

USDA FOREST SERVICE

GUIDE FOR RECORDING INCIDENT ACCRUALS AND PAYMENTS

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INTRODUCTION

The Office of Management and Budget and the USDA Office of Inspector General have raised issues in recent years with the reliability with which the Forest Service reports its obligations and amounts due to vendors, particularly with respect to fire obligations and costs. Despite two clean financial audit opinions in FYs 2002 and 2003, we will continue to be closely scrutinized and held to the highest standard with respect to our ability to promptly and accurately document and record obligations and liabilities.

The FY 2003 Financial Statement audit findings showed that the implementation of our accrual methodology needed strengthening, as evidenced by a year-end adjustment to increase our accruals by approximately \$41.9 million due to the fact that our liabilities were understated. To better reflect our liabilities in FY 2004, delegated incident units must ensure that properly documented incident accruals (RC documents) are entered into FFIS within 72 hours of the beginning of an incident and updated daily when new activity occurs. The RC will be increased to account for delivered and unpaid goods and services (including quarterly accruals) and will be decreased by payments that reference the RC.

After reviewing accrual information from FY 2003, we also observed internally that as late as February of 2004, many incident accruals had not been reduced to reflect payments made or to better estimates of remaining balance. Monitoring incident accruals is a key activity to ensure agency liabilities are better reflected. Delegated incident units should implement regular, quarterly and fiscal year-end procedures to ensure accruals are accurately stated. Page 12 provides guidance on monitoring and taking corrective action to ensure the accuracy of accrual balances.

As part of this monitoring procedure, it is of extreme importance to ensure that final payments are marked as **final** on the line of the FFIS payment document (PV). This is so the remaining amount of the unliquidated accrual will be fully liquidated and our balances for obligations and accounts payable are not overstated. However, do not mark a payment as final unless it is absolutely certain that this is the case. If you determine after the fact that a final payment was not marked final, process a \$0 PV referencing the unliquidated RC line and mark it as final.

Specific responsibilities are discussed below.

INCIDENT ACCRUALS DEFINITION

This guide directs delegated incident units to record a delivered order in the form of an FFIS receiver document (RC) as the initial recognition of an incident financial transaction. This is because incident related costs cannot always be predicted or documented with enough certainty to create a commitment or obligation in advance of the receipt of goods or services. Although we may enter into contracts with various vendors in advance of an incident, the pricing of these contracts is often based on a per unit of goods and services delivered, or a nominal baseline cost, and does not document an agreement of the total cost of goods and services. The primary support for entering an RC document into FFIS will be the daily cost reports from the Incident Cost Accounting & Reporting System (ICARS).

The monetary amount of **invoiced and delivered** goods and services will be entered into FFIS with an RC document (transaction type 01) within 72 hours of the beginning of an incident. The RC document will be updated daily as detailed by the procedures in this guide.

However, if any incident transaction is such that the total amount can be accurately recorded in advance, and the estimated amount is \$100,000 or more, then units should record FFIS requisition (RQ) and obligation (MO) documents prior to entering an RC. The MO document should reference the RQ, and the RC should reference the MO so that these documents liquidate themselves as amounts are obligated and goods and services are received. Similarly, the FFIS payment documents should reference the RC in order to draw down the accounts payable amount in our financial records. Final payments should also be marked as final on the payment line so that the RC will be reduced to zero.

This guide also directs the delegated incident unit to be responsible for recording accruals at the **end of each quarter and fiscal year**, in conformance with the requirements of CFO Bulletin 2004-006, Forest Service Methodology for Accruing Liabilities for Incidents, Grants, Agreements, Contracts, Purchase Orders, and Straight Payments. An accrual is defined as the amount of the Forest Service's legal liability for work performed by a vendor, including federal, state, and local entities, but not yet paid for, whether invoiced or not . The Forest Service must accurately record these accruals, often called delivered orders or accounts payable, for the Forest Service's financial statements to be correctly stated and to be in compliance with Federal Government accounting standards.

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To comply with CFO Bulletin 2004-006, delegated incident units must record an accrual at the end of the quarter and at fiscal year end to account for **goods and services delivered but not paid for, whether an invoice has been received or not, if the value of the goods and services is \$25,000 or more**. These accruals will be entered into FFIS no later than three business days prior to the end of each quarter or fiscal year. Incident teams will be responsible for providing the delegated incident unit with estimated costs at the end of the quarter and fiscal year (see the cut off dates documented in the accompanying Incident Accrual and Payment Matrix) so that the accrual can be entered into FFIS within the necessary time frame. Record accruals in one of three ways:

1. Increase an existing RC document, or create a new RC for a brand new incident, based on estimates by the incident team or through direct contact with the vendor to reflect the value of goods and services which will be delivered to the incident between the cut off date and the end of the quarter or fiscal year.
2. Enter a self reversing SV document (transaction type DE) for those transactions that are typically not obligated or otherwise recorded prior to payment, if the goods or services are delivered prior to the end of the quarter or fiscal year, but the payment will not be made prior to the end of the quarter or fiscal year.
3. Enter a self reversing SV document (transaction type DE) for transactions which are obligated and/or paid for through a feeder system (such as the NFC Travel system or our PONTIUS system) to reflect the value of goods and services which will be delivered to the incident between the cut off date and the end of the quarter or fiscal year. Telephone and utility payments are excluded from this requirement, since those accruals are entered by the Washington Office.

