

2011

ASC Incident Finance Branch Payment Procedures

US Forest Service
Albuquerque Service Center
Budget & Finance
Incident Finance
101 B Sun Ave. NE
Albuquerque, New Mexico 87109

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1.0 INTRODUCTION

Payment packages for AD employees (Casuals), Incident Blanket Purchase Agreements (I-BPAs), Emergency Equipment Rental Agreements (Incident only EERAs), National Incident Contracts, Cooperative Fire Protection Agreement Payments, and daily incident accruals will be sent to the Albuquerque Service Center (ASC), Budget and Finance (B&F), Incident Finance (IF) Branch utilizing the procedures outlined in this memo. For a listing of Incident Finance Managers and their area of responsibility, see Section 2.

The following submittal procedures are covered in this guide

- Accruals
- FS Hired Casual Pay (AD Employees)
- Emergency Equipment Rental Agreements (Incident only EERAs)
- National Contracts (Crews, Mobile Caterers, Mobile Showers, etc.)
- Incident Blanket Purchase Agreements (I-BPAs)
- Blanket Purchase Agreements (BPAs)
- Cooperative Fire Agreements
- Aviation and Full Service Retardant Contracts
- Fire Code

1.1 Precautions

This guide is not a substitute for any regulations, manual or handbook policy or procedure. It is intended to be a field guide to assist in expediting incident payments.

1.2 Incident Finance Contacts

See [Attachment D: 2011 ASC B&F Incident Finance Contact List](#)

1.3 Responsibility

It is your responsibility to ensure procedures are understood before performing the following tasks. Contact the appropriate Program or Operations Manager with any questions associated with this guide.

2.0 ACCRUALS

In order to accurately reflect the obligation of resources in the financial management system and ensure sufficient funds are available for emergency incidents, Type 1 and 2 Teams must generate accruals daily in the accrual module of I-Suite. The Type 1 or 2 Team has **72 hours upon arrival** to submit its initial accrual file via a daily I-Suite export. Additionally, if for some reason I-Suite is unavailable, please submit the summary and detail reports for ALL accruals via email at ipc@fs.fed.us or via fax to 866-816-9532. Directions for creating the I-Suite daily export can be found at http://www.fs.fed.us/fire/ibp/incident_payments/Isuite_export_finance.pdf.

When the Type 1 or 2 IMT transitions an incident back to the host unit, the host unit will continue to report costs until the incident is complete. The incident unit is encouraged to continue utilizing I-Suite for submission of data. Please submit the name and telephone number of the person from the host unit, taking over the responsibility of continuing the process, to ASC.

Refer to [Attachment G: How to record Incident accruals and payments \(including I-Suite tips\)](#) for instructions on posting accrual information in I-Suite.

3.0 FS HIRED CASUAL PAY (AD EMPLOYEES)

Finance Section Chiefs (FSC) shall submit FS hired casual payment documents directly to ASC-IF. Return travel time will be estimated. If there are delays during return travel, the hiring unit will be responsible for submitting pay documents for the additional time to ASC-IF **within 3 working days** of the Casual's return from the incident. I-Suite users shall export data to the I-Suite repository daily. The signed original OF-288 must be submitted to ASC-IF for payment **within 3 days** after transmission.

Detailed instructions are provided in the following attachments:

- Attachment A – Casual Hire and Payment Process
- Attachment B – OF-288 Audit Process
- Attachment C – Approving Official Memorandum Template
- Casual Hire Forms are available at <http://www.fs.fed.us/fire/ibp/personnel/personnel.html>
- Documentation required prior to payment of Casuals is as follows:
- Single Resource Casual Hire Information Form, PMS 934. This form should be completed for each new assignment and attach to the OF-288 when submitting for payment. If there is a pay rate change at the incident, the incident supervisor will record the pay rate/position change on the CTR and note in remarks block of the OF-288; a new PMS 934 is not necessary.
- Casual Hire Payment Information. Direct Deposit SF-1199A and ETA. Casuals should complete banking forms during initial hire. The signed original should be submitted to ASC. If a Casual has questions regarding their bank information, they must contact their financial institution and verify the correct routing and account numbers, prior to submitting SF-1199 to ASC. Casuals are encouraged to use direct deposit instead of a mailing address (for hardcopy checks). If a hardcopy check has to be re-issued, it takes 4-6 weeks before the process can begin; waiting for validation that check was not cashed.
- Template of 6540 Approving Memo. (Attachment C) from Approving Official to ASC-IF.
- DHS I-9, Employment Eligibility Verification. This form must be completed **every 3 years** from date of original hire, and the signed original submitted by the hiring official. Refer to the ASC-IF website for listing of each Casual's last valid I-9 under Reports titled "I-9 Dates XX.XX.XX"
<http://fsweb.asc.fs.fed.us/bfm/programs/financial-operations/incident-business/CasualPay.php>

