EMAC

Emergency Management Assistance Compact

EMAC R-2 Reimbursement Form Job Aid

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The EMAC R-2 Reimbursement Package job Aid is reviewed and revised as needed by NEMA, the EMAC Executive Task Force, and the EMAC Committee.

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Introduction

The Emergency Management Assistance Compact (EMAC) is a nationwide interstate mutual aid compact. All 50 states, the District of Columbia, Puerto Rico, U.S. Virgin Islands, Guam, and the Northern Mariana Islands have passed EMAC as law and agreed to follow the reimbursement guidelines as approved through the EMAC Governance Structure.

State emergency management agencies, who are legally responsible for implementing EMAC, voted to standardize, to the best of their abilities, the EMAC reimbursement process making it easier for Resource Providers to develop consistent and well-organized reimbursement packages in a timely manner.

Each EMAC member is sovereign, and as such, will have their own organizational policies, labor agreements, financial accounting systems, review procedures, etc. that will affect appearance of support documentation, documentation requirements, and in-state procedures for the submission of the reimbursement packages.

Developing your reimbursement package in a timely manner and submitting it to your home state emergency management agency (Assisting State) in accordance with the intent of the EMAC law is vital to the success of the EMAC system.

It is your responsibility to ensure your reimbursement package is well-organized, clearly explained, and free from errors prior to submitting the claim to your state emergency management agency (Assisting State).

This document, the R-2 Reimbursement Package Job Aid, details steps and guidance to take in the development of the Resource Provider reimbursement package and the documentation needed to substantiate claims.

EMAC Terminology

Since you may not be familiar with many of the terms used by the state emergency management agency, we've compiled the following list of commonly used terms as a reference. Additional information and a more complete list of EMAC terminology is available in the Resource Provider and Deploying Personnel Standard Operating Guidelines.

- **Assisting State:** Any EMAC Member State that has completed the RSA to provide assistance to another Member State

- **Deployed Personnel:** Trained personnel or teams who, once the Resource Support Agreement (RSA) is complete, deploy to conduct the approved EMAC mission in the Requesting State

- **EMAC Process:** The system of five phases that provides for the efficient and effective sharing of mutual aid resources among member states. The phases include Pre-Event Preparation, Activation, Request & Offer, Response and Reimbursement

- **EMAC R-2 Intrastate Reimbursement Form (R-2):** The R-2 is the form used to summarize the costs of all intrastate assistance requested and provided by an agency, municipality, county, or other organization within a State providing assisting to another state under EMAC. A single R-2, accompanied by copies of receipts, payment vouchers and other costs supporting documents, should be completed and submitted to the Assisting State for each agency, municipality, county or other organization who provided assistance. The R-2 is signed by the appropriate authority of the requesting entity and sent to the Assisting State for reimbursement

- **Mission Order Authorization Form (Mission Order):** The document issued at the pre-deployment briefing that authenticates the Resource Provider is on an official EMAC deployment. The Mission Order (MO) contains all mission related information included in the Resource Support Agreement (except personnel costs), reimbursement guidance and other tips

- **Resource Provider:** The generic term used to describe any entity (private sector, NGO, local government, or state agency, etc.) that provides resources for an EMAC mission. A Resource Provider can be any state or local government political subdivision, organization, or state agency whose resources are requested through an Assisting State. Private sector resources may be considered Resource Providers if the laws, regulations, and policies of the state allow their personnel to be considered "agents of the state"

- **Requesting State:** Any EMAC Member State that has requested assistance through EMAC (verbal, electronically, or other)

- **Resource Support Agreement (RSA):** The legally binding agreement between the Requesting and Assisting States once signed by the EMAC Authorized Representatives. It documents the request, offer and acceptance of the offer

Reimbursement Responsibilities and Requirements

Throughout the EMAC process starting with Pre-Event Preparation and continuing through Response and demobilization of resources, the Requesting State, Assisting State, Resource Providers and Deployed Personnel all have specific responsibilities and requirements in the development of the EMAC reimbursement package.

This section details key responsibilities for each of these parties throughout the EMAC process.

A. Deployed Personnel
- Upon returning home from a mission, Deployed Personnel are responsible for the timely submission of all EMAC cost documentation within 45 days of demobilization to their Resource Provider
- Cost documentation will generally include timesheets, receipts for travel expenses, mileage logs, equipment logs, or other supporting documentation
- Deployed personnel also assist the Resource Provider in preparing documentation for expenses incurred during the deployment as authorized in the RSA

B. Resource Providers
Resource Providers are responsible for reimbursing Deployed Personnel for travel expenses, updating time keeping systems to reflect mission work hours, and paying eligible expenses incurred in connection with the EMAC mission deployment. Of note:
- Mission documentation must be complete and accurate prior to submitting the reimbursement packet to the Assisting State
- The Resource Provider should not submit partial or incomplete claims to the Assisting State
- Resource Provider is responsible for collecting documentation from Deployed Personnel upon their return home, completing accounting entries for payroll and travel costs, and compiling the reimbursement package
- The Resource Provider is responsible for paying all out-of-pocket expenses of Deployed Personnel and will need to provide proof of payment in the reimbursement package
- Except for possible delays to obtain payroll reports (which should be communicated to the Requesting State), these actions should occur within 45 days from the date of demobilization for the EMAC mission
- Any problems or concerns with documentation should be discussed with the Assisting State and resolved prior to submission

C. Assisting State
- Identify personnel who will manage the reimbursement process and ensure they are trained in EMAC reimbursement procedures