Read the following guidance and the associated matrix carefully, since there are many changes from last year's direction.

BASIC ROLES AND RESPONSIBILITIES

Delegated Incident Unit

The delegated incident unit will have primary responsibility for the accuracy and ongoing maintenance of accruals. The incident unit will take the following action to record accruals for incident costs as discussed in the sections below according to the type of fire:

- ? See sections A1 and A2 if a Type I or Type II incident team is assigned to the incident.
- ? See section B for ABCD incidents.

If a type I or II incident is downgraded to an ABCD incident, the delegated incident unit will continue to record and accrue costs according to the guidance in sections A1 and A2 until the incident is completed.

The delegated incident unit will be responsible for providing oversight with regard to the accurate and timely recording of incident costs in ICARS by the Incident Team, or taking this function on directly for those periods in which no incident team is assigned to the incident. The delegated incident unit will be responsible for properly transitioning the duty of recording incident costs with the finance section chief and cost unit leader of the incident team during any transition periods to ensure all costs are accounted for.

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Delegated Incident Unit (cont.)

A. Set Up an FFIS Receiver (RC) Document as Soon as Cost Information is received for an Incident.

1. Accruals with Other Federal Agencies Which Will Bill the Forest Service through IPAC

The delegated incident unit should create one FFIS receiver document (RC) per incident and per federal agency to account for each federal agency that will bill the Forest Service through IPAC. An example is an accrual incurred from the Department of Interior, Office of Aircraft Services (OAS) for local use helicopters. Update the amount of the RC line 001 on a daily basis based on the ICARS obligations report to reflect the total accruals reported from the incident team. Specialized RC header and line requirements are shown below, using OAS helicopters and aircraft as an example.

Create a separate RC document and use line 001 to record all other goods or services from other federal agencies which will be billed through IPAC, such as weather reporting services from NOAA/National Weather Service.

Unlike last year, the Ogden Incident Payment Center will be responsible for creating RCs or RC lines for OAS tanker costs based on data submitted directly to Ogden by the tanker base managers. The Ogden Incident Payment Center will use line 002 to record these costs.

REQUIREMENTS FOR RC HEADER	
RC HEADER FIELD	CONTENT
Transaction Code	RC
Document ID	6 position prestructured job code + 2 digit fiscal year code + agency identification e.g., P6000104OAS
Vendor Code	Federal agency vendor code, e.g., 14010002FO A for OAS
Received By	Name of Incident

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Delegated Incident Unit, Section A.1. (cont.)

RC LINE FIELD	CONTENT
Line Number	Use according to chart below
Transaction Type	01
Budget Org	Organization used in the PJOB record
BOC/SUB	Use according to chart below
Job Number	PJOB code
Desc	Incident Cost Category

RC Line Number	Incident Cost Category	Budget Object Code
001	Helicopters from the Office of Aircraft Services (OAS) and all Other Costs Incurred from Other Federal Vendors	2510 – other Federal services 2541 -Helicopters
002	Fixed Wing from OAS. This line is the responsibility of the Ogden Incident Payment Center to enter ONLY	2541

For purposes of entering quarterly accruals for **delivered and billed or unbilled goods and services** from other Federal agencies valued at \$25,000 or more, the delegated incident unit shall be responsible for ensuring that the incident team sends a documented estimate of goods and services for the remainder of the quarter prior to the cut off date established in the accompanying matrix. Alternatively, the incident unit may contact the Federal agency vendor and directly obtain and document the value of any unbilled goods and services. Adjust the RC accordingly.

The Ogden Incident Payment Center will be responsible for the quarterly and year-end accruals relating to OAS air tanker costs.

All supporting documentation used to create the accrual amount should be kept on file for audit purposes.

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Incident Unit (cont.)

A.2. All Other Accruals.

The delegated incident unit should also create one FFIS receiver document (RC) for each incident to account for the receipt of goods or services from contracts, ADs, and state resources. Create one line for each of the cost categories indicated on the next page. Update the amount of the RC line on a daily basis based on the ICARS obligations report to reflect accruals reported from the incident team. **You no longer will be required to decrease line 4 for payments made by the Ogden Incident Payment Center** since the Payment Center will be responsible for this.

For FY 2004, the Ogden Incident Payment Center will account for fixed wing aircraft and ‘full service’ retardant contract costs that are incurred on Type I and Type II fires. The Ogden Incident Payment Center will obtain cost documentation from air base managers for timely recording of accruals. (Section B further explains these instructions).

Specialized RC header and line requirements are shown below.

REQUIREMENTS FOR RC HEADER	
RC HEADER FIELD	CONTENT
Transaction Code	RC
Document ID	6 position prestructured job code + 2 digit fiscal year code (e.g., P6000104)
Vendor Code	FS FIREOBL (be sure to use a space after the FS letters)
Received By	Name of Incident

REQUIREMENTS FOR RC LINE	
RC LINE FIELD	CONTENT
Line Number	Use according to chart below
Transaction Type	01
Budget Org	Organization used in the PJOB record
BOC/SUB	Budget object code for the RC line number and obligation type, as shown in the chart below
Job Number	PJOB code
Desc	Incident Cost Category from chart below

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Incident Unit, section A.2. (cont.)