- W-4, Employees Withholding Allowance Certificate; State Tax Withholding Form. Completed by Casual when hired and anytime there is a change to previously submitted W-4 and the signed originals submitted to ASC by Hiring Official. State taxes will be withheld from the “hired at” point in addition to the state identified by the Casual. Casual needs to identify the state of residence on the W-4 or state tax form.

4.0 PRESEASON INCIDENT BLANKET PURCHASE AGREEMENTS (I-BPAS) AND EMERGENCY EQUIPMENT RENTAL AGREEMENTS (EERAS)

For Forest Service jurisdictional incidents, I-BPA/ EERA payment documentation, will be submitted **within 3 days** after electronic submission directly from the incident to the ASC-IF.

For all incidents, follow the general rule that the jurisdictional agency makes the payment.

Documentation required to be submitted to the ASC-IF for payment includes:

- Original invoice, whether in the form of an Emergency Equipment Use Invoice with Original Signatures or fax (Form OF-286) or commercial invoice. Commercial invoices must contain the contract/agreement number, unique resource order number, job code, date services received, signature of receiving official and title of receiving official.
- Attach copy of spreadsheet or other type of documentation used to provide rates for use and services that were rolled into one total cost for each day entered on the invoice. An example would be Portable Toilets, Handwash Units, Tents, and Clerical Support units. This will provide validation against the instrument rates.
- Copy of I-BPA (SF-1449) or EERA (Form OF-294).
- For resource requests not placed through ROSS, include a copy of the Resource Order.
- Attachment I - Emergency Equipment Invoice Transmittal Sheet.
- **Original Crew Time Reports (CTR’s) for National Type 2-IA Firefighter Crew contract AG-024B-C and Oregon Department of Forestry (ODF) crews.**

Please note that the ASC-IF group no longer requires copies of the Emergency Equipment Shift Ticket (OF-297) and/or Emergency Equipment Fuel and Oil Issue (OF-304). **However, these need to be retained in the unit’s fire box for audit purposes.**

It is the responsibility of the Finance Chief or local unit (if there is no IMT) for ensuring that;

- The OF-286 is posted accurately from the Emergency Equipment Shift Ticket and Fuel and Oil Issues, or other documentation supporting additions and/or deductions.
- The rates from the I-BPA (SF-1449) or EERA (OF-294) have been calculated and entered correctly on the OF-286.
- Documentation requirements are met, as outlined in the NWCG Interagency Incident Business Management Handbook (IIBMH), Chapter 20 and Chapter 40.

5.0 NATIONAL CONTRACTS (CREWS, MOBILE CATERERS, MOBILE SHOWERS, ETC.)

For national contracts, the documentation required to process a payment package may vary per contract. It is the responsibility of the IMT or local unit (if there is no assigned IMT) to submit documentation as required by the contract. **Original Crew Time Reports (CTR’s) are to be submitted with payment package for both National Type 2-IA Firefighter crew contracts and ODF crew contracts.**

6.0 BLANKET PURCHASE AGREEMENTS (BPA)

See Attachment E and F– Emergency Incident Blanket Purchase Agreement (BPA) Payment Procedures. WO-AQM indicates the preferred method to pay BPAs is via a PCMS card. **Incident Finance will ONLY pay incident related BPAs for vendors that do NOT accept payment in the form of a credit card.** Vendors should be registered in CCR.

7.0 COOPERATIVE AGREEMENTS

Incident Finance will pay emergency incident related costs ONLY. All project related costs incurred under the cooperative agreement should be submitted to Payments Grants & Agreements via the established process.

Cooperators should submit invoices to ASC Incident Finance (IF) and IF will coordinate with the host unit for required approval of invoices before payment processing. If an invoice is received by a unit directly from the cooperator, the unit may document their approval prior to forwarding on to IF. Cooperator payments cannot be made until invoices are approved by the appropriate field official.

