

No.	A DESCRIPTION	STANDARD PROCEDURES & DATES			QUARTERLY/YEAR-END PROCEDURES & DATES		
		B INCIDENT TEAM (See Footnote)	C DELEGATED INCIDENT UNIT	D PAYING UNIT/CENTER	E INCIDENT TEAM (See Footnote)	F DELEGATED INCIDENT UNIT	G PAYING UNIT/CENTER
1	<p><b>BASIC RULE FOR IDENTIFYING AND SENDING COST INFORMATION AND PAYMENT INFORMATION</b></p> <p><b>SPECIFIC INFORMATION IS SHOWN BELOW WITH EACH COST DESCRIPTION</b></p>	<p>Submit <b>daily cost estimate</b> to delegated incident unit for RC accrual.</p> <p>Send original <b>payment documentation</b> to incident unit via overnight mail.</p>	<p>Per instructions in the accompanying guide, establish RC, line 00X and update <b>daily</b> based on incident estimates.</p> <p><b>Verify FFIS Accrual amount = ICARS Total</b></p> <p>Send original <b>payment documentation</b> to payment unit/center via overnight mail.</p>	<p>Reference unit RC with all payments.</p> <p>If no RC exists make payment with no reference.</p>	<p><b>By COB 12/27, 3/27, 6/27 &amp; 9/23</b></p> <p>Provide estimate for the remaining days in the month to the delegated incident unit.</p> <p>Stop submission of daily estimates until next month.</p>	<p><b>By COB 12/28, 3/28, 6/28 &amp; 9/24</b></p> <p>Update RC with estimate for remaining days of the quarter or year.</p>	<p>Complete as many payments as possible through payment cutoff dates (TBD), referencing the RC created by the delegated unit.</p> <p>If no RC exists make payment with no reference.</p>
2	<p><b>NATIONAL CONTRACTS</b> Caterers, showers, commissary, crews, engines, etc., <b>not including aircraft.</b></p>	<p>Follow Basic Rule</p> <p>Deliver CO copy of order/invoice to the Boise NF (<b>engine info to NIFC</b>).</p>	<p>Follow Basic Rule using RC line 001.</p>	<p>Follow Basic Rule</p>	<p>Follow Basic Rule</p>	<p>Follow Basic Rule</p>	<p>Follow Basic Rule</p>

No.	A DESCRIPTION	STANDARD PROCEDURES & DATES			QUARTERLY/YEAR-END PROCEDURES & DATES		
		B INCIDENT TEAM (See Footnote)	C DELEGATED INCIDENT UNIT	D PAYING UNIT/CENTER	E INCIDENT TEAM (See Footnote)	F DELEGATED INCIDENT UNIT	G PAYING UNIT/CENTER
3	<p><b>STATE/LOCAL GOVT. COSTS</b></p> <p>REIMBURSABLE COSTS INCURRED BY THE STATES (INCLUDING STATE AGENTS AND CONTRACTORS) UNDER COOP FIRE PROTECTION AGREEMENTS. ALSO INCLUDES NATIONAL GUARD WHERE PAID BY THE FOREST SERVICE.</p>	Follow Basic Rule.	Follow Basic Rule using RC line 005 for the incident state and 006 for out-of-state resources.	<p>Paying Unit to reference RC.</p> <p>Create RC for state resources on out- of-state non FS fires.</p> <p>Create an RC for the period of 10/1 thru the matrix release date for state costs for incidents that were not yet creating RCs.</p>	Follow Basic Rule.	Follow basic rule	Follow Basic Rule.
4	<p><b>HELICOPTERS (LOCAL AND NATIONAL)</b></p> <p>Exclude OAS Services</p>	<p>Follow Basic Rule</p> <p>Submit all FS- 6500-122's from COR to the Boise NF daily.</p>	Follow Basic Rule using RC line 002.	Follow Basic Rule	Follow Basic Rule	Follow basic rule	Follow Basic Rule.
5	<p><b>FIXED WING AIRCRAFT</b></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 daily. Incident team will send to the incident unit daily.</p> <p>Fixed wing base submit FS-6500-122 to NIFC or paying unit.</p>	Follow Basic Rule using RC line 003.	Follow Basic Rule.	Follow Basic Rule	Follow basic rule	Follow Basic Rule.

