



Oregon Department of Emergency Management Request for Reimbursement (RFR) Guidance

Version 1.0



Table of Contents

Program Contact Information.....	3
General Information	3
Most Restrictive Policy.....	3
Request for Reimbursement (RFR) Submission Form	3
Proof of Payments	4
Payroll and Labor Costs.....	4
Receipts and Invoices	5
Professional Services/Contracts	5
Travel & Training.....	5
Meetings	6
Equipment.....	7
Indirect Costs	7
Additional Items.....	8
Request for Reimbursement Checklist	9
Match Requirements	10
Finance Reporting Deadlines	10
EMPG RFR Workbook – Excel Document.....	10
Unallowable Costs	11



Program Contact Information

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General Information

Request for Reimbursements (RFRs) with complete documentation ensures Oregon Department of Emergency Management (ODEM) processes reimbursements quickly and for the full reimbursement amount. Any expenses that are not documented appropriately will not be reimbursed. Those expenses can be resubmitted with proper documentation, if within the grant contract cycle.

Information about eligible expenses can be found in Title 2 Code of Federal Regulations (CFR). To view an electronic copy, go to <https://www.ecfr.gov/current/title-2>. You can also reach out to the ODEM Team for clarification about eligible expenses and required expense documentation. See the checklist on the last page of this document for a reference for what should be submitted with RFR's.

Most Restrictive Policy

ODEM follows the most restrictive policy governing the contract. If your organization's policy is less restrictive than State or Federal policy, the most restrictive policy will be followed. If your organization's policies are more restrictive than State or Federal policy, your organization's policies will be used. For example, if your organization pays mileage at a higher rate than State or Federal policy, you will only be reimbursed at the lower State or Federal rate. If your mileage rate is reimbursed at a lower rate than State or Federal policy, you will be reimbursed at your organization's lower rate.

Request for Reimbursement (RFR) Submission Form

Complete all the information in the request for reimbursement (RFR) form.

Enter your budget on all RFR's as listed in your contract; include cents, no rounding ex. \$25,326.27.

If you are overbudget in a category or if you think you will be overbudget, contact your program representative or the Finance and Compliance Division as soon as possible so we can help determine if a budget amendment is needed. Sometimes we can make payment on a RFR when a category is within 10 percent variance, but some categories may need additional approvals or amendments.

Submitting RFR's to ODEM

- Submit using one of the program email addresses <mailto:>listed above. Submitting directly to staff may delay your RFR review and reimbursement. Copying ODEM staff is not necessary.
- RFR's must be signed by an authorized agent of the entity and submitted as a PDF document. The person signing the submittal must not be paid through personnel costs in the RFR. Any additional backup must be submitted in PDF format.



- RFRs are submitted Monthly, Quarterly, Semi-Annually, or Annually depending on your program. Submit according to the frequency listed in your contract and program guidance and forms.
- Once all funds are expended, do not continue to submit RFR's. Continue submitting your program reports until you have completed all items agreed to in your contract.

Proof of Payments

Proof of payment is required for all expenses included in the RFR. They should be submitted in PDF format with the RFR packet. Proof of payment can include:

- Payroll reports showing the breakdown of hours, rate of pay, gross wages, benefits, and deductions.
- Copies of cleared checks (front and back).
- Bank or credit card statements showing the payment.
- Screen shot from the financial management system showing the check clearance date, vendor name, invoice number, payment amount, payment date, and check/warrant number.
- ACH payment document showing the vendor's name, invoice number, payment amount, and payment date.
- General ledger with details that include: account number, vendor name, invoice number or payment description, payment amount, payment date, check/warrant number, payment clearing date.
- Invoice showing the payment was made in full of detailed description of the purchase along with validation of payment.

Payroll and Labor Costs

Internal Personnel Costs

Internal personnel costs refer to an organization's payroll expenses for their own employees. See Title 2 CFR §200.430 & §200.431, §200.470, for more information about personnel cost requirements.