Documentation required to be submitted prior to payment:

- Current signed Master Agreement and any amendments thereto
- Current signed Operating Plan (if required by the master agreement)
- Supporting documentation required per the agreement (this varies between agreements)
- All invoices submitted for payment are required to have an invoice number
- Original signed Invoice (Cooperator and Forest Service). **NOTE: All signatures require a date.**

Invoices are to be submitted to:

Albuquerque Service Center
ATTN: Incident Finance Cooperative Agreements
101B Sun Ave NE
Albuquerque, NM 87109

8.0 AVIATION AND FULL SERVICE RETARDANT CONTRACTS

Aviation invoices will be accrued and processed utilizing the Aviation Business System (ABS).

<http://www.fs.fed.us/business/abs/index.php>. Full service retardant will be reported on ABS invoices by filling in both the Retardant Gallons and the Total Retardant Cost for the Flight Leg fields. *If the latter field is not filled in, no cost accrual for retardant will be generated.*

- **NOTE:** Forest Service aircraft and full service retardant contract costs will not be captured through the I-Suite accrual process.

9.0 ATTACHMENTS

Attachment A: Forest Service Casual Hire and Payment Process – 2011

Hiring Official –PRESEASON

1. Complete DHS Form I-9 and verify documents. (Incomplete forms will be returned) This form must be completed every 3 years and submitted by the hiring official. Refer to the ASC-IF web site for listing of each casual's last valid I-9 under Reports titled "I-9 Dates XX.XX.XX". <http://fs.web.asc.fs.fed.us/bfm/programs/financial-operations/incident-business/CasualPay.php>
 2. Complete single resource casual hire information form, PMS 934
 3. Provide casual:
 - Federal W-4 for completion.
 - State Tax Withholding Form (if Federal W-4 is utilized by the state, note State & Federal on the form.)
 - Direct Deposit Information and SF-1199a Direct Deposit Form.
 4. Submit the originals of the following to ASC - IF at the time of completion.
 - DHS Form I-9 with signature verifying documents were reviewed (i.e. social security card, driver's license).
 - Federal W-4 completed and signed; resubmit only when information changes
 - State Tax Form completed and signed
 - SF-1199a Direct Deposit Form
 - Single Resource Casual Hire Information Form, PMS 934. **Use local Forest Unit Identifier-not Dispatch Office's.**
- NOTE -This is the "Hired At" information for Block 6 of OF-288.

CASUAL

1. Complete and submit the Direct Deposit Form SF-1199a to ASC-IF 101B Sun Avenue NE; Albuquerque, NM 87109 if the hiring unit has not already submitted previously or banking changes.
2. Complete Federal W-4, and State tax forms. The W-4 address will be used for the mailing of the W-2 forms. If forms are incomplete or filled out incorrectly, taxes will be withheld at the highest tax rate (marital status of single and zero exemptions) and the form will be returned to the casual. Taxes will be withheld from the "hired at" point (block 6 on the OF-288) in addition to the state identified by the casual. The casual needs to identify the state of residence on the W-4 or State tax form.
3. If your check mailing address and/or Direct Deposit information has changed since the last time you went out, update your W-4 with new address and/or Direct Deposit information.

HIRING OFFICIAL - AT TIME OF DISPATCH

1. Follow the direction above under "Hiring Official – Preseason" if not previously completed, or if changes need to be made and submit the originals immediately to ASC-IF.
2. Complete Single Resource Casual Hire Information Form, PMS 934 indicating whether the I-9 & W-4 forms had been previously submitted and **attach a copy to the OF-288 unless Crew Manifest including positions is submitted with the Approving Memo.**

INCIDENT FINANCE SECTION or hiring unit

1. Record work time as outlined in the Interagency Incident Business Management Handbook assuring AD rate and TITLE is included in all columns.
2. Process partial payments every two weeks, indicating partial payment in the remarks section of the OF-288.
3. **Estimate return travel** and submit a copy of the Single Resource Casual Hire Information Form or Crew Manifest, and OF-288 to ASC-IF with Approving Official memo. Upon the casual's return, the hiring unit will prepare an OF-288 to adjust the Travel estimate if necessary. Additional information regarding travel for casual hires can be found at http://www.nwcg.gov/branches/pre/ibc/documents/personnel/ad_travel_policy.pdf
4. If other agency hired the casual, submit Casual Hire Information Form and OF-288 to the hiring unit identified on the Casual Hire Information Form with applicable forms if not previously submitted.
5. I-Suite users: enter last 4 digits of SSN on the original OF-288 and export I-Suite data to the I-Suite repository daily (NOTE: original signed OF-288 should be submitted to ASC-IF with Reviewing Official memo for payment processing every two weeks).