For contracts, casual hires (ADs), and state and local government resources, the following RC line numbers and budget object codes should be used.

RC Line Number	Incident Cost Category	Budget Object Code
001	Emergency Equipment Rental Agreements, National Contracts (excluding Aircraft), and Emergency Land and Facilities Use/Rental Agreements	2540
002	Helicopters (Local and National)-exclude Office of Aircraft Services (OAS)	2541
003	Fixed Wing (Local and National)-exclude OAS. This line is the responsibility of the Ogden Incident Payment Center to enter ONLY	2541
004	Casual Hires (ADs)	1193
005	State and Local Costs from the Incident State (includes aircraft and retardant)	2551
006	State and Local Costs from Other States (includes aircraft and retardant)	2551
007	Full Service Retardant. This line is the responsibility of the Ogden Incident Payment Center to enter ONLY	2540

For purposes of entering quarterly accruals for **delivered and billed or unbilled goods and services** from vendors valued \$25,000 or more, the incident unit shall be responsible for ensuring that the incident team sends a documented estimate of goods and services for the remainder of the quarter prior to the cut off date established in the accompanying matrix. If relying on the incident team for a month-end or year-end estimate, continue to reassess this estimate with the daily cost reports that will continue to come in through the end of the month or year. Material differences between the quarterly estimate and daily estimates should be adjusted if possible.

Alternatively, the delegated incident unit may contact the vendor and directly obtain and document the value of any unbilled goods and services. The delegated incident unit is not responsible for quarterly or year-end accruals relating to lines 003 and 007 of the RC.

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Incident Unit, section A.2. (cont.)

For the quarterly accrual, adjust the RC or create a self-reversing SV document according the following criteria:

- ? Increase an existing RC document, or create a new RC for a brand new incident, based on estimates by the incident team or through direct contact with the vendor to reflect the value of goods and services which will be delivered to the incident between the cut off date and the end of the quarter or fiscal year.
- ? Enter a self reversing SV document (transaction type DE) for those transactions that are typically not obligated or otherwise recorded prior to payment, if the goods or services are delivered prior to the end of the quarter or fiscal year, but the payment will not be made prior to the end of the quarter of fiscal year.
- ? Enter a self reversing SV document (transaction type DE) for transactions which are obligated and/or paid for through a feeder system (such as the NFC Travel system or our PONTIUS system) to reflect the value of goods and services which will be delivered to the incident between the cut off date and the end of the quarter or fiscal year. Telephone and utility payments are excluded from this requirement, since those accruals are entered by the Washington Office.

All supporting documentation used to create the accrual amount should be kept on file for audit purposes.

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Incident Unit (cont.)

B. No Incident Team Assigned – ABCD Incidents

For FY 2004, we have implemented new procedures for accounting for ABCD fires. The Ogden Incident Payment Center will create RC accruals for **fixed wing and full service retardant contract costs that are incurred on ABCD fires**, and work with the air base managers to obtain appropriate data for timely recording of accruals. If the incident unit is paying the fixed wing contract aircraft costs, the unit will be responsible for referencing the RC and marking any final payments as final. The incident unit will not have to create an RC for ABCD fires **unless it takes delivery of unbilled or billed/unpaid goods and services (except for fixed wing aircraft or full service retardant) from a single vendor amounting to \$25,000 or more at the end of the quarter.**

The incident unit will also be responsible for making payments or sending payment documents to the appropriate payment center as soon as possible.

Create the RC for ABCD fires using the following requirements. A unique P code has been created for each Region to use for these fires, and a unique document numbering scheme for the receiver document is illustrated on the following page.

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Incident Unit (section B cont.)

REQUIREMENTS FOR RC HEADER	
RC HEADER FIELD	CONTENT
Transaction Code	RC
Document ID	Prestructured job code assigned to the unit for ABCD fires.
Vendor Code	FS FIREOBL (be sure to use a space after the FS letters)
Received By	Name of Incident

REQUIREMENTS FOR RC LINE	
RC LINE FIELD	CONTENT
Line Number	Use according to chart below.
Transaction Type	01
Budget Org	Organization used in the PJOB record
BOC/SUB	Use according to chart below
Job Number	PJOB code
Desc	Incident Cost Category from chart below

RC Line Number	Incident Cost Category	Budget Object Code
001	Emergency Equipment Rental Agreements, National Contracts (excluding Aircraft), and Emergency Land and Facilities Use/Rental Agreements	2540
002	Helicopters (Local and National)-exclude Office of Aircraft Services (OAS)	2541
003	Fixed Wing (Local and National)-exclude OAS. This line is the responsibility of the Ogden Incident Payment Center to enter ONLY	2541
004	Casual Hires (ADs)	1193
005	State and Local Costs from the Incident State (includes aircraft and retardant)	2551
006	State and Local Costs from Other States (includes aircraft and retardant)	2551
007	Full Service Retardant. This line is the responsibility of the Ogden Incident Payment Center to enter ONLY	2540

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Incident Unit (section B cont.)

For purposes of entering quarterly accruals for **delivered and billed or unbilled goods and services** (except for fixed wing and full retardant services) from an individual vendor valued \$25,000 or more, the incident unit shall be responsible for ensuring that the incident team sends a documented estimate of goods and services for the remainder of the quarter prior to the cut off date established in the accompanying matrix. If relying on the incident team for a month-end or year-end estimate, continue to reassess this estimate with the daily cost reports that will continue to come in through the end of the month or year. Material differences between the quarterly estimate and daily estimates should be adjusted if possible.