- Send reimbursement submission guidelines to Resource Providers – where to send the reimbursement package, etc.
- Once the reimbursement package is received, the Assisting State is responsible for auditing the Resource Provider's reimbursement package to ensure it is complete, organized, accurate, in compliance with the EMAC reimbursement guidance, the Assisting and Requesting State's reimbursement guidelines, and jurisdictional/state policies, contains all source documentation, and any issues with cost eligibility or documentation have been resolved prior to submission to the Requesting State
- Once the Assisting State determines the Resource Provider's reimbursement packet to be complete, accurate, and free of error, the Assisting State will create the reimbursement package to submit to the Requesting State
- All actions should occur within 45 days of receipt of the reimbursement packet from the Resource Provider
- Upon discovery of conditions preventing the submission of a complete and accurate reimbursement packet within the standard timeline, immediately contact the Requesting State to provide awareness. For example, if payroll processing will take 90 days, that should be communicated to the Requesting State
- Depending on state law and regulations, issue payment to the Resource Provider at this time or payment may occur once reimbursement is received from the Requesting State
- If, due to a state law or regulation, payment to the Resource Provider was not made within 45 days of receipt of the Resource Provider's claim, the Assisting State upon receipt of payment from the Requesting State, will issue payment to the Resource Provider within 45 days of receipt

D. Requesting State
- Identify personnel who will manage the reimbursement process and ensure they are trained in EMAC reimbursement procedures
- Upon receipt of the reimbursement package from the Assisting State, complete auditing and other responsibilities and issue payment no later than 45 days after the receipt of the Assisting State's claim
- Upon discovery of conditions that may delay the reimbursement process, immediately communicate the situation to all concerned parties. If known at the start of the event, the Requesting State should make Assisting States aware by communicating the financial situation in their resource requests. Clear communication will ensure all parties (Resource Providers and Assisting States) are cognizant of the implications of providing assistance
- Provide timeline updates for payments throughout the reimbursement process to the Assisting States who can communicate timelines to Resource Providers

The Basis of Reimbursement

EMAC Article IX addresses reimbursement proclaiming that any state, "rendering aid to another state pursuant to this Compact shall be reimbursed for any costs incurred related to providing such aid".

The basis of reimbursement is the cost estimate provided by your agency during the EMAC Request and Offer Phase.

- The offer of assistance is based on **estimates**
- The offer was accepted by the Requesting State
- The Requesting and Assisting States completed a Resource Support Agreement (RSA) for the EMAC mission upon acceptance of the offer
- The RSA is a legally binding agreement between the two Member States for that mission
- Once the RSA is completed, the deploying team should receive a Mission Order Authorization Form (Mission Order) that provides mission guidance and an overview of the estimated mission costs.
- Reimbursement of EMAC missions is for **actual costs incurred**
- Costs must be mission related (in alignment with the RSA/Mission Order), eligible, and documented.
- All expenses incurred as described in the RSA (or amended RSA, if applicable) are eligible for reimbursement
- Negotiated costs are costs that are only eligible if included in the RSA and agreed upon by both the Requesting and Assisting States. Some negotiated costs include:
  - Backfill
  - Administrative
  - Logistical support
  - Equipment in "stand by" status
- Costs outside the mission dates on the RSA/Mission Order are not eligible for reimbursement

Included in the RSA/Mission Order may be "Additional Documentation Requirements" which would outline any additional document requirements that must be followed for the mission and submitted for reimbursement. Standard expense eligibility and documentation requirements can be found in the Resource Provider and Deploying Personnel Standard Operating Guidelines.

Process for Developing and Submitting the R-2 Reimbursement Package

As noted, Resource Providers are responsible for collecting documentation from Deployed Personnel upon their return home, completing accounting entries for payroll and travel costs, and compiling the reimbursement package.

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The following details steps in the process to compile the reimbursement package for submission to the Assisting State:

- Complete the **EMAC R-2 Intrastate Reimbursement Form (R-2)** by summarizing all expenses, by category, incurred and paid by the Resource Provider. Sign the form. *Note: Resource Providers will summarize expenses for each mission on a separate EMAC R-2 form*

- Compile backup documentation and organize it in alignment with the EMAC R-2 form. Refer to the [Resource Provider and Deploying Personnel Standard Operating Guidelines](#) for eligibility **and** documentation guidance and verify there are no additional documentation requirements listed in the RSA or Mission Order for the mission

- Compile policy documents to support claims (salary, overtime, per diem rates, etc.)

- Completed IRS Form W-9

- A signed cover letter, on the Resource Provider's letterhead, should be included in the reimbursement package to the Assisting State. The cover letter should include information such as:
  - EMAC mission number(s)
  - Amount of the reimbursement claim
  - Amount(s) of any donated resources, listed by cost category
  - Remittance address
  - Any special instructions for the Assisting State that may assist them with their review of the packet

- Resource Providers should maintain all original backup documentation and submit a copies of backup documentation to their home state emergency management agency (Assisting State). Assisting States should ensure they maintain copies of all documentation in the reimbursement package for their records.

Your home state emergency management agency (Assisting State) will complete the review of your reimbursement package and may contact you with follow-up questions or to obtain supporting documentation.

Once the Assisting State review is complete for your R-2 package, the state will compile **all the R-2 packages for that mission** (RSA) on an R-1 form with supporting documentation and submit it to the Requesting State.