Incident FSC or HIRING UNIT REVIEWING OFFICIAL

1. Audit OF-288 as outlined in attachment B.
2. Complete approving memo (Attachment C) on ASC-IF Casual Pay Website and check that timesheets meet the provisions outlined in the Pay Plan for Emergency Workers, submit with original signature.
3. Mail FS hired casual documents to: **Casual Pay, USDA-Forest Service, ASC-IF 101B Sun Avenue NE, Albuquerque, NM 87109**

Attachment B: Forest Service – Emergency Firefighter Payments -- OF-288 Audit Procedures

Reviewing Official (designated by unit or Finance Section Chief) shall ensure the OF-288 – Fire Time Reports submitted for payment to the ASC-IF are casual hires and that the OF-288 is reviewed for the following:

Block 2. Social Security Number: Legible and matches I-9 and W-4. If OF-288 transmitted via I-Suite, enter last four digits only.

Block 4. Type of Employment: Verify individual is a Forest Service hired Casual. Do not submit an OF-288 for State or Local Government employees that will be paid by the State and billed back to the Forest Service. IMTs shall submit other agency hired casuals to the casual's hiring unit.

Block 6. Hired At: Unit Identifier Code for the location hired at, i.e., ID-BOF for Boise National Forest (Must be a Forest, not a Dispatch office)

Block 10. Name: Legible and shown **EXACTLY** as shown on the Social Security card.

Block 11. Address: Legible check mailing address – Casual Pay will use address previously submitted unless there is an annotation marking it as “new” or a new W-4 is submitted.

Blocks 12 thru 14. City, State and Zip Code: Completed and legible

Block 20. Fire Location Identification Columns A thru D. **Following are critical fields to review:**

Column A	
1. Fire Name Spring Canyon Fire	
2. Fire No. OR-DEF-AZY2	3. Unit Code 0601
4. Fire Location DEF	5. State OR
6. Firefighter Classification FFT2 AD-C	7. Rate 13.24

- # 2 Fire Number: Check Incident Order Number i.e., OR-DEF-AZY2. This is the key field for financial data in the Casual Payment System.
- # 3 Unit Code: Unit Code of the incident unit, i.e., 0601 for Region 6, Deschutes NF
- # 4 Fire Location: Location the individual is working
- # 5 State: Enter State code i.e. OR
- # 6 Firefighter Classification: Check AD class AND incident job title, i.e., AD-C FFT2
- # 7 Rate: Ensure AD rate is consistent with title as outlined in the Pay Plan for Emergency Workers.

NOTE-Exception positions require a job description with each OF-288.

- #12. Time Officer's Signature: Completed and legible. **NOTE:** OF-288 with multiple fire assignments- a fire time officer signature is required on each column OF-288.
- The column totals and mathematical computations do not need to be audited.

Block 21. Section D Accounting Classification: Enter Job Code assigned to incident i.e., P4AZL3. Do not need to carry forward the rate, hours and totals unless there is more than one job code being charged.

Block 25. Employee Signature: Completed (If not available for signature annotate)

Block 26. Time Officer Signature: Completed and legible – only one time officer signature is required on each OF-288.

Staple multiple time sheets for the same individual together with the earliest dates on top and same incident numbers. Transmit to ASC-IF with Approving Official memo (Attachment C). Incident units should keep a copy of the Emergency Firefighter Time Report (OF-288) for their records.