Alternatively, the delegated incident unit may contact the vendor and directly obtain and document the value of any unbilled goods and services. **The delegated incident unit is not responsible for quarterly or year-end accruals relating to lines 003 and 007 of the RC.**

For the quarterly accrual, adjust the RC or create a self-reversing SV document according the following criteria:

- ? Increase an existing RC document, or create a new RC for a brand new incident, based on estimates by the incident team or through direct contact with the vendor to reflect the value of goods and services which will be delivered to the incident between the cut off date and the end of the quarter or fiscal year.
- ? Enter a self reversing SV document (transaction type DE) for those transactions that are typically not obligated or otherwise recorded prior to payment, if the goods or services are delivered prior to the end of the quarter or fiscal year, but the payment will not be made prior to the end of the quarter or fiscal year.
- ? Enter a self reversing SV document (transaction type DE) for transactions which are obligated and/or paid for through a feeder system (such as the NFC Travel system or our PONTIUS system) to reflect the value of goods and services which will be delivered to the incident between the cut off date and the end of the quarter or fiscal year. Telephone and utility payments are excluded from this requirement, since those accruals are entered by the Washington Office.

All supporting documentation used to create the accrual amount should be kept on file for audit purposes.

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Incident Unit (cont.)

C. Send Payment Documents to the Appropriate Payment Unit or Payment Center

All original payment documents will be sent via overnight mail to the appropriate payment unit or payment center. Individual units will no longer process Emergency Equipment Rental Agreement (EERA) payments except for certain agreements issued by WO-NIFC which will continue to be processed by the designated payment office at NIFC or the Boise National Forest. Send payment documentation to the following EERA Payment Centers as follows:

Incident Location	Send To
Regions 1, 2, 4, 8, and 9	Ogden, UT EERA Payment Center
Regions 3, 5, 6, and 10	Camino, CA EERA Payment Center

See page X for the address and contact names for the Boise National Forest, NIFC, and other national payment centers.

Incident Unit (cont.)

D. Assessing and Reconciling Outstanding Incident Accrual Balances

Delegated incident units are responsible for monitoring the accuracy of the incident accruals that they create on a regular and quarterly basis. This is especially critical after an incident has ended and at year-end. Financial managers must make a determination based on all available information as to when it is reasonable to draw down RC balances remaining after the end of an incident. The following tools and guidelines are being provided to assist in the validation and reconciliation of incident accrual balances:

Informational Tools available to assess and decrease RC amounts:

1. Fire Incident Accrual Reports - <http://fswweb.ftcol.wo.fs.fed.us/tsd/fire/fiar.shtml>

Provides Forest summary report for each incident job code.

2. EERA Payment Spreadsheet –

Regions 1 ,2, 4, 8 and 9: <http://fswweb.r4.fs.fed.us/unit/fas/eera/>

Regions 3, 5, 6 and 10: <http://fswweb.eldorado.r5.fs.fed.us/unit/ifs/>

Provides current information on received and processed EERA payments by Region, by Forest, by incident job code/name (click on folders).

3. Unreferenced Payments Report- <http://fswweb.ftcol.wo.fs.fed.us/tsd/fire/fiar.shtml>

Provides information on incident payments processed nationally without referencing an RC, by incident code and Region/Unit. This report is organized by job code.

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Incident Unit, section D (cont.)

The following information describes incident activities that contribute to Incident Accrual RC lines to assist in the validation and reconciliation of outstanding balances:

Line 001 – All non-air contracts includes data from:

1. **EERA Invoices** – All invoices are paid at the National EERA Payment Centers located in Ogden, UT or Camino, CA. The payment center logs all invoices into a spreadsheet that is posted at the above website. This log shows information for invoices received and paid. Payments without follow up issues are made within a week of receipt. Please assure payments are being forwarded timely.
2. **National Contracts** includes Showers, Caterers, Commissary, Hand Crews and Engines. The Boise NF makes payment on all national contracts except Engines, which are paid through the National Interagency Fire Center (NIFC). Payments are made within a week of receipt. Showers and caterers can take longer as the Vendor is responsible for submitting invoices and these are not always sent in a timely manner. To check on an invoice status, contact the respective payment center as listed on page X, and provide specific incident data, including the Pcode.
3. **Local Contracts** - Emergency Facilities and Land Use agreements and other local contracts such as Hand Crew and Engines – Contact payment center that supports local contractors not acquired through EERAs.

Line 002 & 003 – All Local and National Contracts for Air Tankers and Helicopters

Aircraft payments are made in numerous local and national locations depending on the contract supporting the resource. Most flight payments should be made within 2-3 weeks of the end of an incident. However, if there are problems with payment documentation it may take longer. Paying units have up to 30 days to process payments once invoices are received.

If RC data on these lines is greater than 60 days old, the delegated incident unit should assess the validity of the RC balance. Utilize the non-referencing payments report to determine if payments were made without reference. If so, manually draw the RC down by these amounts.

Line 004 – All AD Payments

The Ogden Incident Payment Center will manually draw down this line as payments are made.

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Incident Unit, section D (cont.)

Line 005 & 006 – Incident State and Out of State Resources

Management and monitoring of these RC lines should be coordinated through specific regional direction.