See additional instructions in the Guide for Recording Incident Accruals and Payments.

No.	A DESCRIPTION	STANDARD PROCEDURES & DATES			QUARTERLY/YEAR-END PROCEDURES & DATES		
		B INCIDENT TEAM (See Footnote)	C DELEGATED INCIDENT UNIT	D PAYING UNIT/CENTER	E INCIDENT TEAM (See Footnote)	F DELEGATED INCIDENT UNIT	G PAYING UNIT/CENTER
6	<b>EMERGENCY EQUIPMENT USE INVOICES – OF-286’s</b>	Follow Basic Rule  Mail originals to designated EERA Pay Center daily.	Follow Basic Rule using RC line 001.	Follow Basic Rule.	Follow Basic Rule	Follow basic rule	Follow Basic Rule
7	<b>RETARDANT</b>	Tanker base provide purchase orders (PO) to paying unit daily.	No action	Process POs daily or create RC and Pay referencing RC.	<b>Follow basic rule cutoff dates.</b> Provide estimate to the paying unit of any expected purchases for remainder of period.	No action	<b>By COB 12/28, 3/28, 6/28 &amp; 9/24</b> Establish RC for estimate from the Tanker Base and all retardant invoices not paid.
8	<b>EMERGENCY FIREFIGHTER TIME REPORT</b> OF-288’s  Forest Service Payments for Casual Firefighters (AD’s)  <b>***Do not include casuals hired and paid by other agencies, like BIA crews, which are paid by DOI.</b>	Follow basic rule.  Transmit pay documents to incident unit or crew boss (crews only) upon release or partial payment.	Follow basic rule using line 004.  Manually draw down the RC based on EFF Pay reports by job code on the FFIS web site.  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.	Forest Service EFF Payment Center processes payment within 7 days of receipt.	Follow basic rule  <b>Flag payment documents transmitted after cutoff.</b>	Follow basic rule, <b>except:</b>  <b>By COB 9/24, reduce RC to \$0 and record balance (including estimated costs through 9/30) on an SV/DE.</b>	Follow basic rule.  <b>Do not pay any OF-288s flagged by incidents until next accounting month is open.</b>
9	<b>GOVERNMENT EMPLOYEE PERSONNEL TIME –</b> OF-288’s	Close out following regular pay period procedures.	Transmit OF-288s to paying Forest	Process time according to policy	<b>By 9/22</b> Close out PP19 and transmit information to unit	<b>By 9/23</b> Transmit info to paying Forest	Follow established payroll procedures

No.	A DESCRIPTION	STANDARD PROCEDURES & DATES			QUARTERLY/YEAR-END PROCEDURES & DATES		
		B INCIDENT TEAM (See Footnote)	C DELEGATED INCIDENT UNIT	D PAYING UNIT/CENTER	E INCIDENT TEAM (See Footnote)	F DELEGATED INCIDENT UNIT	G PAYING UNIT/CENTER
10	<b>ALL OTHER MISCELLANEOUS COSTS – PAID LOCALLY.</b> Cell Phones, long distance, utilities, facility and land rental, etc.	Follow basic rule	Follow basic rule using line 007		Follow basic rule	Follow basic rule	
11	<b>CENTRALLY BILLED ACCOUNTS - CBAs and GTR</b> payments to Travel Management Centers.	No action	No action	Follow payment procedures	No action	No action	<b>By COB 9/24</b> Contact Travel Management Center for estimate and create an SV.  Establish SV for anything not passed from the feeder or rejected in FFIS
12	<b>TRAVEL VOUCHERS</b>	No action	No action	Personnel in travel status should be advised to submit travel vouchers at least bi-weekly.	No action	<b>By COB 9/23</b> Provide information as requested from Paying Forest/Unit	<b>By COB 9/24</b> Refer to rule in Annual Closing Procedures  Unprocessed Travel is obligated by the hiring unit on a self-reversing SV doc.  Contact incident forest if more detail needed
13	<b>PCMS - (Fire only)</b>	Follow PCMS procedures	Follow PCMS procedures	Follow PCMS procedures	Follow PCMS procedures	Follow PCMS procedures	Follow rule in Annual Closing Procedures
14	<b>DOI, NATIONAL PARK SERVICE PAYMENT TEAMS</b>		Coordinate with NIFC AO on obligation procedures.		.	Coordinate with NIFC AO on obligation procedures.	