Attachment C: Processing Emergency Firefighter Time Reports for Casuals



United States
Department of
Agriculture

Forest
Service

Unit Name

Unit Address

File Code: 6540

Date:

Route To:

Subject: Payment of Casual Hire, Emergency Firefighter Time Reports

To: USDA Forest Service
Albuquerque Service Center, B&F
Incident Finance Branch – Casual Pay (Mail via overnight mail)
101 B Sun Avenue NE
Albuquerque, NM 87109

Enclosed are the forms necessary for processing casual hire payrolls as follows:

Unique Unit "Batch Number" to track this payroll: _____
Example: (ID-BOF-001)

Number of OF-288's Mailed (count 1 for each name): _____

List of Casual Names submitted (attach list preferred for >3 or 4): _____

****Crews must attach Crew Manifest including positions/job title and rate of pay.**

I have verified, attached, or have on file the following (mark the appropriate boxes):

- OF-288's have been audited, certified and attached, including signatures of the casual and the Time Officer.
- Original I-9's are completed and attached or have been previously submitted.
- Original W-4's for Federal withholding are complete and attached, or previously submitted.
- Original State withholding forms are complete, if required, and attached or previously submitted. If Federal W-4 is being used for State exemptions, "the State name" has been written on the W-4 or "Fed and State" has been written on the W-4.
- Incident name or project matches the job code assigned and the job code is established in FFIS for the incident region/unit indicated in Block 3 for each column of the OF-288.
- Transmitted via I-Suite _____(mm/dd/yy).
- Other (explain): _____

**Please list both Incident Team and Incident Unit Contacts, email address and phone numbers.

If you have any questions, please contact:

Incident Contact _____ email _____ phone _____.

Incident Unit Contact _____ email _____ phone _____.

As approving official, I certify the enclosed OF-288's are accurate, appropriate, and legal for payment and meet the provisions of the Pay Plan for Emergency Workers.

PRINTED NAME AND SIGNATURE
Approving Officer /Finance Section Chief

Enclosures



Attachment D: 2011 ASC B&F Incident Finance Contact List

USDA FOREST SERVICE
2011 INCIDENT FINANCE CONTACTS

**USDA-FOREST SERVICE
ASC B&F- INCIDENT FINANCE
101B SUN AVENUE NE
ALBUQUERQUE, NM 87109**

**EMAIL: ASC_IPC@FS.FED.US
FAX: E-FAX (866) 816-9532
FAX: ANALOG (505) 563-7790, 7791, 7792
PHONE: (877) 372-7248 OPTION 1 – REQUEST INCIDENT FINANCE**

Marylea Lockard, Branch Chief for Incident Finance
Ph#:505-563-7411

Patsy Michel, Program Manager for Contracts, EERA, Incident Accruals and Job Codes
Ph #: 505-563-7930

John Getchell, Program Manager for Cooperative Fire Protection Agreements, International Agreements, Casual Pay, and National Response Plan Billings and Payments (FEMA)
Ph#: 505-563-7325

Elizabeth Martin, Operations Manager for EERAs, National Contracts, Incident Job Codes and GSA Short Term Program Rentals
Ph#: 505-563-7937

Vacant, Operations Manager for Aviation and Full Service, Mobile Retardant Contracts and Incident Accruals

Carol Robinson, Operations Manager for Cooperative Fire Protection Agreements and national Response Plan Payments and Billings
Ph# 505-563-7422

Theresa Voss, Operations Manager for Casual Pay
Ph #: 505-563-7336

**2011 EMERGENCY INCIDENT BPA (BLANKET PURCHASE AGREEMENT)
PAYMENT PROCEDURES
(NOT PAID BY GOV'T CREDIT CARD)**

Blanket Purchase Agreements (BPA) utilized to procure suppression resources ordered through the dispatch system when the Vendor does NOT accept Purchasing Card Management System (PCMS) Visa procurement cards for payment. Please note that Blanket Purchase Agreement instruments are being phased out for acquisitioning Call-When-Needed Aircraft. Specific payment direction outlined in the BPA takes precedence over the following general guidance.

INCIDENT UNIT RESPONSIBILITY:

- Submit all original receipting documents (cash register receipts, delivery invoices, etc.) to the ASC-IF. Ensure that proper documentation is included and completed (original signatures, Job Code, region/unit override) for each receipting document as follows:
 - a. Original Commercial Invoice(s) and/or Cash Register Receipt with costs broken down by P-Codes and signature receipting for goods and/or services (signature, title, and date), and
 - b. When order is not placed and tracked through ROSS provide a copy of the Resource Order, when order is placed and tracked through ROSS provide the Resource Order number (Unique Request Number), OR
 - c. Copy of Delivery/Task Order for resources ordered for project (non-emergency) purposes, and
 - d. Other pertinent documentation; i.e., applicable logs, general messages, etc.
 - e. Prepare the BPA Transmittal Sheet

- Overnight Mail to:
 - USDA-Forest Service
 - ASC - Incident Finance
 - 101B Sun Ave NE
 - Albuquerque, NM 87109

- Keep copy of all documentation forwarded for the Incident Unit's records.

