

No.	A	STANDARD PROCEDURES & DATES			QUARTERLY/YEAR-END PROCEDURES & DATES		
		B	C	D	E	F	G
	DESCRIPTION	INCIDENT TEAM (See Footnote)	DELEGATED INCIDENT UNIT	PAYING UNIT/CENTER	INCIDENT TEAM (See Footnote)	DELEGATED INCIDENT UNIT	PAYING UNIT/CENTER
1	<p>BASIC RULE FOR IDENTIFYING AND SENDING COST INFORMATION AND PAYMENT INFORMATION</p> <p>SPECIFIC INFORMATION IS SHOWN BELOW WITH EACH COST DESCRIPTION</p>	<p>Submit daily cost estimate to delegated incident unit for RC accrual.</p> <p>Send original payment documentation to incident unit.</p>	<p>Per instructions in the accompanying guide, establish RC, line 00X and update daily based on incident estimates.</p> <p>Verify FFIS Accrual amount = ICARS Total</p> <p>Send original payment documentation to payment unit/center via overnight mail.</p>	<p>Reference RC for all payments.</p> <p>If no RC exists make payment with no reference.</p>	<p>By COB 12/28, 3/28, 6/27 & 9/27</p> <p>Provide estimate for the remaining days in the month to the delegated incident unit.</p>	<p>By COB 12/29, 3/29, 6/28 & 9/28</p> <p>Update RC with estimate for remaining days of the quarter or year.</p> <p>Material differences between quarterly estimate and daily estimates should be adjusted if possible.</p>	<p>Complete as many payments as possible through payment cutoff dates (TBD), referencing the RC created by the delegated incident unit.</p> <p>If no RC exists make payment with no reference.</p>
2	<p>NON FOREST SERVICE FEDERAL FIRES</p> <p>FS paid resources utilized on other federal fires: includes showers, caterers, FS contracted aviation, crews, engines, FS hired ADs, and state resources not from incident state (including out-of-state county, city and rural departments).</p>	<p>Fax daily summary of FS paid resources to Ogden Incident Payment Center 801-625-5678</p>	<p>Incident Unit -no action.</p> <p>Ogden Incident Payment Center will create RC.</p>	<p>Follow basic rule</p>	<p>Follow basic rule</p>	<p>Follow basic rule</p>	<p>Follow basic rule</p>

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3	NATIONAL CONTRACTS Caterers, showers, commissary, crews, engines, etc., not including aircraft.	Follow Basic Rule Deliver CO copy of order/invoice to the Boise NF (engine info to NIFC).	Follow Basic Rule using RC line 001.	Follow Basic Rule	Follow Basic Rule	Follow Basic Rule	Follow Basic Rule
4	STATE/LOCAL GOVT. COSTS REIMBURSABLE COSTS INCURRED BY THE STATES (INCLUDING STATE AGENTS AND CONTRACTORS) UNDER COOP FIRE PROTECTION AGREEMENTS. ALSO INCLUDES ASSOCIATED STATE/LOCAL AIRCRAFT AND RETARDANT, AND NATIONAL GUARD WHERE PAID BY THE FOREST SERVICE.	Follow Basic Rule.	Follow Basic Rule using RC line 005 for the incident state and 006 for out-of-state resources.	Follow Basic Rule	Follow Basic Rule.	Follow basic rule	Follow Basic Rule.
5	HELICOPTERS (LOCAL AND NATIONAL) Exclude OAS Services	Follow Basic Rule Submit all FS- 6500-122's from COR to the Boise NF or the local paying unit daily.	Follow Basic Rule using RC line 002.	Follow Basic Rule	Follow Basic Rule	Follow basic rule	Follow Basic Rule.

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6	<p>FIXED WING AIRCRAFT</p> <p>Includes all National and Local contracts</p> <p>Excludes OAS</p>	<p>Fixed wing base will transmit copy of FS-6500-122 or a cost summary to the incident team and the Ogden, UT. Incident Payment Center daily. Incident team will use 6500-122 to track costs only.</p>	<p>Incident Unit -no action.</p> <p>Ogden Incident Payment Center will create RC additions to line 003.</p>	<p>Follow basic rule</p>	<p>By COB 12/28, 3/28, 6/27 & 9/27</p> <p>Fixed wing base will provide estimate for the remaining days in the month to the delegated incident unit and the Ogden, UT Incident Payment Center.</p>		<p>By COB 12/29, 3/29, 6/28 & 9/28</p> <p>Update RC with estimate for remaining days of the quarter or year.</p> <p>Follow Basic Rule for payments.</p>
7	<p>EMERGENCY EQUIPMENT USE INVOICES – OF-286’s and Emergency Facilities and Land Use Agreements invoices.</p>	<p>Follow Basic Rule</p>	<p>Follow Basic Rule using RC line 001. Mail originals to designated EERA Pay Center daily.</p>	<p>Follow Basic Rule.</p>	<p>Follow Basic Rule</p>	<p>Follow basic rule</p>	<p>Follow Basic Rule</p>