Special note: If an incident on the unit is showing Out of State Resources (Line 006), please validate that resources in this category were on the incident and the record is correct. If you determine that the amount is not valid then modify the RC line as appropriate.

Questions related to Incident Accrual processes should be directed to your regional point of contact for Incident Obligation and Payments located at the back of this guide.

Incident Teams

A. Incident Teams will Send Daily Cost Information to the Delegated Incident Unit

Incident Teams are required to send daily cost information to the delegated incident unit for **all** Forest Service fires, **and Non-Forest Service federal fires (DOI, DOD, other)** where Forest Service expenses will be incurred. Expenses for these Non-Forest Service federal fires include caterers, showers, FS contracted aviation, crews and engines, FS hired ADs, state resources not from the incident state including out-of-state county, city and rural departments.

Delegated incident units are defined as:

1. For Forest Service Fires - Forest with the administrative responsibility of the incident. Phone and FAX numbers should be provided at transition briefing.
2. For Non-Forest Service Federal Fires - Ogden Incident Payment Center, Phone 801/625-5544, FAX number 801/625-5678.

It is critical to establish arrangements with the delegated incident unit as to expectations on time and delivery of daily information, such as designated contact, Phone and FAX numbers.

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Incident Teams

A. Incident Teams will Send Daily Cost Information to the Delegated Incident Unit (cont.)

The Incident Cost and Reporting System (ICARS) will be used to track cost data on all incidents. In ICARS, every resource is given a default obligation category based on the agency and kind of resource. To assure that costs being recorded in ICARS are accurate, the team should verify for each resource being tracked that the following information is correctly entered in ICARS:

1. The **Agency** field is accurately entered based on who will pay the resource.

Cost Category	Code for ISuite Agency Field	Resulting RC Line #
Emergency Equipment Rental Agreements, national contracts (excluding aircraft) and facility and land agreements	PVT	001
Contract Helicopters – non-OAS	PVT	002
Contract Fixed Wing - exclude OAS	PVT	003, created at Ogden Incident Payment Center
AD resources paid at the Emergency Fire Fighter (EFF) Payment Center in Ogden, UT.	Forest Service	004
Local City, County or Rural Government Units	CITY, CNTY or RUR. Secondary check of the home unit to determine if the resource is Local or out of state.	005 or 006
State government resources	Two-letter state identifier identifies resource as local state or out of state.	005 or 006
Full Service Retardant	PVT	007, created at Ogden Incident Payment Center
Office of Aircraft Services (OAS) Helicopters	OAS	Separate OAS RC line 001
OAS Tankers	OAS	Separate OAS RC, line 002, created at Ogden
AD resources provided by other federal or state agencies	Federal agency or two letter state identifier	Excluded
Forest Service Agency resources (excluding AD's)	Forest Service	Excluded
Other federal agency resources, excluding OAS Aircraft	Federal Agency	Excluded
National Weather Service (NWS) Costs	NWS	Separate NWS RC, line 001

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Incident Teams

A. Incident Teams will Send Daily Cost Information to the Delegated Incident Unit (cont.)

2. Post time to the Incident Time System (ITS) **within 72 hours** of the completion of a shift.
3. Enter accurate check in and release dates, and enter release dates **within 24 hours** of resource demobilization.
4. **Reflect the incident state** in the incident table as the two letter state identifier (e.g., OR, WA, CA).
5. For **state** resources that will be paid by the state, confirm that accurate rates are being used, even if they are estimates.

Use the ICARS obligations reports to automatically generate daily cost data that will be sent to the delegated incident unit. This should include the summary and detail reports from the ICARS Obligations module. However, note the cut off dates in the matrix for the end of the quarter and end of the fiscal year. By the close of business on these dates, incident teams should send a cost estimate for the remaining days of the month, and discontinue sending daily estimates until the first day of the following month. This is to ensure that our quarterly financial statements reflect end of the month cost information before our financial systems close for end of the quarter and fiscal year processing.

B. Other Costs

Incident teams are also responsible for tracking other types of costs that are not mentioned above. However, they will not be responsible for tracking these other costs for the purposes of creating cost accruals in the Forest Service's financial system. Examples of these other costs are listed below.

- ? Fixed Wing Aircraft
- ? Military
- ? International personnel
- ? PCMS
- ? Cache
- ? Retardant
- ? Forest Service Salary
- ? Working Capital Fund costs
- ? Claims
- ? Travel
- ? Other Federal Agency costs that are not related to the Office of Aircraft Services or that will not be billed back to us via the National Finance Center's IPAC process.

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Incident Teams (cont.)

C. Payment Documents

Incident teams will continue to send all original payment documents via overnight mail to the incident unit, which will forward them to the payment unit or payment center.

Paying Units & Payment Centers

Paying Units and Payment Centers will create RC documents in the following instances:

- ? Retardant (bulk only – full service retardant will be the responsibility of the Ogden Incident Payment Center),
- ? Unpaid contractor claims validated by a contracting officer,
- ? Reimbursable costs incurred by regular military units, and
- ? Reimbursable costs incurred by international personnel, less non-reimbursable purchases.

Establish the RC using the guidance provided above.