- Refer calls from BPA vendors to the ASC at 877-372-7248

Attachment G: How to record Incident accruals and payments (including I-Suite tips)

Miscellaneous I-Suite Tips

1. The ASC-B&F-Incidence Finance (ASC-IF) will have resources available for assistance to incidents during demobs or team transitions, to audit payments and assist in demobs. Additionally some Regions have package review teams; the use of such resources is suggested and orders can be coordinated through the Regional Incident Agency Coordinator (IAC) or Incident Business Advisor (IBA).
2. When transitioning an incident please communicate new contact information for the Finance Section to the ASC-IF at 877-FSASC48 (877-372-7248). The Customer Service Agent will open a case and pass the information along to Incident Finance.
3. Post time in I-Suite **within 72 hours** of the completion of a shift.
4. Enter accurate check-in and release dates (**within 24 hours** of resource demobilization).
5. For **state** resources, confirm that accurate rates are being used, even if they are estimates.
6. Assure that the jurisdictional agency and incident state entered in the incident table is correct.

Job Codes

For Forest Service (FS) "P" codes, utilize a 6 digit job code which includes a four digit firecode (may be alpha or numeric, contain the number zero or one, but will not contain the capital of letters o or i) and a two digit prefix indicating jurisdiction (PX where X is D = BLM, R = Fish and Wildlife, P = Park Service, N = non-federal government agency and a number for Forest Service which represents the region of the incident). i.e., P3ABC3. The Region/Unit is entered in I-Suite in a separate field. Additional FS job code information can be found at http://www.fs.fed.us/fire/ibp/cost_accounting/cost_accounting.html

I-Suite Exports

1. Daily export of accruals/payments are required on all incidents with a Type 1 or 2 IMT. It is highly encouraged that I-Suite is used and daily exports completed on all incidents, including non FS incidents that have Forest Service resources. This export will transmit accruals, I-BPA, and EERA payment data to ASC-IF and casual pay data to the NBC casual payment program. See http://www.fs.fed.us/fire/ibp/incident_payments/I-Suite_export_finance.pdf for instructions on performing the daily export and upload.
2. Accruals and payments that have not yet been finalized when the export takes place will not be included in the export.
3. The process to export is a two step process including both the export of the data utilizing the export function in I-Suite and the uploading of that export file to the data repository accomplished by accessing the I-Suite web site data repository link see <http://isuite.nwcg.gov/>

Casual Hires

1. SSN is required for all casuals or they will reject in the casual pay system and have to be manually corrected causing unnecessary payment delays. I-Suite does not print the SSN on the payment. **The last four characters of the SSN** should be handwritten on the OF-288.
2. Home Unit designator required - (this determines who processes payment - DOI or FS). All FEDERAL hired casuals are considered FEDERAL employees so the Home unit should ALWAYS be a FEDERAL home unit and NOT be a state, county or rural fire department.
3. The "hired at" unit must be in Unit ID format – i.e., ID-BOF and designate the agency that hired the casual.
4. The FEDERAL agency that signs up the casual, processes the payment for them, regardless of the jurisdictional agency responsible for the incident. ADs hired by other than FS, shall have their OF-288s returned to them at demob.
5. Close out travel time for casuals by posting estimated time for return travel. Post mixed crews by exception.
6. Accurately enter "kind" to reflect an overhead position for all casuals (i.e.: FFT1, not HC1)
7. Always send original FS payment documents directly to the ASC-Incident Finance (no need to audit at the Forest first). Use of pink paper is not required.
8. For resources not hired at the incident, do not require copies of the I-9 and W-4 (these stay at the hiring unit, who provides the originals to ASC). Only verify the Casual Hire Form.
9. Cooperators or State entities, **not** hired as Federal Casual Hires, should be classified in TIME as "other" NOT as "AD".