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8	RETARDANT	<p>Bulk retardant: Tanker base provide purchase orders (PO) to paying unit daily.</p> <p>Full service retardant: Tanker base provide invoice to the Ogden, UT Incident Payment Center daily.</p>	<p>Incident Unit -no action.</p> <p>Ogden Incident Payment Center will create RC, line 007 for full service retardant.</p>	Follow basic rule	<p>Follow basic rule cutoff dates.</p> <p>Bulk: Tanker Base provides estimate to the paying unit of any expected purchases for remainder of period.</p> <p>Full Service: Tanker Base provides estimate to the Ogden Incident Payment Center of any expected purchases for remainder of period.</p>	No action	<p>By COB 12/29, 3/29, 6/28 & 9/28</p> <p>Create SV/DE for the accrual for bulk retardant.</p> <p>Add to RC, line 007 for estimate from the Tanker Base and all retardant invoices not paid.</p>
9	<p>EMERGENCY FIREFIGHTER TIME REPORT OF-288's</p> <p>Forest Service Payments for Casual Firefighters (AD's)</p> <p>***Do not include casuals hired and paid by other agencies, like BIA crews, which are paid by DOI.</p>	<p>Follow basic rule.</p> <p>Transmit pay documents to incident unit or crew boss (crews only) upon release or partial payment.</p>	<p>Follow basic rule using line 004.</p> <p>Verify & overnight express mail pay documents, within 2 days of receipt, to EFF Pay Center for local hires and hiring unit for non-local hires.</p>	<p>Forest Service EFF Payment Center processes payment within 7 days of receipt and draws down RC accordingly.</p>	<p>Follow basic rule</p> <p>Flag payment documents transmitted after cutoff.</p>	<p>Follow basic rule</p>	<p>Follow basic rule.</p> <p>By COB 9/28</p> <p>Reduce RC to \$0 and record balance (including estimated costs through 9/30) on an SV/DE.</p> <p>Do not pay any OF-288s flagged by incidents until next accounting month is open.</p>

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10	GOVERNMENT EMPLOYEE PERSONNEL TIME – OF-288's	Close out following regular pay period procedures.	Transmit OF-288s to paying Forest	Process time according to policy	By 9/25 Close out PP18 and transmit information to unit	By 9/26 Transmit info to paying Forest	Follow established payroll procedures
11	CENTRALLY BILLED ACCOUNTS - CBAs and GTR payments to Travel Management Centers.	No action	No action	Follow payment procedures	No action	By COB 12/28, 3/28, 6/27 & 9/27 Forward estimates to paying unit/center if needed	By COB 12/29, 3/29, 6/28 & 9/28 Contact Travel Management Center for estimate and create an SV/DE. Establish SV/DE for anything not passed from the feeder or rejected in FFIS. No accruals needed for telephone and utilities.

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12	TRAVEL VOUCHERS	No action	No action	Personnel in travel status should be advised to submit travel vouchers at least bi-weekly.	No action	By COB 12/28, 3/28, 6/27 & 9/27 Forward estimates to paying unit/center if needed	By COB 12/29, 3/29, 6/28 & 9/28 For 9/28 only, refer to rule in Annual Closing Procedures. Otherwise follow the basic rule. Hiring Unit obligates unprocessed travel is obligated on a self-reversing SV/DE document. Contact delegated incident unit if more detail needed
13	PCMS - (Fire only)	Follow PCMS procedures	Follow PCMS procedures	Follow PCMS procedures	Follow PCMS procedures	Follow PCMS procedures	Follow rule in Annual Closing Procedures
14	BAER TEAMS	Use procedures described for specific items	Use procedures described for specific items	Use procedures described for specific items	Use procedures described for specific items	Use procedures described for specific items	Use procedures described for specific items