Submitting personnel expenses for reimbursement requires documentation on the salary and fringe benefits paid by the employer. Using project codes or work charge codes will help keep track of the hours used for grant work and other tasks. If this is not available in your payroll system, you can use detailed timecards to keep track of the time.

The fringe benefits submitted with the salary expenses will need to be broken out by category to show that each expense is eligible for reimbursement. These expenses must be paid by the employer. Overhead and transportation taxes are not eligible. For more information on what is allowable see the 2 CFR sections above.

To request reimbursement for personnel and fringe expenses include the following documentation:

- Detailed report showing the salary rate and the fringe benefits paid to the employee for the time worked on the grant project. The report should come from the official payroll system.
- Detailed timecards that show what hours the employee worked on the project and what hours were spent on other tasks during the pay period. These timecards must be signed or digitally approved.



Receipts and Invoices

Follow your purchasing guidelines when making purchases for grant reimbursement. These purchases must include proof of payment and a receipt or invoice from the vendor. The receipt or invoice will need to include:

- Date purchased
- Vendor information
- Description of items purchased
- Cost of items purchased
- Proof of purchase

Some purchases will need to include bidding documentation and a contract for the items or services purchased. See 2CFR Section 200.320 for the methods of procurement to be followed. You can find an online version of the section here: <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR45ddd4419ad436d/section-200.320>. You can also refer to the State of Oregon Buy Decision methods at <https://www.oregon.gov/das/OPM/Pages/method.aspx>.

Professional Services/Contracts

Professional services and contracts must at a minimum follow the State of Oregon procurement policy (<https://www.oregon.gov/das/opm/pages/index.aspx>) or the subrecipient procurement policy if it is more stringent than the state procurement policy. If requesting reimbursement for services or items purchased with a contract include:

- Fully executed contract
- Any amendments to the contract
- Bids (if applicable)
- Copy of procurement policy
- Invoices with a detailed breakdown of the costs
- If procuring through a sole source vendor, include justification on why a sole source vendor was selected.

Travel & Training

All travel must be submitted at rates equal to or below the state of Oregon travel policy, which follows General Services Administration (GSA) Per Diem Rates for the travel period or Internal Revenue Service (IRS) mileage rate. Go to <https://www.gsa.gov/travel/plan-book/per-diem-rates?gsaredirect=portalcontent104877> for the current GSA Per Diem Rates.

Mileage will be reimbursed using the current IRS mileage rate. Mileage must include a detailed Map showing the starting and ending points with total mileage, or by using a mileage log. Mileage logs must include the person who traveled, date, places of travel, purpose of each trip, and total miles driven for each trip. Include a description of the purpose of the trip with your RFR.

Mileage reimbursement is the preferred method of reimbursement for vehicle expenses. If a jurisdiction has a policy that they submit expenses in lieu of accepting the standard mileage rate, they must submit that policy and reimbursement will be based on it. Mileage logs (described above) must be kept and available for review even if a jurisdiction is requesting expense reimbursement.



Training and conference expenses need to include receipts for registration with a detailed description of the training or conference. Training must be allowed under your work plan and contract. Include a reason for the training or attending the conference, and an agenda or brochure. If requesting reimbursement for per diem or meals, please also include the time you left and time you arrived home.

The primary basis for payment of travel related expenses is per diem. Per diem is the daily amount allowed for lodging (excluding taxes), meals, and incidental expenses. Incidental expenses include all gratuities; therefore, employees are not separately reimbursed for gratuities or tips of any kind including, but not limited to, meals and transportation. Payment to individuals on travel status to cover meals and commercial lodging is based on the rates published by the U.S. General Services Administration (GSA) for domestic travel in the continental U.S. For Alaska, Hawaii, and U.S. Territories and Possessions, the per diem is based on rates published by the U.S. Department of Defense.

If your agency does not provide Per Diem for travel, you may submit receipts. You will be reimbursed up to the amount allowed per meal and lodging by the standard per diem rate, excluding tips and alcohol.