OF-286 Emergency Equipment Use Invoices

1. Enter the last 6 characters of the VIN in the Unique ID for ASC duplicate invoice checking. For crew invoices, use the crew number for National crews and the last 4 digit of agreement number for ODF crews in this field (example: NCC-4A, or 9001=ODG)
2. Partial payments generally should be processed every two weeks. However, longer periods are acceptable if resources will be demobed shortly after this time period, the incident is close to wrapping up, etc. IMTs are asked to use judgment in deviating from this timeframe.
3. Paper (pink paper not required) signed copies are required to be sent to the ASC-IF; (no need to audit at the Forest first). Send all required original documents with the payment.
4. When finalizing payments make sure to print an original. Do not send DRAFT copies.
5. To the extent possible, settle all I-BPA and EERA claims at the incident. Attach copy of the determination and findings.

6. Provide as much information as possible for special/unusual situations on the I-BPA or EERA payment and highlight such notes and/or partial payments.
7. On hand written invoices only include one resource per invoice.
8. **No electronic correction to the original document can be made after export of an I-Suite OF-286.** Please make pen & ink corrections on the original hardcopy invoice. All corrections must be initialed and dated.

If a correction is discovered after the hardcopy OF-286 has been sent to ASC, write "Corrected Invoice" at the top of the hardcopy, the one that is kept in the incident fire records. Make pen and ink correction, initial and date. You will also need to re-sign and date below block # 35. Make a copy for the incident fire records, and send corrected invoice (with original pen & ink changes) to ASC.

Do not use white out as it does not leave an audit trail.

9. The jurisdictional agency responsible for the incident pays for resources used under an I-BPA or EERA, regardless of which FEDERAL agency signs up the equipment.
10. FEDERAL agencies can only pay State contracts that are countersigned by a Federal Contracting Officer.

Cooperators

There are several ways that states can bill each other including state-to-state agreements and Emergency Management Assistance Compacts (EMAC). Payment for state cooperators should be made in accordance with the terms of the current cooperative agreement.

Accrual Information

1. All Federal Incidents with FS expenses, involving Type 1 and II IMTs or wildland fire use teams are required to send daily accrual reports to the ASC-Incident Finance Branch. These accruals shall be sent using the daily export and upload functions of I-Suite. If unable to export and upload data, submit via e-mail to asc_ipc@fs.fed.us or FAX to 866-816-9532.
2. For non-FS federal fires, accruals will include resources that the FS must pay, typically including national contracts for caterers, showers and crews, FS contracted aviation, FS hired Casuals (ADs) and possibly state, county, city and rural resources.
3. If the IMT has transitioned the delegated responsibility back to the incident unit, the delegated incident unit will provide the final accrual summary and detail until there are no longer contracted or cooperator resources working on the incident.
4. In I-Suite, every resource is given a default accrual category based on the incident jurisdiction (where the fire started), agency (who owns the resource), contracting agency (who is ultimately responsible for paying the resource), and kind of resource or the contract checkbox. To assure that costs and accruals are being recorded accurately, the team should verify, for each resource being tracked, that all information is correctly entered into I-Suite.

5. The key to accurate accruals is determining the jurisdictional agency of the incident. For example, on a BLM fire, a BLM paid contract will go into the EXCLUDE category simply based on the jurisdiction. On a FS jurisdictional incident, accruals will apply to the appropriate accrual category unless the contracting agency is entered as another agency. Changing the contracting agency to something other than FS will apply the accrual to the EXCLUDE category.
6. Incident teams are responsible for tracking all costs, regardless of whether they are accrued or not. The accrual matrix below identifies costs that we do accrue from the incident. Some general categories of costs we will not accrue from the incident are as follows:
 - a. Federal wildland fire management agencies including Bureau of Land Management (BLM), Bureau of Indian Affairs (BIA), National Park Service (NPS) and US Fish & Wildlife Service (FWS).
 - b. Agency owned or contracted Aircraft and retardant (accrued through ABS)
 - c. Agency cache supplies and equipment
 - d. Agency employee salaries and travel
 - e. PCMS (accrued by the PCMS cardholder)
 - f. Working Capital Fund equipment costs (fleet, heavy equipment, forklifts etc.)
 - g. All claims
 - h. Military or International resources (Managed by the ASC except upon specific request)
7. Department of Interior aircraft ordered and paid through the Aviation Management Directorate (AMD). Flight time is entered in the Aviation Management System (AMS) for these aircraft. When determining if an aircraft is AMD, the use of this System is the key identifier because the same aircraft can be under contract with AMD and the FS. If the contract being utilized is the FS contract flight time will be tracked on a FS 6500-122 and payment and accruals will be handled in the Aviation Business System (ABS). Get clarification on who has contracted the aircraft from the Air Operations Unit.