Assisting State Reimbursement Package

R-1 with all supporting documentation

Resource Provider Reimbursement Packages

R-2s with all supporting documentation
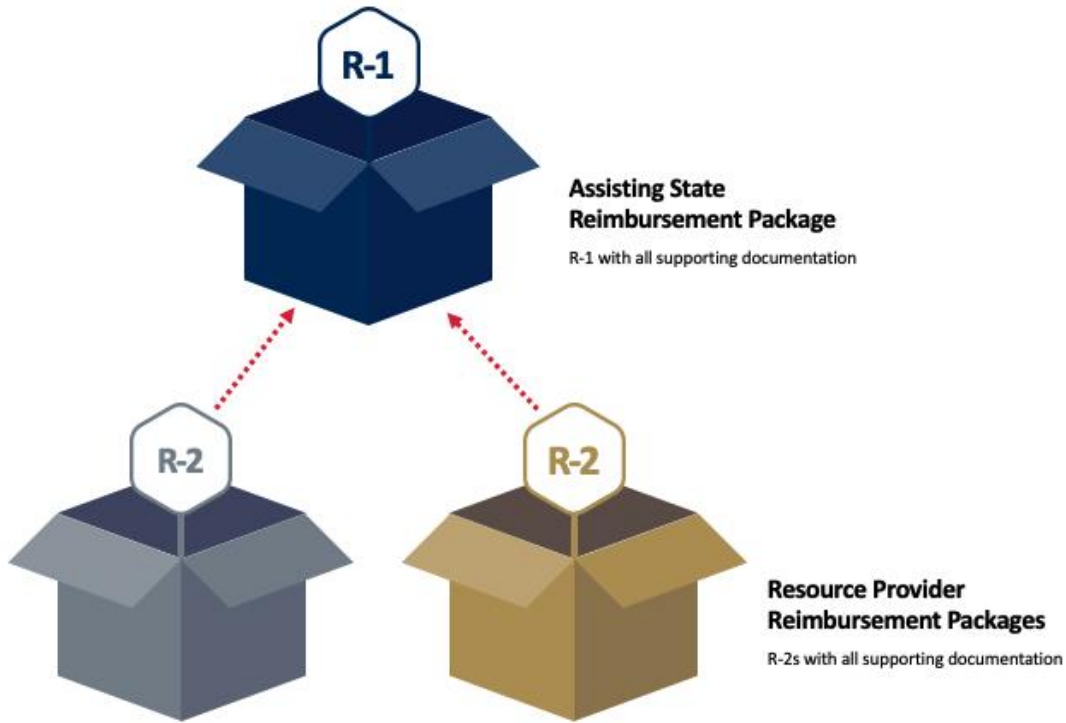
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Delays in the Reimbursement Process

If a Resource Provider in your state deployed on the same mission, as part of the same RSA, and did not turn in their R-2 reimbursement package in a timely manner, they will delay the reimbursement process. It is critically important that all Resource Providers submit their reimbursement package with supporting documentation in a timely manner.

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198 The Requesting State will review the reimbursement package and contact the Assisting State with
199 questions or issues. The Assisting State may contact you, the Resource Provider, to clarify or
200 resolve documentation issues.

201

202 At all times during the reimbursement process, if any party becomes aware of conditions that may
203 delay the reimbursement process, they should immediately communicate that information to
204 ensure all parties are cognizant of delays and issues.

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The R-2 Reimbursement Package

This document details specific steps in completing the EMAC R-2 Intrastate Reimbursement Form (R-2).

It does **not** provide guidance on source documentation that should be submitted in the R-2 Package.

A complete guide to the source documentation required to be submitted with the completed/signed R-2 Form can be found in the Resource Provider and Deploying Personnel Standard Operating Guidelines.

This job aid will also and provides guidance on printing instructions for each worksheet in the workbook, how to save a PDF as a reduced file size and an overview on fringe benefits.

State emergency management agencies have access to the EMAC Reimbursement System for situational awareness and to track the status of reimbursements throughout the reimbursement process.

The system can generate the EMAC R-2 forms as a starting point for Resource Providers to begin the development of their reimbursement package. The system will generate the R-2 based upon the estimated costs compiled during the Request and Offer Phase. To begin the development of your reimbursement package with a pre-filled R-2, contact your state EMAC Coordinator so they can email it to you.

You can also start with the blank Excel R-2 summary form.

R-2 Form Worksheet and Formulas

There are 14 worksheets on the Excel workbook. You can use the arrows at the bottom of the workbook to navigate between the worksheets.

It is very important that you do NOT change the order of the worksheets, delete worksheets, or edit formulas. Altered worksheets may be returned to you for revisions. Altered worksheets will not upload into the EMAC Reimbursement System.

A. EMAC R-2 Worksheet

This worksheet summarizes the information entered in other worksheets. Only enter data into **rows 5 through 15** and **rows 42, 45, and 47-52**.

EMAC R-2 Worksheet pulls data from all other worksheets to display totals

Item	Location	Description
Event	Cell B5	Enter State Disaster Name as specified on the EMAC RSA or Mission Order Authorization Form.
Requesting State / Province	Cell C7	The state / province where the disaster took place
Resource Provider	Cell C9	The state agency, units or local governments, or other assisting entities that supported this mission
Date Submitted	Cell E7	The date the reimbursement packet was submitted
Resource Provider / Vendor Number	Cell C11	Number or ID given to the Resource Provider upon registering to do business with the Assisting State. Assisting State should provide this to the Resource Provider
State Mission Number	Cell C13	Requesting states internal number assigned to track mission costs, if applicable
EMAC Mission Number	Cell E13	EMAC system auto-generated number assigned when the RSA was initiated and approved
Total Donated	Cell E42	If mission costs are donated by the assisting state, manually enter the total dollar amount being donated into this field. If only a part of cost of the mission is being donated (e.g., labor but asking for reimbursement), enter in the comment box (row 45) an explanation of what costs are being donated
Comments	Row 45	Information to explain unique pay policies or special circumstances related to your claim
Print Name and Signature	Row 47-52	The R-2 should be signed by the representative of the Resource Provider agency who is attesting to the accuracy of the document and approving its submittal to the State Once you enter your mission cost into the other worksheets, the Personnel Costs, Travel Costs, Equipment Costs, Commodity Costs and Other Costs fields will automatically populate the totals into the EMAC R-2 worksheet

Do not manually input any data into rows 17-40 of the EMAC R-2 worksheet or change any of the embedded formulas.

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B. Personnel Worksheet

This Worksheet is used to account for deployed personnel's daily hours, pay rate, and fringe benefit rate during the EMAC mission.

Enter data into Columns F through M:

1. Provide the **First Name** of each deployed individual (column F) and their **Last Name** (column G), and **Job Title** (column H).

2. Select from the dropdown list the individual's **Employment Status** (column I): Full Time, Part-Time, Volunteer.

3. Select **Overtime Eligible** (column J): Yes or No.

4. Select the hour **Type** (column K) from the dropdown list: Regular, Overtime, Backfill, Holiday, Compensatory Time, Donated.