Please see the Oregon Statewide Travel Policy for further clarification.
www.oregon.gov/das/Financial/Acctng/Documents/40.10.00.pdf

Meetings

Expenses for the meeting need to include the minutes for the meeting showing the attendance, or an agenda and sign-in sheet for the meeting.

Generally, there is a very high burden of proof to show that paying for food and beverages with federal funds is necessary to meet the goals and objectives of a federal grant. When hosting a meeting, structure the agenda for the meeting so that there is time for participants to purchase their own foods, beverages, and snacks. In addition, when planning a meeting, consider a location in which participants have easy access to food and beverages.

While these determinations will be made on a case-by-case basis, and there may be some circumstances where the cost would be permissible, it is likely that those circumstances will be rare. To evaluate the appropriateness of using federal funds for a working lunch, consider the following guidelines.

- 1) Is a working lunch necessary?
 - a) A working lunch is only appropriate when all key items on the agenda cannot be accomplished without working through lunch.
 - b) Do not determine that a working lunch is desired and then construct an agenda to justify that decision.
- 2) Is the portion of the agenda to be carried out during lunch substantive and integral to the overall purpose of the conference or meeting?
 - a) Inspirational talks, award ceremonies, networking, or informal discussion among attendees would not be appropriate agenda items for a working lunch.
 - b) If a working lunch is not justifiable, you might offer attendees the opportunity to reimburse you for a lunch that you purchased with general funds and deliver to the meeting site.
 - c) Alternatively, you could deduct the cost of the lunch from any per diem paid to attendees.
 - d) These options are generally only available if there are not opportunities near the meeting site to purchase lunch. Consider access to food and beverages when planning a meeting, as this may be justification for providing food and beverages.



- 3) Is there a genuine time constraint that requires the working lunch?
 - a) A working lunch is not permissible if lengthening the duration of the meeting would not unduly disrupt the attendee's schedule or make the day unreasonably long.
 - b) A working lunch may be appropriate if some participants must travel a considerable distance to attend, because, absent the working lunch, it would not be possible to cover the entire agenda and still provide participants sufficient time to return home to avoid the additional cost of lodging.
- 4) If a working lunch is necessary, is the cost of the working lunch reasonable?
- 5) A working lunch cannot contain extravagant items. Follow state per diem rates or another established guideline.
- 6) Have you carefully documented that a working lunch is both reasonable and necessary?

You must document your justification for using federal funds for the purpose of a working lunch, including any cost savings that result from working through lunch.

Please note that, aside from a working lunch that meets these guidelines, it is unlikely that other food and beverage costs for a conference or meeting – for example, breakfast, dinner, snacks, or networking receptions – would be reasonable and necessary. Please remember that entertainment costs, including costs for amusement, diversion, and social activities, are never allowable.

If non-federal funds are used to pay for food and beverages, the jurisdiction should make clear through a written disclaimer or announcement (e.g., a note on the agenda for the meeting) that federal funds were not used to pay for the cost of the food or beverages. Remember, any funds you use for match on a grant are considered “federalized” and must follow all federal guidelines.

Equipment

Equipment used during the grant project and submitted for reimbursement will need to use the FEMA approved equipment rate. Go to <https://www.fema.gov/schedule-equipment-rates> for the current equipment rates. Use the FEMA Force Account Equipment Summary Record to record the equipment used and rates. Go to https://www.fema.gov/sites/default/files/documents/fema_force-account-equipment-summary-record-FEMA-Form-FF-104-FY-21-141_102021.pdf to download the form.