For the quarterly accrual of \$25,000 or more, adjust the RC or create a self-reversing SV document according the following criteria:

- ? Increase an existing RC document, or create a new RC for a brand new incident, based on estimates by the incident team or through direct contact with the vendor to reflect the value of goods and services which will be delivered to the incident between the cut off date and the end of the quarter or fiscal year.
- ? Enter a self reversing SV document (transaction type DE) for those transactions that are typically not obligated or otherwise recorded prior to payment, if the goods or services are delivered prior to the end of the quarter or fiscal year, but the payment will not be made prior to the end of the quarter or fiscal year.
- ? Enter a self reversing SV document (transaction type DE) for transactions which are obligated and/or paid for through a feeder system (such as the NFC Travel system or our PONTIUS system) to reflect the value of goods and services which will be delivered to the incident between the cut off date and the end of the quarter or fiscal year. Telephone and utility payments are excluded from this requirement, since accruals are entered by the Washington Office.

All supporting documentation used to create the accrual amount should be kept on file for audit purposes.

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Paying Units & Payment Centers (cont.)

Payment centers and paying units will reference the established RCs when paying fire accruals. **If the balance of an RC is less than the amount of the payment, do not ask the delegated incident unit to increase the balance of the RC. Instead, process the payment to reference the remaining balance of the RC on the first line of the payment and create a non-referencing line to complete the payment document. If there is no RC to reference, process a non-referencing payment.** For incidents that do not have a team assigned and thus do not have an established RC, payments to the prestructured job code will be made without reference to an RC.

Since the RC number will be standardized, it will be possible to default all payments to reference an RC with the same number as the prestructured job code. If there is no such RC the document will reject and the RC reference will need to be removed.

The specialized line instructions for payments are detailed below. It is very important to mark the partial/final indicator as F for final on the line of the payment document if you are making a final payment. This is so the remaining amount of the unliquidated accrual will be fully liquidated. If you determine after the fact that a final payment was not marked final, process a \$0 PV referencing the unliquidated RC line and mark it as final.

Payment Voucher Line requirements:

REQUIREMENTS FOR PV LINE	
Payment Voucher Line Field	Content
REF DOC #:	Document number of the RC being referenced (e.g., RC P6000104)
Trans Type:	01
Ref Line:	Specific RC line number that is being paid.
P/F	P for any payment that is not the final payment, F for the final payment
Description	Description used in the referenced line of the RC document.

FOREST SERVICE INCIDENT PAYMENT CENTERS

Payments to Forest Service Casual Hires (ADs)

USDA Forest Service
EFF Pay Center
324 25th Street
Ogden, UT 84401
Phone: 801-625-5864
FAX: 801-625-5862

Emergency Equipment Rental Agreements for Regions 1, 2, 4, 8 and 9

USDA Forest Service
EERA Payment Center
324 25th Street
Ogden, UT 84401

Center Coordinator: Tina Ledger (801) 625-5317
Refer vendors to (801) 625-5444
FAX (801) 625-5678

E-mail Kirk Adams (kirkadams@fs.fed.us) when mailing 40 or more payments so he can anticipate staffing needs.

Emergency Equipment Rental Agreements for Regions 3, 5, 6, and 10

USDA Forest Service
Incident Financial Services
3070 Camino Heights Drive
Camino, CA 95709

Center Coordinator: Debbie Klippenstein
(530) 295-5680
Refer vendors to (530) 295-5688
FAX (530) 295-5689

E-mail Pam Vining (pvining@fs.fed.us) when mailing 40 or more payments so she can anticipate staffing needs.

FOREST SERVICE INCIDENT PAYMENT CENTERS

National Engine Contracts

National Interagency Fire Center

Attn: USDA Forest Service - Fiscal
3833 S. Development Ave.
Boise, ID 83705

Telephone: 208-387-5277

Fax: 208-387-5398

Email: svalentine@fs.fed.us

National Contracts for Showers, Caterers, Commissary, and Hand Crews

Boise National Forest

Attn: Fiscal and Accounting
1249 S. Vinnell Way, Ste 200
Boise, ID 83709

Elisabeth Martin emartin@fs.fed.us

Carol Stranahan cstranahan@fs.fed.us

Mary Goode mgoode@fs.fed.us

208 373-4117 (Mary Goode)
208 373-4118 (Carol Stranahan)
208 373-4111 (FAX Number)

GUIDE FOR RECORDING INCIDENT ACCRUALS AND PAYMENTS – FY 2004

NATIONAL CONTRACT LIST

VENDOR NAME	CONTRACT ITEM / SERVICE	PAYING UNIT
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Mobile Food Service:

Big Sky Mobile Catering	Mobile Food Contract	Boise NF
Bishop Services, Inc.	Mobile Food Contract	Boise NF
Blagg’s Food Service	Mobile Food Contract	Boise NF
Cattleman’s Meat Co.	Mobile Food Contract	Boise NF
Houston’s Trail’s End	Mobile Food Contract	Boise NF
Nuway-Nuway Catering	Mobile Food Contract	Boise NF
OK’s Cascade Company	Mobile Food Contract	Boise NF
Port-A-Pit Catering	Mobile Food Contract	Boise NF
Stewart’s Firefighting Catering, Inc.	Mobile Food Contract	Boise NF
Z-Best Company	Mobile Food Contract	Boise NF

Mobile Shower Facilities:

