls were paid by Deployed Personnel)
- 620

621 **H. Travel: Ground Transportation**

- 622 Entry of all ground transportation being claimed on the “Vehicle” worksheet on the
- 623 EMAC Intrastate Reimbursement Summary Form R-2
- 624 Taxi/Shuttle/Ride Share: Receipts with date, origin/destination points, and amount
- 625 paid
- 626 Rental Vehicle: Copy of rental agreement with name of renter and dates. Receipt or
- 627 paid invoice for the cost of the rental vehicle and fuel
- 628 POV and GOV:
 - 629 • Fuel: Receipts, if claiming fuel (credit card statements are not acceptable
 - 630 documentation)
 - 631 • Mileage:
 - 632 ○ Policy authorizing the mileage rate
 - 633 ○ Daily mileage log showing the start and end location, as well as the beginning
 - 634 and ending odometer readings or maps showing routes driven if a mileage log
 - 635 is not utilized
- 636 Proof of reimbursement by the Resource Provider to the Deployed Personnel (for
- 637 fuel, POV, rental, or other out-of-expense paid by the Deployed Personnel)
- 638

639 **I. Equipment by Rate**

- 640 Entry of all equipment by rate being claimed on the “Equipment Rate” worksheet
- 641 on the EMAC Intrastate Reimbursement Summary Form R-2
- 642 Daily equipment logs showing the name of the operator(s), equipment description,
- 643 dates, and hours of use per day
- 644 Documentation demonstrating the equipment rate (unless using the FEMA
- 645 equipment rate)
- 646

647 **J. Leased Equipment**

- 648 Entry of all equipment by rate being claimed on the “Other Quantity” worksheet on
- 649 the EMAC Intrastate Reimbursement Summary Form R-2
- 650 Lease agreement, invoices or receipts with the days and rate for the lease and any
- 651 fuel costs, if not included in the lease rate

652 **K. Equipment Repair or Replacement**

- 653 Entry of all equipment by rate being claimed on the “Equipment Repair & Replace”
- 654 worksheet on the EMAC Intrastate Reimbursement Summary Form R-2
- 655 Equipment Repair
 - 656 • Photographs documenting equipment damage

- 657 • Written explanation on how the equipment was damaged (e.g., affidavits or
- 658 police reports)
- 659 • Copy of insurance claim, if applicable
- 660 • Repair receipt
- 661 • Maintenance records showing the equipment was in good operational condition
- 662 prior to the deployment
- 663 • Depreciation schedule for the equipment showing the book value, useful life,
- 664 salvage value, and accumulated depreciation
- 665
- 666 Equipment Replacement
- 667 • Photographs documenting equipment destruction
- 668 • Written explanation on how the equipment was destroyed (e.g., affidavits or
- 669 police reports)
- 670 • Copy of insurance claim, if applicable
- 671 • Maintenance records showing the equipment was in good operational condition
- 672 prior to the deployment
- 673 • Depreciation schedule for the equipment showing the book value, useful life,
- 674 salvage value, and accumulated depreciation
- 675

676 L. Commodities

- 677 Entry of all commodities by rate being claimed on the “Commodities” worksheet on
- 678 the EMAC Intrastate Reimbursement Summary Form R-2
- 679 Receipt or paid invoice when commodities are purchased prior to deploying or
- 680 during the deployment
- 681 Documentation showing fair market value of items or paid invoice for items taken
- 682 from Resource Provider’s own inventory
- 683

684 M. Other by Rate

- 685 Entry of all commodities by rate being claimed on the “Other Rate” worksheet on
- 686 the EMAC Intrastate Reimbursement Summary Form R-2
- 687 Receipt that establishes the rate
- 688

689 N. Other by Quantity

- 690 Entry of all commodities by rate being claimed on the “Other Quantity” worksheet
- 691 on the EMAC Intrastate Reimbursement Summary Form R-2
- 692 Receipts or paid invoices
- 693 Written explanation describing the reasoning for the repair/replacement

694 **9. Appendix: Resource Provider Template Cover Letter for the R-2**
695 **Reimbursement Package**
696

697 *Please use Official Agency Letterhead*
698

699 Date

700
701 Name of Assisting State EMAC Coordinator

702 Coordinator's Official Title

703 Name of Assisting State Agency

704 Mailing Address (Street, PO Box)

705 City, State, Zip Code
706

707 Regarding: Reimbursement Request for EMAC Mission (insert number) for (disaster name)
708

709 Dear Ms./Mr. Last Name:
710

711 The (name of Resource Provider Agency) responded in support of the State of (name of
712 Requesting State) for (name of event). Enclosed is our EMAC Intrastate Reimbursement
713 Summary Form R-2 with supporting documentation for expenses incurred during EMAC Mission
714 (insert number) from (start date) to (end date).
715

716 We have documented a total mission cost of (enter dollar amount) on the R-2.
717

718 Specific enclosures include:
719

- 720 ● Certified EMAC R-2
- 721 ● Signed IRS W-9
- 722 ● Validated EMAC R-2(s) with supporting receipts and documentation
- 723 ● Pertinent validated policy document sections as necessary to support claims (salary,
724 overtime, per diem rates, etc.)
- 725 ● *If applicable*, Donated Resources, waiver of mission costs reimbursement (These costs
726 must be documented in case the Requesting State is eligible to use them to offset their
727 cost share)
 - 728 ○ Personal Costs = (Dollar amount)
 - 729 ○ Equipment = (Dollar amount)
 - 730 ○ Travel Expenses = (Dollar amount)
 - 731 ○ Commodities = (Dollar amount)

732
733 Please remit payment to: Name of Agency
734 ATTN: (name)
735 Street or PO Box Address
736 City, State, Zip Code

737
738 We have validated and are certifying the costs claimed on the EMAC R-2 are in accordance with
739 our policies and consistent with the executed RSA for the mission(s). We are submitting the
740 EMAC R-2 Reimbursement Package for your review and submission to the Requesting State.

741
742 Please let me know if you have any questions or need further clarification in support of this
743 request for reimbursement. Questions or requests for additional information should be
744 directed to (Insert name, phone number and email address).

745
746 Sincerely,
747 Name of Resource Provider Authorized Agent
748 Official Title