Indirect Costs

Not all federal grants allow for indirect cost recoupment. For those that do, indirect costs are only allowed with a federally approved indirect cost agreement (submitted at the time of application). ODEM does not approve indirect costs but accepts approved agreements if allowed under the grant guidance. Information on federally approved indirect cost agreements: <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRd93f2a98b1f6455/section-200.414>

Indirect costs are incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. Indirect costs are allowable under AFG as described in 2 C.F.R. Part 200, including [2 C.F.R. § 200.414](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/section-200.414). Typical indirect costs include:

- Depreciation on buildings and equipment;



- The cost of operating and maintaining facilities; and
- General administration and general expenses, such as the salaries and expenses of executive officers, personnel administration, and accounting.

Additional Items

As we review and validate the RFR's, we will do all in our ability to ensure that the documentation provided is sufficient per our review. Should your grant award and RFR's come under FEMA audit, you may be required to provide additional documentation to support amounts previously submitted on your RFR's. If FEMA determines there is not sufficient support for the request, you may be responsible to return funds to FEMA that were previously paid.

Additionally, the guidance provided is based upon the policies and procedures in place at this time. As updated Federal or local guidance becomes available, we will update you of said updates in a timely manner.



Request for Reimbursement Checklist

Use the checklist below to determine what to include in your Request for Reimbursement (RFR) packet.

General Information: Include the signed RFR form with every submission packet	
<input type="checkbox"/> RFR Form (monthly or quarterly)	
Payroll/Labor Costs:	
Internal Payroll - Include each of the following: <input type="checkbox"/> Timesheets or <input type="checkbox"/> Time Certification <input type="checkbox"/> Payroll Report with Salary Breakdown	<input type="checkbox"/> Personnel Calculation Form (or equivalent summary) <input type="checkbox"/> Fringe Benefit Calculation Form (or equivalent summary)
Receipts/Invoices: Proof of payment and one of the following:	
<input type="checkbox"/> Invoice <input type="checkbox"/> Receipt	
Professional Services/Contracts: Proof of payment and the following documentation for each contract and subcontract:	
<input type="checkbox"/> Bid Documents <input type="checkbox"/> Contracts <input type="checkbox"/> Amendments	<input type="checkbox"/> Invoice <input type="checkbox"/> Advertising Proofs (if applicable) <input type="checkbox"/> Travel Documentation (if applicable)
Travel & Training: Include proof of payment and the documentation below if applicable for all travel, training, or conferences	
<i>Mileage</i> <input type="checkbox"/> Mileage Log or <input type="checkbox"/> Google Map	<i>Lodging</i> <input type="checkbox"/> Itemized Hotel Invoice
<i>Meals</i> <input type="checkbox"/> Itemized Receipt (tips/alcohol not reimbursable) <input type="checkbox"/> Name(s) of attendee(s) and Business Purpose	<i>Training/Conferences/Event</i> <input type="checkbox"/> Agenda <input type="checkbox"/> Brochure or Flyer <input type="checkbox"/> Name(s) of attendee(s) and Business Purpose
Meetings: Include the items in either column:	
<input type="checkbox"/> Minutes with Attendance List	<input type="checkbox"/> Sign in Sheet and <input type="checkbox"/> Agenda
Equipment: Include the following and proof of payment based on how the equipment was purchased	
<i>Rental</i> <input type="checkbox"/> Equipment Summary Sheet <input type="checkbox"/> Invoice, Receipt	<i>Purchase</i> <input type="checkbox"/> Bid <input type="checkbox"/> Contract (if applicable) <input type="checkbox"/> Invoice or Receipt
Proof of Payment: The following are examples of proof of payment for above referenced expenses.	
<input type="checkbox"/> Cleared Check Front and Back <input type="checkbox"/> Credit Card Statement <input type="checkbox"/> Bank Statement	<input type="checkbox"/> Screen Shots of Financial Management System <input type="checkbox"/> ACH Proof of Payment



Appendix A - Emergency Management Performance Grant (EMPG)

Match Requirements

EMPG grant requires a 50%, non-federal match requirement. For every federal dollar requested and spent, there must be an equal amount of non-federal funds spent. Any matching funds submitted become part of the grant and must be eligible for reimbursement. These funds will then become “federalized” and must follow all grant guidelines. You can only be reimbursed up to the amount of your contract. If you submit more than your approved contract amount, it will be considered additional match. Once your contracted amount is expended, do not submit additional RFRs.