AAA Mobile Showers	Shower Facilities Contract	Boise NF
Action Sanitary Inc.	Shower Facilities Contract	Boise NF
Alan & Daryl’s Vacuum	Shower Facilities Contract	Boise NF
Back Country Support	Shower Facilities Contract	Boise NF
Ben Porta Showers	Shower Facilities Contract	Boise NF
Bishop Services Inc.	Shower Facilities Contract	Boise NF
Blue Mtn, Showers	Shower Facilities Contract	Boise NF
Bush Fire Services, Inc.	Shower Facilities Contract	Boise NF
Rick Clarke Enterprises	Shower Facilities Contract	Boise NF
Central Coast Industries	Shower Facilities Contract	Boise NF
D&R Vacuum	Shower Facilities Contract	Boise NF
El Dorado Water	Shower Facilities Contract	Boise NF
Granny’s Mobile Shower	Shower Facilities Contract	Boise NF
Idaho Fire Services	Shower Facilities Contract	Boise NF
Le Pew, Inc.	Shower Facilities Contract	Boise NF
Nuway Inc.	Shower Facilities Contract	Boise NF
OK’s Cascade Company	Shower Facilities Contract	Boise NF
Rickaby Fire Support	Shower Facilities Contract	Boise NF
Rocky Mountain Showers	Shower Facilities Contract	Boise NF
Wildfire Hot Showers	Shower Facilities Contract	Boise NF
Western Emergency	Shower Facilities Contract	Boise NF

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NATIONAL CONTRACT LIST

VENDOR NAME	CONTRACT ITEM / SERVICE	PAYING UNIT
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Mobile Commissary:

Drews Boots & Commissary, Inc.	Mobile Commissary Contract	Boise NF
Emergency Services, Inc.	Mobile Commissary Contract	Boise NF
Exceptional Fire	Mobile Commissary Contract	Boise NF
Martinez & Stirling Commissary	Mobile Commissary Contract	Boise NF
North Bay Enterprises	Mobile Commissary Contract	Boise NF
Northwest Contractors	Mobile Commissary Contract	Boise NF
To be awarded	Mobile Commissary Contract	Boise NF
To be awarded	Mobile Commissary Contract	Boise NF

Fire Retardant:

Astaris, L.L.C.	Retardant Contract	using incident
Fire Trol Holdings, L.L.C	Retardant Contract	using incident
Hunot Retardant Company	Retardant Contract	using incident
Astaris, L.L.C.	Portable Retardant Base	Boise NF
Fire Trol Holdings, L.L.C	Portable Retardant Base	Boise NF

Airtankers:

Aero Flight Corporation	Airtanker Contract	AT Host Unit
Aero Union Corporation	Airtanker Contract	AT Host Unit
Ardco, Inc.	Airtanker Contract	AT Host Unit
Hawkins & Powers Aviation	Airtanker Contract	AT Host Unit
Minden Air Corporation	Airtanker Contract	AT Host Unit
Neptune Aviation Services	Airtanker Contract	AT Host Unit
T.B.M., Inc.	Airtanker Contract	AT Host Unit

GUIDE FOR RECORDING INCIDENT ACCRUALS AND PAYMENTS – FY 2004

NATIONAL CONTRACT LIST

VENDOR NAME	CONTRACT ITEM / SERVICE	PAYING UNIT
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Standard Type I Helicopter Service:

Columbia Helicopters Inc.	Helicopter, CWN Type I	Boise NF
Geo Seis Helicopters Inc.	Helicopter, CWN Type I	Boise NF
Pacific Helicopter Tours, Inc.	Helicopter, CWN Type I	Boise NF

National Type II Exclusive Use Helicopters

Ag Rotors		NIFC
Air Resources		NIFC
Heli Jet		NIFC
River City		NIFC
World Wind Helicopters		NIFC

Standard Type II Helicopter Service:

Aerowest Helicopters, Inc.	Helicopter, CWN Type II	Boise NF
Agrotors Inc.	Helicopter, CWN Type II	Boise NF
Air Logistics of AK Inc.	Helicopter, CWN Type II	Boise NF
Air Resources, Inc.	Helicopter, CWN Type II	Boise NF
Aircrane, Inc.	Helicopter, CWN Type II	Boise NF
Aris Helicopters LTD	Helicopter, CWN Type II	Boise NF
Classic Helicopters	Helicopter, CWN Type II	Boise NF
Construction Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Crew Concepts Inc.	Helicopter, CWN Type II	Boise NF
ERA Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Evergreen Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Five State Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Heli Jet Corporation	Helicopter, CWN Type II	Boise NF
Helicopter Express, Inc.	Helicopter, CWN Type II	Boise NF
Helicopter Transport Serv.	Helicopter, CWN Type II	Boise NF
Helimax Aviation, Inc.	Helicopter, CWN Type II	Boise NF
Heliqwest	Helicopter, CWN Type II	Boise NF
Heliworks, Inc.	Helicopter, CWN Type II	Boise NF
Hillcrest Aircraft Company, Inc.	Helicopter, CWN Type II	Boise NF
Hillsboro Aviation, Inc.	Helicopter, CWN Type II	Boise NF
Houston Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Idaho Helicopters	Helicopter, CWN Type II	Boise NF
Intermountain Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Kachina Aviation	Helicopter, CWN Type II	Boise NF
McMahon Services, Inc.	Helicopter, CWN Type II	Boise NF
Midwest Helicopter Airways, Inc.	Helicopter, CWN Type II	Boise NF

GUIDE FOR RECORDING INCIDENT ACCRUALS AND PAYMENTS – FY 2004

NATIONAL CONTRACT LIST

VENDOR NAME	CONTRACT ITEM / SERVICE	PAYING UNIT
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Standard Type II Helicopter Service (cont.)