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15	REIMBURSABLE FIRES AND COST SHARE FIRES	No action	No action	If the incident is complete and all documentation received, move charges from fire job code (P code) to a reimbursable fire code (R code) and create and send bill.	No action	No action	Move charges from fire job code (P code) to a reimbursable fire code (R code) and create bill and send prior to annual close.
16	CONTRACTOR CLAIMS ADJUDICATED BY A CONTRACTING OFFICER	No action	No action	Establish appropriate RC line for any unpaid contractor claims where the CO has made a determination.	No action	No action	No action
17	WCF EQUIPMENT USE	No action	No action	Follow normal procedures for recording use in EMIS.	No action	No action	Enter SV/DE for estimated equipment use charges from last day to enter EMIS transactions thru period end.
18	CACHE REPLACEMENT, REFURBISHMENT, AND TRANSPORTATION	No action	No action	Obligate any payments not processed in FFIS within 72 hours.	No action	No action	By COB 12/29, 3/29, 6/28 & 9/28 Cache to obligate actual orders on SV/DE document.

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19	OFFICE OF AIRCRAFT SERVICES (OAS), DEPARTMENT OF INTERIOR BILLED VIA IPAC	<p>Follow basic rule.</p> <p>For helicopters, submit OAS-23 copies to as directed in contract and to incident team. Incident team forwards copies to delegated incident unit.</p> <p>For Tankers Only: Submit OAS-23 copies to Ogden, UT. Incident Payment Center.</p>	<p>Follow basic rule</p> <p>Delegated Incident Unit will create RC for helicopters.</p> <p>Ogden Incident Payment Center will create RC for tankers.</p>	No action	Follow basic rule	<p>Follow basic rule</p> <p>Coordinate with OAS or NFC at period end on the correct RC to record.</p>	No action
20	REGULAR MILITARY	Submit non-reimbursable purchases to the delegated incident unit upon release of battalions.	Submit non-reimbursable purchases to NIFC as received	NIFC will create an RC for reimbursable costs and referenced RC on subsequent payments.	By COB 12/27, 3/27, 6/26 & 9/26 Submit non-reimbursable purchases to the Incident Forest.	By COB 12/28, 3/28, 6/27 & 9/27 Submit non-reimbursable purchases to NIFC.	By COB 12/29, 3/29, 6/28 & 9/28 NIFC creates RC for reimbursable costs. The RC must be referenced on the subsequent payment

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21	INTERNATIONAL PERSONNEL	Submit non-reimbursable purchases to the delegated incident unit upon release of personnel.	Submit non-reimbursable purchases to NIFC as received.	NIFC will create an RC for the reimbursable costs less non-reimbursable purchases. Reference RC on payment.	By COB 12/27, 3/27, 6/26 & 9/26 Submit non-reimbursable purchases to date to Incident Forest.	By COB 12/28, 3/28, 6/27 & 9/27 Submit non-reimbursable purchases from Incident to NIFC.	By COB 12/29, 3/29, 6/28 & 9/28 NIFC to establish RC and pay total costs minus the non-reimbursable purchases.
22	OTHER FEDERAL AGENCIES WHERE THE FS WILL BE CROSS BILLED Vendor Codes: OAS=14010002FO A National Weather Service=13140001FO A	Follow basic rule But distinguish cost information by agency.	Follow basic rule using the vendor code and separate RC line 001 for each incident and each vendor.	NFC will reference RC when recording disbursement.	Follow basic rule	Follow basic rule. RC may also be based on confirmation with federal trading partner.	NFC will reference RC when recording disbursement.

FOOTNOTES: Estimate means estimate for accruals. Supporting documentation to back up RCs may include daily costs as assessed by the Contracting Officer’s Representative.

An Incident Team can be defined as the incident team, Area Command, NIFC, Dispatch, Air Bases, Staging Areas, Aerial Fire Depots, Forest HQ, Region HQ, etc.

Regions using other payment options are responsible to issue Regional direction supplementing this matrix, however, the reporting dates must remain the same.

If your incident starts after the cutoff dates listed in the matrix, you will still need to provide accrual information, as soon as possible. Generally, using common sense, follow the same procedures listed in the Matrix. Where the matrix calls for an estimate for the remainder of the year, you would provide an estimate, as soon as feasible, from the incident start date to 9/30.

ACCRUALS NOT CAPTURED IN FFIS BEFORE SEPTEMBER 30TH SHOULD BE REPORTED TO THE REGIONAL BUDGET OFFICER AS SOON AS POSSIBLE AFTER SEPTEMBER 30TH.

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