5. Enter in the dollar amount under **Hourly / Daily Rate ($)** (column L).

6. Enter the **Benefit Rate $**. *Note: If you do not know the benefit rate, you can use the* "Benefits (if applicable)" *worksheet to calculate benefit rates.*

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Total Hours/Days	Time Cost	Benefit Cost	Benefit %	Total Cost	First Name	Last Name	Job Title	Employment Status	Overtime Eligible	Type	Hourly/Daily Rate $	Benefit Rate $
3	0.00	$ -	$ -	#DIV/0!	$ -								
4	0.00	$ -	$ -	#DIV/0!	$ -								
5	0.00	$ -	$ -	#DIV/0!	$ -								
6	0.00	$ -	$ -	#DIV/0!	$ -								
7	0.00	$ -	$ -	#DIV/0!	$ -								
8	0.00	$ -	$ -	#DIV/0!	$ -								
9	0.00	$ -	$ -	#DIV/0!	$ -								
10	0.00	$ -	$ -	#DIV/0!	$ -								

Enter Date and Hours Worked Per Day:

7. Enter the **Date** in the blue header (columns N – AQ) using as many columns as needed and enter the hours worked per day below the corresponding date for reach individual deployed.

   Note: See below if you need to enter additional date / time columns.

Do not manually enter Total Hours / Days or amounts in green column fields, (columns A through E) as they will automatically calculate as information is being entered in blue column fields (columns L-AQ).

Considerations on Entering Personnel

- You cannot group the names and associated costs of individuals

- Backfill costs should only appear on the R-2 if they were negotiated between the Requesting and Assisting States and documented on the executed RSA

- The entries of dates/times must align with the payroll provided as backup documentation
- Each deployed individual must be listed in a separate row by Type (Regular, Overtime, Backfill, Holiday, Compensatory Time, Donated)
- You may also have multiple line entries for each individual

  For example, you may have a line entry for an individual to show regular time, another line for overtime, and another line for backfill.

An Individual May Need to Be Listed on Multiple Rows to Reflect Regular, Overtime, or Holiday Costs

Total Cost	First Name	Last Name	Job Title	Employment Status	Overtime Eligible	Type	Hourly/Daily Rate $	Benefit Rate $	1/1/21	1/2/21	1/3/21
$ 374.16	John	Smith	Firefighter	Full Time	Yes	Regular	$ 15.000000	$ 0.590000	8.00	8.00	8.00
$ 271.08	John	Smith	Firefighter	Full Time	Yes	Overtime	$ 22.000000	$ 0.590000	4.00	4.00	4.00
$ 374.16	John	Smith	Firefighter	Full Time	Yes	Backfill	$ 15.000000	$ 0.590000	8.00	8.00	8.00
$ -											
$ -											
$ -											

Benefit %	Total Cost	First Name	Last Name	Job Title	Employment Status	Overtime Eligible	Type	Hourly/Daily Rate $
3.93%	$ 374.16	John	Smith	Firefighter	Full Time	Yes	Regular ▼	15.000000
2.68%	$ 271.08	John	Smith	Firefighter	Full Time	Yes	Regular	000000
3.93%	$ 374.16	John	Smith	Firefighter	Full Time	Yes	Overtime	000000
#DIV/0!	$ -						Backfill	
#DIV/0!	$ -						Holiday	
#DIV/0!	$ -						Compensatory Time	
#DIV/0!	$ -						Donated	
#DIV/0!	$ -							
#DIV/0!	$ -							
#DIV/0!	$ -							

To add additional dates / columns:

If you received a pre-populated R-2, data (dates/hours) will be entered. If needed, dates and hours can be adjusted manually. Follow these instructions to add additional dates.

1. Insert the number of additional columns needed between **columns T** and **U**.

2. Copy **column S** to the new columns to transfer formatting and formulas by using the paste special function.

3. To protect formatting and formulas, copy **column S** and then select / highlight the newly added columns, go to **"Home"** on the top menu bar, click on the down arrow below Paste and choose **"Paste Special"** and select **"Formulas".**

   Use Paste Special to Protect Formatting and Add Formulas to Added Columns
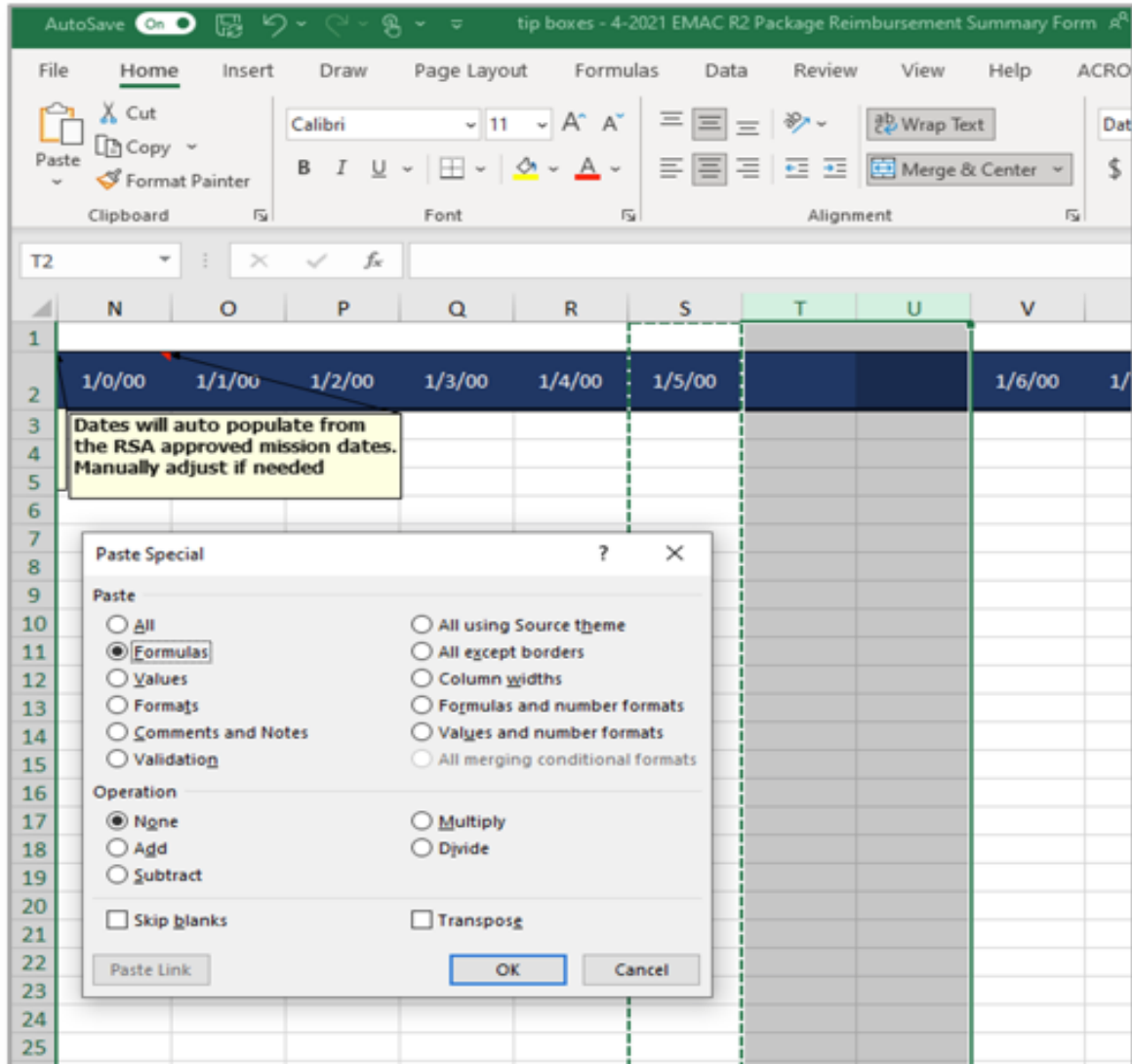
C. Benefits (if applicable) Worksheet