You may submit monthly requests but are required to submit them at least quarterly.

Finance Reporting Deadlines

RFRs may be submitted monthly but no less frequently than quarterly. Once a decision is made for monthly or quarterly the agency is requested to continue to use the same frequency throughout the remainder of the contract cycle. At a minimum, RFRs must be submitted on or before 30 days following each subsequent calendar quarter (ending on March 31, June 30, September 30, and December 31). The exception to this is at the beginning of the grant period. You are not required to submit RFR’s until you have a fully executed contract. The final RFR must be submitted no later than 30 days following the end of the Grant Award Period (the “RFR Deadline”). OEM has no obligation to reimburse Subrecipient for any RFR submitted after the RFR Deadline.

EMPG RFR Workbook – Excel Document

In the EMPG Excel Workbook there is an RFR Form (Excel tab) for both monthly and quarterly submissions. There is a tab for monthly and it through the entire time you request funds if you choose to use columns K and beyond. These columns will provide a cumulative total in the “to Date” column if you use them from the beginning. If you prefer to use only columns A-G and track your own “to Date” funds, you may switch between monthly and quarterly, if you never overlap or duplicate requests.

Fill out all the information completely, including your approved budget from your contract. Budget amounts will remain the same unless you have an approved budget amendment.

The RFR forms alone are not sufficient backup to process your RFR’s per the identified required back up documentation noted earlier in this guidance.

The additional worksheets are provided for your used when needed.

Worksheets Included:

- 01 – RFR Quarterly
- 02 – RFR Monthly
- 03 – Time Certification (optional if your agency provides comparable documentation)
- 04 – Information Summary (optional if the submitting agency has a similar document in place)
- 05 – Budget Amendment (required if budget amendment is needed)



Only complete the RFR Quarterly or the RFR monthly worksheet, not both.

01 – RFR Quarterly

Complete this form if submitting expenses by quarter

02 – RFR Monthly

Complete this form if submitting expenses by month

03 - Time Certification

The Time Certification form is used if the employee does not use a timecard. If time is split between any other responsibilities, grants, or projects, a timecard must be submitted. Please submit on agency letterhead. All funds used for match must be non-federal.

Sick, Vacation, and Holiday hours are allowable under the grant if paid according to grantees current policies and appropriated proportionally to hours worked on the grant.

04 - RFR Information Summary

The RFR Information Summary is used to list the items included in the RFR and is especially useful if there are multiple expenses across categories. This form will help the accountants reconcile the RFR documents. If used, include 100% of the expenses for the period, including both the items for reimbursement and for match.

05 - Budget Amendment Request

Use this form if you need to request changes to your budget. Please submit as soon as you know you will need to amend your budget. All changes must be submitted before the end of the period of performance. Changes must be approved before reimbursement outside of the initially approved budget. Include a brief note in the justification column of why amendment is needed. In your email request, explain why the amendment is needed and how it continues to support your Work Plan.

Unallowable Costs

EMPG Grant funds may not be used for the following:

- Unallowable Equipment: Grant funds must comply with FEMA Policy 207-22-0002, Prohibited or Controlled Equipment Under FEMA Awards, and may not be used for the purchase of firearms, ammunition, grenade launchers, bayonets, or weaponized aircraft, vessels, or vehicles of any kind with weapons installed;
- Expenditures for weapons systems and ammunition;
- Costs associated with hiring, equipping, training, etc. sworn public safety officers whose primary job responsibilities include fulfilling traditional public safety duties such as law enforcement, firefighting, emergency medical services, or other first responder duties;
- Costs that supplant traditional public safety positions and responsibilities; or
- Activities and projects unrelated to the completion and implementation of the EMPG Program
- Clothing used for everyday wear by emergency management employees or other personnel.