See additional instructions in the Guide for Recording Incident Accruals and Payments.

No.	A	STANDARD PROCEDURES & DATES			QUARTERLY/YEAR-END PROCEDURES & DATES		
	DESCRIPTION	B INCIDENT TEAM (See Footnote)	C DELEGATED INCIDENT UNIT	D PAYING UNIT/CENTER	E INCIDENT TEAM (See Footnote)	F DELEGATED INCIDENT UNIT	G PAYING UNIT/CENTER
15	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
16	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	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 bill and send.
17	CONTRACTOR CLAIMS ADJUDICATED BY A CONTRACTING OFFICER	No action	No action	Establish RC for any unpaid contractor claims where the CO has made a determination.	No action	No action	No action
18	WCF VEHICLE USE	No action	No action	Follow normal procedures for recording vehicle use in EMIS.	No action	No action	Enter SV for estimated equipment use charges from last day to enter EMIS transactions thru period end.
19	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 12/28, 3/28, 6/28 & 9/24 Cache to obligate actual orders on SV document.

No.	A DESCRIPTION	STANDARD PROCEDURES & DATES			QUARTERLY/YEAR-END PROCEDURES & DATES		
		B INCIDENT TEAM (See Footnote)	C DELEGATED INCIDENT UNIT	D PAYING UNIT/CENTER	E INCIDENT TEAM (See Footnote)	F DELEGATED INCIDENT UNIT	G PAYING UNIT/CENTER
20	<b>OFFICE OF AIRCRAFT SERVICES (OAS), DEPARTMENT OF INTERIOR</b>	Follow basic rule.  Submit OAS-23 copies to paying unit as directed in the contract.	Follow basic rule Create RC using vendor 14010002FO and line 001	Reference RC on subsequent payments	Follow basic rule	Follow basic rule	Coordinate with OAS at period end on the correct obligation to record.
21	<b>REGULAR MILITARY</b>	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.	<b>By COB 12/26, 3/26, 6/26 &amp; 9/22</b> Submit non-reimbursable purchases to the Incident Forest.	<b>By COB 12/27, 3/27, 6/27 &amp; 9/23</b>  Submit non-reimbursable purchases to NIFC.	<b>By COB 12/28, 3/28, 6/28 &amp; 9/24</b> NIFC creates RC for reimbursable costs. The RC must be referenced on the subsequent payment
22	<b>INTERNATIONAL PERSONNEL</b>	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.	<b>By COB 12/26, 3/26, 6/26 &amp; 9/22</b> Submit non-reimbursable purchases to date to Incident Forest.	<b>By COB 12/27, 3/27, 6/27 &amp; 9/23</b>  Submit non-reimbursable purchases from Incident to NIFC.	<b>By COB 12/28, 3/28, 6/28 &amp; 9/24</b>  NIFC to establish RC and pay total costs minus the non-reimbursable purchases.
23	<b>OTHER FEDERAL AGENCIES WHERE THE FS WILL BE CROSS BILLED</b>  <b>Vendor Codes:</b> <b>OAS=14010002FO A</b> <b>NPS=14070001FO A</b> <b>National Weather Service=13140001FO A</b>	Follow basic rule by actual agency.	Follow basic rule using the actual Agency Vendor Code and line 001 for the RC.	NFC will Reference RC when making payment.	Follow basic rule	Follow basic rule	Payment lead to reconcile RC's on books, for Vendor with Federal partner.

**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.

The SV document is only to be used for recording feeder system goods or services that have not been previously recorded prior to year-end.

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 30<sup>TH</sup> SHOULD BE REPORTED TO THE REGIONAL BUDGET OFFICER AS SOON AS POSSIBLE AFTER SEPTEMBER 30<sup>TH</sup>.**