Fringe benefit information will be obtained from either your finance or payroll department. You will need to obtain source documentation for the claim of fringe benefits. Due to the complexity of fringe benefits, the Benefit Worksheet assists the Resource Provider with ensuring the claim is only for the portion of charges related to the deployment. The Benefit Worksheet also assists the Requesting State with its review of the claim.

Please note, you do not need to use this worksheet if your source documentation clearly identifies the benefit rate/charges specific to the mission or if you are not seeking reimbursement for fringe benefits.

More guidance on fringe benefits, how to properly identify the amount of fringe benefits to claim, and how to determine if the Benefit Worksheet should be completed can be found in the Fringe Benefits Explained Job Aid.

Note: You will need to show proof of payment in the reimbursement documentation.

Note that fringe benefit rates typically vary by person due to numerous factors such as labor agreements, year of service, policies in place when hired, etc.

To complete this worksheet, enter benefits information from your organization in columns C through O as follows to determine the Benefit Rate you will enter on the Personnel Worksheet:

1. Provide the **First Name** of each deployed individual (column C) **Last Name** (column D), **Type** (column E), and **Hourly Rate (Reg. or OT)** (column F).

2. In columns G through O enter the appropriate Fringe Benefit rate (**Medicare, Workers' Compensation, Retirement, Holiday, Vacation, Sick, Health, Life Insurance, or Uniform Allowance**).

3. Other types of Fringe Benefit Rates, **<Enter Benefit Descrip>**, can be entered in columns P through AF as needed.

4. Any needed **Comments** can be entered in column AG.

Calculating the Benefit Rate

To manually calculate the Benefit Rate, multiply the benefit percentage from the Benefits Worksheet by the Hourly Rate.

	A	B	C	D	E	F	G	H	I	J
	Total Fringe %	Total Fringe Hourly Rate	First Name	Last Name	Type	Hourly Rate (Reg. or OT)	Medicare	Workers' Compensation	Retirement	Holiday
	0.000000%	$ -								
	0.000000%	$ -								
	0.000000%	$ -								
	0.000000%	$ -								
	0.000000%	$ -								
	0.000000%	$ -								
	0.000000%	$ -								
	0.000000%	$ -								

Do not manually enter **Total Fringe %** or **Total Fringe Hourly Rate** into green column fields.

Notes on completing the Benefits (if applicable) Worksheet:

- *Entering the data in the blue header columns for each deployed personnel will determine that individual's **Total Fringe%** and the **Total Fringe Hourly Rate**.*

  *For example, if the benefit percentage is **7.65%**, and the hourly rate is **$15.50**, the calculation would be **15.5 x .0765 = $1.19/hr.***

- *Once the rate is determined, you would enter that rate on the Personnel Worksheet **Benefit Rate $** (column M).*

  *To continue the example, you would enter **1.19** in column M on the **Personnel Worksheet**.*

	Total Hours/Days	Time Cost	Benefit Cost	Benefit %	Total Cost	First Name	Last Name	Job Title	Agency	Employment Status	Type	Hourly/Daily Rate $	Benefit Rate $
3	0.00	$ -	$ -	#DIV/0!	$ -								
4	0.00	$ -	$ -	#DIV/0!	$ -								
5	0.00	$ -	$ -	#DIV/0!	$ -								
6	0.00	$ -	$ -	#DIV/0!	$ -								
7	0.00	$ -	$ -	#DIV/0!	$ -								
8	0.00	$ -	$ -	#DIV/0!	$ -								
9	0.00	$ -	$ -	#DIV/0!	$ -								
10	0.00	$ -	$ -	#DIV/0!	$ -								

D. Meals Per Diem Worksheet

This Worksheet should be completed when claiming standard state, agency, or GSA per diem rates for meals.

If utilizing actual meal receipts, use the Meals Receipts Worksheet and leave this worksheet blank.

To complete this worksheet:

> **Travel Policy**
>
> Per Diem rates claims must adhere to your state or agency applicable travel policy. If claiming GSA rates, visit https://www.gsa.gov/travel/plan-book/per-diem-rates for current per diem rates.