Accrual Matrix

The table below reflects only situations that will create accrual categories picked up in the FS accrual. Any resources not meeting the criteria below will generate an accrual category of EXCL and be excluded from the FS Accrual. If you find that a resource is incorrectly accrued you may make changes in the “edit resource” cost tab to adjust the accrual category. As a general rule the contracting agency field is only necessary if the paying agency is different than the jurisdictional agency. Review the I-Suite Cost Quick Reference Card for further information at www.isuite.nwcg.gov

Accrual and Cost Category	Incident Jurisdiction	I-Suite Agency Field or other information	I-Suite Contract Agency	Accrual Category
Emergency Equipment Rental Agreements or other agreements to be paid at the ASC-IF (For EERA’s the using agency pays, regardless of which agency signed the EERA)	FS	Agency=PVT and Contract checkbox is checked (this checkbox on the main check in screen, may need to be checked by the Cost UL, if no 286 is being generated)	Blank or FS	CONT
	Not FS	Same as above	FS (manually enter, for National contract crews, etc paid by FS)	CONT
National Shower & Caterer Contracts (FS pays regardless of jurisdictional agency)	Any	Agency=PVT and Kind=Shower, Caterer	Blank or FS (Manually enter the paying unit if not FS to stop the accrual)	CONT
AD resources	Any	Agency = FS (Should reflect hiring agency)	N/A	AD
State, Local City, County or Rural Government Units	FS	Agency = State Code, CITY,CNTY,RUR	Blank or FS	Same as below
	Not FS	Agency = State code or CITY, CNTY RUR and State not = to incident state	Blank or FS (Enter state if paid directly from state to state. See Cooperators section above)	State Code (ie:CA, MT, WA)
	Not FS	Agency = State Code or CITY, CNTY RUR and state = incident state	FS (Only enter FS if the FS will be paying for the “in state” resource)	Same as above
National Weather Service (NWS)	FS	Agency=NWS	N/A	NOAA
DOI-AMD Aircraft See Accrual Info item 7 above	FS	Agency=AMD	N/A	AMD

Attachment I: Emergency Equipment Invoice Transmittal Sheet



United States
Department of
Agriculture

Forest
Service

Unit Name

Unit Address

File Code: 6540

Date:

Subject: Payment of OF-286(s) Emergency Equipment Use Invoice(s)

To: USDA - Forest Service
Albuquerque Service Center
Incident Finance – EERA (Mail via overnight mail)
101B Sun Avenue NE
Albuquerque, NM 87109

Enclosed are the forms necessary for processing EERA payments as follows:

- Optional unique Unit/Incident “Batch Number” to track this package (e.g.: *ID-BOF-001*):

- Number of OF-286s Mailed: _____
- List of OF-286 invoice numbers (*or attach list*):

I have verified, attached, or have on file the following (*mark the appropriate boxes*):

DOCUMENTS FORWARDED TO ASC-IF:

- Original OF-286(s) with original signatures of the Vendor and Receiving Official (*does not need to be on pink paper*).
- Copy of SF-1449(s) I-Blanket Purchase Agreement (I-BPA) or OF-294(s) Emergency Equipment Rental Agreement (EERA) with correct rates of pay referenced on the OF-286 (*Only required once per incident*)
- Copy of Resource Order--*Resources processed outside of ROSS only. Otherwise all invoices should include the request number only.*

DOCUMENTS REMAIN IN INCIDENT FINANCE FILE:

Follow direction in Interagency Incident Business Management Handbook Chapter 40; Section 46 Exhibit 05.

Please contact _____, at phone number _____ with any questions and/or concerns through (DD/MM/YY) _____. Otherwise, please contact the Regional Incident Administrative Coordinator for Forest Service Region No. _____. As Reviewing Official, I certify the accuracy, appropriateness and legality for payment of the enclosed OF-286(s).

Name: _____ Title: _____



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