1. Input the number of days in the **# of Days @ Rate** (column B).

2. In the **% Allocation** (column C) enter the percent of per diem being claimed. For example, if you are following the Federal GSA per diem travel policy you would only claim 75% on the first and last day of travel and 100% for all other days.

3. Enter the name of each individual who deployed on the mission.

    Enter their **First Name** (column E), **Last Name** (column F)

4. Enter the dollar amount for **Breakfast** (column G), **Lunch** (column H), **Dinner** (column I) and **Daily Rate for Incidentals** (column J) for each individual based upon allocation rate.

Note: You may need to use multiple lines for the same person if they are being reimbursed at a different percent allocation. For example, an individual may be entered at 75% allocation and again at 100% allocation.

Do not manually enter information into the green columns as they will update automatically.

Individuals May Be Listed on Multiple Rows to Account for Varying % Allocations of Per Diem

	A	B	C	D	E	F	G	H	I	J
1	Daily Total	# of Days @ Rate	% Allocation	Total	First Name	Last Name	Breakfast	Lunch	Dinner	Daily Rate or Incidentals
2	$ 66.00	2	75.00%	$ 99.00	John	Doe	16.00	17.00	28.00	5.00
3	$ 66.00	14	100.00%	$ 924.00	John	Doe	16.00	17.00	28.00	5.00
4	$ -			$ -						
5	$ -			$ -						

E. Meals Receipt Worksheet

Complete this Worksheet when claiming actual cost of meals using receipts.

1. Enter the **Vendor Name** in (column B).

2. Enter **First Name** (column C), **Last Name** (column D) and the **Date** (column E).

3. In columns F through H enter the amount paid for each meal, **Breakfast**, **Lunch**, and **Dinner**.

4. Gratuities or tips for a meal should be entered under **Incidentals** (column I).

An individual will be listed on multiple rows to reflect meals for each day deployed.

Meal Receipts

Itemized meal receipts are required if meals are reimbursed by receipt. Credit card signature receipts that do not provide an itemized breakdown and only show the total is not adequate documentation. Alcohol is not reimbursable.

Enter the Actual Cost for Meals for Each Day on a New Row

	A	B	C	D	E	F	G	H
1	Daily Total	First Name	Last Name	Date	Breakfast	Lunch	Dinner	Incidentals
2	$ 55.72	Jane	Doe	1/1/2021	$12.50	$13.00	$25.22	$5.00
3	$ 63.10	Jane	Doe	1/2/2021	$11.10	$15.00	$32.00	$5.00
4	$ 52.80	Jane	Doe	1/3/2021	$8.60	$18.00	$21.20	$5.00
5	$ 47.59	Jane	Doe	1/4/2021	$14.00	$13.00	$18.59	$2.00
6	$ 45.30	Jane	Doe	1/5/2021	$10.20	$12.60	$19.50	$3.00
7	$ 43.80	Jane	Doe	1/6/2021	$5.60	$15.00	$18.20	$5.00

F. Air Travel Worksheet

When claiming air travel costs, complete this Worksheet as follows:

1. **Airline Name** (column B).

2. **First Name** (column C), **Last Name** (column D), and **Date** (column E).

3. **Airfare** total cost (column F).

4. **Baggage Fees** (column G), and any **Airline Fees** (column H).

Flight Documentation

Provide copies of flight receipts with passenger names listed. If additional fees are paid due to flight changes, please provide explanation of fees in the EMAC R-2 worksheet comments section.

Once this information is entered into each column, the **Total** (column A) will auto-populate.

	A	B	C	D	E	F	G	H
1	**Total**	**Airline Name**	**First Name**	**Last Name**	**Date**	**Airfare**	**Baggage Fees**	**Airline Fees**
2	$ -							
3	$ -							
4	$ -							
5	$ -							
6	$ -							
7	$ -							
8	$ -							
9	$ -							
10	$ -							

Do not manually enter the total into green column fields.

G. Lodging Worksheet

Complete this section when lodging is being claimed.

> **Provide Itemized Receipts**
>
> Provide itemized hotel receipts with zero balance is required, that is, the hotel bill should show as being paid in full. Credit card statements are not adequate documentation.
>
> **Do not** submit for lodging cost if the cost were direct billed to the Requesting State or provided for deployed personnel (e.g., base camp or congregate-care facility), or where lodging was non-existent and primitive conditions were present (e.g., personal tents).

1. Enter the **Hotel Name** (column B).

2. **First Name** (column C), **Last Name** (column D).

3. Under each **Date** (column E onwards) enter the total cost of the hotel including any taxes and fees for each deployed personnel.

If using a pre-populated R-2, the dates should be automatically populated from the RSA approved mission dates. If needed, dates can be manually adjusted.

	A	B	C	D	E	F	G	H	I	J	K	L
1	Total Lodging	Hotel Name	First Name	Last Name	12/31/19	1/1/20	1/2/20	1/3/20	1/4/20	1/5/20	1/6/20	1/7/20
2	$ -											
3	$ -											
4	$ -											
5	$ -											
6	$ -											
7	$ -											
8	$ -											
9	$ -											

Do not manually enter the total into green column fields (Column A).

H. Parking & Tolls Worksheet

On the Parking and Tolls Worksheet enter:

1. **First** and **Last Name** (column B and C) of the person submitting the claim.

2. Enter the associated **Date** (column D).

3. Amounts for **Parking Fees** (column E) or **Toll Fees** (column F) when Parking & Tolls are being claimed.

Parking fees incurred during personal time is not reimbursable.

> **Parking and Tolls**
>
> Provide parking and toll receipts which include parking dates.

	A	B	C	D	E	F
1	Total Parking & Tolls	First Name	Last Name	Date	Parking Fees	Toll Fees
2	$ -					
3	$ -					
4	$ -					
5	$ -					
6	$ -					
7	$ -					
8	$ -					
9	$ -					

Do not manually enter the total into green column fields (column A).

I. Vehicle Worksheet

Use the Vehicle Worksheet when claiming car rental costs, personal or government vehicle mileage cost, ride share, taxi or shuttle fares. Simply leave blank any columns that do not apply.

1. Enter the total **Rental Costs ($)** (column B) and **Fuel** (only if not claiming mileage) (column C).

   Note: You should only claim fuel costs if you are not claiming mileage for a government or personal vehicle.

> **Check Milage Rates**
>
> The mileage rate is a variable rate based on state or GSA rates. Visit www.gsa.gov for current mileage rates.

2. Enter **Operator First Name** (column D) and **Operator Last Name** (column E).

   Enter the **Vehicle Vendor, the** company name where vehicle was rented (column F).

3. **Vehicle Description**, such as the make and model of the car (column G) and select the **Type of Transportation** (column H) using the dropdown list: POV (privately owned vehicle), GOV (government owned vehicle), or Rental, Ride Share or Other.

4. Enter the **Date (column I).** Dates should be entered as month, date and year (06/06/2021).

5. Enter the mileage, if it applies, into the **Mileage** column (column J). Note that mileage must match the mileage log or map submitted as support documentation.

6. Enter the **Rate** (column K) you are using – either jurisdictional, state, or federal General Services Administration (GSA). If using state or jurisdictional rates, the rate must be supported by policy.

Mileage Total	Rental Cost ($)	Fuel (only if not claiming mileage)	Operator First Name	Operator Last Name	Vehicle Vendor	Vehicle Description	Type of Transportation	Date From	Date To	Type	Mileage	Rate
$ -												
$ -												
$ -												
$ -												
$ -												
$ -												
$ -												
$ -												
$ -												

Do not manually enter the total into green column fields (column A).

J. Equipment Rate Worksheet

Use the Equipment Rate Worksheet when seeking reimbursement utilizing state, jurisdictional or FEMA equipment rates on equipment used during deployment.

1. Enter the established **Equipment Rate** (column B).

2. **Operator First Name** and **Operator Last Name** (columns D and E).

3. **Equipment Description** (column F).

4. **Rate Type** (column G) identifies if the equipment is being charged at the state, jurisdictional or FEMA rate.

5. If the equipment is being charged at the FEMA rate, enter the associated **FEMA Equipment Code #** (column H).

6. Enter the **Date** in the blue columns (I-AK) with the corresponding **Hours Used Each Day** below the date.

> ### Equipment Policy Rates
>
> If claiming agency or state established equipment rates, provide a copy of the policy showing rates and ensure the policy rates were in effect prior to the disaster deployment date.

	A	B	C	D	E	F	G	H	I	J
1										
2	Total Hours	Equipment Rate	Total Cost for Equipment by Rate	Operator First Name	Operator Last Name	Equipment Description Indicate make & model, fleet number, size, capacity, horsepower, etc.	Rate Type (state, jurisdiction, FEMA)	FEMA Equip. Code #	6/1/21	6/2/21
3	0.00		$ -							
4	0.00		$ -							
5	0.00		$ -							
6	0.00		$ -							
7	0.00		$ -							
8	0.00		$ -							
9	0.00		$ -							
10	0.00		$ -							

	A	B	C	D	E	F	G	H
1								
2	Total Hours	Equipment Rate	Total Cost for Equipment by Rate	Operator First Name	Operator Last Name	Equipment Description Indicate make & model, fleet number, size, capacity, horsepower, etc.	Rate Type (state, jurisdiction, FEMA)	FEMA Equip. Code #
3	0.00		$ -				State	
4	0.00		$ -				Jurisdiction	
5	0.00		$ -				FEMA	
6	0.00		$ -					
7	0.00		$ -					
8	0.00		$ -					
9	0.00		$ -					
10	0.00		$ -					

Do not enter any data into the **Total Hours** (column A) or the **Total Cost** (column C) for equipment by Rate green highlighted areas.

Notes:

- If you need to add more dates, add them **starting at column I**

- *For each piece of equipment that has an operator, the equipment use hours must match the labor hours claimed for the operator(s).*

- *For example, if an operator uses the equipment for 8 hours and then that same equipment is used for another 8 hours by another operator, the same equipment would be documented on two separate rows in the worksheet, capturing the costs from each operator to total the 16 hours of equipment use.*

- *FEMA equipment rates and equipment codes can be found at https://www.fema.gov/assistance/public/schedule-equipment-rates*

K. Equipment Repair & Replace Worksheet

The **Equipment Repair & Replace Worksheet** should be utilized if you are seeking reimbursement for repairs to equipment or replacement of equipment damaged/destroyed during the mission. Replacement costs for damaged, destroyed, contaminated or otherwise unusable items that were used (uniform, turn-out gear, etc.) should be considered as replacement and should be documented as such.

For equipment repair, costs are based the reasonable repair to restore it to pre-deployment condition.

1. Enter **Equipment Description** (column B).
2. **Justification of Claim** (column C).
3. **Repair or Replacement** from dropdown (column D).
4. **Book Value of Equipment** (column E).
5. **Cost of Repairs or Replacement** (column F).
6. **Insurance Proceeds Less Deductible** (column G).

Replacement Costs

Replacement costs should consider the depreciated value of the equipment and any insurance coverage available for the damage or loss.

Provide pictures of damaged equipment, copy of insurance coverage, a receipt for required repairs or decontamination, and a narrative statement justifying the action for which expenses were incurred.

Do not enter any data into the **Total Costs to Repair/Replace Equipment** (column A).

Note: General maintenance costs for equipment should documented in the **Equipment Rate Worksheet.**

L. Commodities Worksheet

Use the Commodities Worksheet when claiming commodities such as consumables and other supplies and materials necessary to perform the mission as described in the RSA.

Provide Itemized Receipts

Provide receipts for purchases and any record substantiating the need for the commodities purchases.

1. Enter the **Total Amount on Receipt** (column A).
2. Enter the **Date** (column B).
3. Enter the Source (column C) to indicate if it was purchased or from existing stock.
4. Enter the **Vendor Name** (column D) where the commodity was purchased, if applicable.
5. Enter the **Item (s) Name** (column E) or description of item.

	A	B	C	D	E
	Total Amount	**Date**	**Source**	**Vendor Name**	**Item(s) Name**
1					
2			Purchased Existing Stock		
3					
4					
5					
6					
7					
8					
9					
10					

*Note: The cost of transporting supplies should be documented in the **Other Quantity** Worksheet*

M. Other Rate Worksheet

Use the Other Rate Worksheet when claiming other types of costs by rate.

1. Enter the type of item / vendor's name in **Other Description** (column B).

2. **Date Rate Established** should be entered in (column C) as justified in your supporting documentation. Note: The rate must be established prior to the EMAC deployment and the policy document should be included in the reimbursement package.

3. In the **Rate** section (column D) enter the rate for which you are seeking reimbursement.

4. Under **# of Days @ Rate** (column E) enter the number of days item was utilized.

Total Cost for Other by Rate	Other Description	Date Rate Established	Dates & Rate	
			Rate	# of Days @ Rate
$ -				
$ -				
$ -				
$ -				
$ -				
$ -				
$ -				
$ -				
$ -				
$ -				
$ -				
$ -				

Do not enter data into **column (A) Total Costs for Other by Rate**.

N. Other Quantity Worksheet

The Other Quantity Worksheet is used for items that may not be classified as commodities or travel. For example, costs to repair or replace **non-equipment** damaged or destroyed during deployment, decontamination of equipment, sharpening service to restore chainsaw blades, and cleaning of personal protective equipment, or laundry services.

1. Enter the **Total Cost on Receipt** (column A).

2. The **Date** the receipt was issued (column B).

3. **Other Description** (column C).

	A	B	C
	Total Cost on Receipt	**Date**	**Other Description**
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

Guidance on the Organization and File Sizes for Backup Documentation

Backup Documentation Organization

The backup documentation for each Worksheet should be in a separate PDF file(s). For example, all personnel backup documentation should not be in the same file as air travel receipts. You should maintain documentation separately. Your reimbursement package may have multiple PDF attachments such as the following:

- Personnel salaries/benefits
- Personnel policies
- Meals by Per Diem policy (if not using GSA rates)
- Air Travel receipts
- Lodging receipts
- Parking & Tolls
- Vehicle
- Equipment logs
- Equipment rate policies
- Commodity receipts
- Receipts for Other
- Other rate policies

Please note this list is not inclusive. You may have additional documentation not listed but the general guidelines for organizing backup documentation should be followed to expedite review.

Prior to uploading you backup documentation, please review the PDF file(s) and ensure that all information is clear and legible. Do not upload PDFs where the information is unclear, blurry, cut of in places, or impossible to read.

559 **PDF File Sizes**

560 When saving PDF files of backup documentation, it is recommended files are saved under "Reduce File
561 Size".

562

563

564 ## R-2 Printing Instructions

565 Prior to printing each section of the worksheet, reformat the Print Area using the Page Layout menu.
566 Select the columns and rows you wish to print. Click on Print Area, and then select Set Print Area.

567 **Helpful Printing Tips**

568 Look at the general size and layout of the data and determine if it would look better horizontal or vertical,
569 what size paper might work best, and how many pages it might take to view the full width of the table.

570
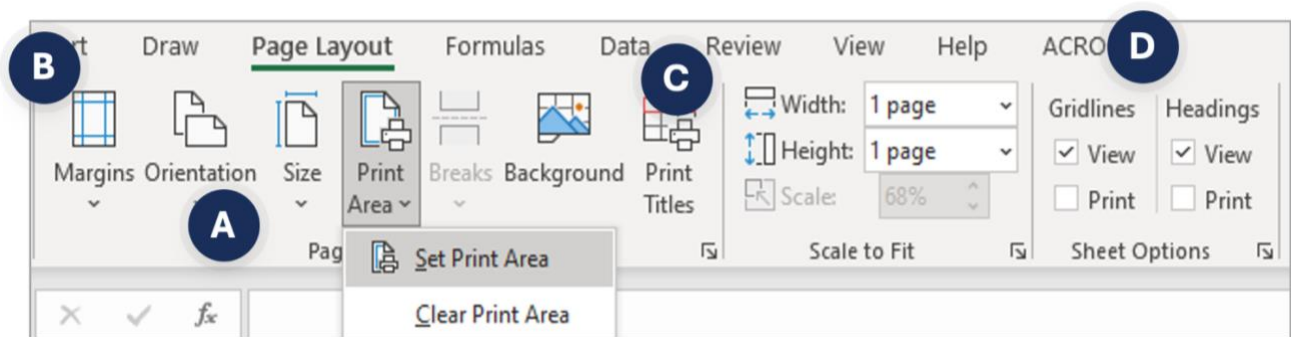
571 **Tips for Printing Worksheets**

572

A — Go to the Page Layout menu, select Orientation. Is the data wide? Landscape might work better. If the table is long, try Portrait.

B — Go Menu and select margins to reduce margin size to allow you to fit more columns on to a page.

C Try scaling the file to fit to the table to page by using the **"Scale to fit"** option and select the number of pages you want the table to fit on length and width.

D To get the column or row headings to repeat on each page, go to Sheet options. A new window will open click on the Sheet tab, select the Table icon at the end of "Rows to repeat" or "Columns to repeat" section and then select the rows / columns you want to have on each page.

573 You can also go to **View** on the top menu, select the Page Break Preview to see how your table will
574 appear on a page. Move the lines so that sections are divided in logical places, and no blank pages are
575 included.

576 Finally, you are ready to print. If there are multiple worksheets (tabs) and you want to print them all at
577 once, be sure you are on the first worksheet, and select **"Print Entire Workbook"**. Otherwise, it will only
578 print the worksheet that is currently open.

579

580 ## Additional Assistance

581 If you have additional questions after referencing this document, please contact your State Emergency
582 Management Agency and talk with the EMAC Coordinator or EMAC Designated Contact.