Pacific Helicopter Tours, Inc.	Helicopter, CWN Type II	Boise NF
Pirate Airlift Construction Heli.	Helicopter, CWN Type II	Boise NF
River City Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Rogers Helicopters Inc.	Helicopter, CWN Type II	Boise NF
San Joaquin Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Shasta Aviation Corp, dba Crescent	Helicopter, CWN Type II	Boise NF
Silverhawk Aviation, LLC	Helicopter, CWN Type II	Boise NF
Summit Helicopters, Inc.	Helicopter, CWN Type II	Boise NF
Temsco Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Trinity Helicopters, Inc.	Helicopter, CWN Type II	Boise NF
Western Airways Inc.	Helicopter, CWN Type II	Boise NF

Limited Type I Helicopter Service:

Billings Flying Service, Inc.	Helicopter, CWN Type I	Boise NF
Carson Helicopters	Helicopter, CWN Type I	Boise NF
Colombia Helicopters, Inc.	Helicopter, CWN Type I	Boise NF
Croman Corporation	Helicopter, CWN Type I	Boise NF
ERA Aviation, Inc.	Helicopter, CWN Type I	Boise NF
Erickson Air Crane, Inc.	Helicopter, CWN Type I	Boise NF
Evergreen Helicopters, Inc.	Helicopter, CWN Type I	Boise NF
Firehawk Helicopters, Inc.	Helicopter, CWN Type I	Boise NF
Heavy Lift Helicopters	Helicopter, CWN Type I	Boise NF
Helicopter Transport Serv. Inc.	Helicopter, CWN Type I	Boise NF
Heliqwest International, Inc.	Helicopter, CWN Type I	Boise NF
Mountain West Helicopters, LLC	Helicopter, CWN Type I	Boise NF
Rainier Heli-Lift, Inc.	Helicopter, CWN Type I	Boise NF
Siller Brothers, Inc.	Helicopter, CWN Type I	Boise NF
Superior Helicopters, LLC	Helicopter, CWN Type I	Boise NF
Woody Contracting, Inc.	Helicopter, CWN Type I	Boise NF

GUIDE FOR RECORDING INCIDENT ACCRUALS AND PAYMENTS – FY 2004

NATIONAL CONTRACT LIST

VENDOR NAME	CONTRACT ITEM / SERVICE	PAYING UNIT
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Limited Type II Helicopter Service:

Archer Aviation, Inc.	Helicopter, CWN Type II	Boise NF
Billings Flying Service	Helicopter, CWN Type II	Boise NF
Central Copters, Inc.	Helicopter, CWN Type II	Boise NF
Colombia Basin Helicopters, Inc.	Helicopter, CWN Type II	Boise NF
Grizzly Mountain Aviation	Helicopter, CWN Type II	Boise NF
Hawkins & Powers Aviation	Helicopter, CWN Type II	Boise NF
Helicopter Transport Services, Inc.	Helicopter, CWN Type II	Boise NF
Heliqwest International, Inc.	Helicopter, CWN Type II	Boise NF
Hiline Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Idaho Helicopters Inc.	Helicopter, CWN Type II	Boise NF
JC Helicopter Services, LLC	Helicopter, CWN Type II	Boise NF
Leading Edge Aviation, LLC	Helicopter, CWN Type II	Boise NF
Minuteman Aviation Inc.	Helicopter, CWN Type II	Boise NF
Panhandle Helicopter	Helicopter, CWN Type II	Boise NF
PJ Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Precision Helicopters, LLC	Helicopter, CWN Type II	Boise NF
Rogers Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Salmon River Helicopters	Helicopter, CWN Type II	Boise NF
San Joaquin Helicopters	Helicopter, CWN Type II	Boise NF
Skyline Helicopters, Inc.	Helicopter, CWN Type II	Boise NF
Smokey Mountain Helicopters, Inc.	Helicopter, CWN Type II	Boise NF
Southern Helicopters, Inc.	Helicopter, CWN Type II	Boise NF
Tamarack Air Services	Helicopter, CWN Type II	Boise NF
Terra Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Vigilante Helicopters, Inc.	Helicopter, CWN Type II	Boise NF
Westwind Helicopters	Helicopter, CWN Type II	Boise NF

GUIDE FOR RECORDING INCIDENT ACCRUALS AND PAYMENTS – FY 2004

NATIONAL CONTRACT LIST

VENDOR NAME	CONTRACT ITEM / SERVICE	PAYING UNIT
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Type 2, 2-IA Crews:

Ferguson Management Co.	Crews, Type 2, 2-IA	Boise NF
Firestorm Wildland Fire	Crews, Type 2, 2-IA	Boise NF
GFP Enterprises, Inc.	Crews, Type 2, 2-IA	Boise NF
GH Ranch, LLC	Crews, Type 2, 2-IA	Boise NF
Grayback Forestry, Inc.	Crews, Type 2, 2-IA	Boise NF
Lost River Fire Mgmt.	Crews, Type 2, 2-IA	Boise NF
Miller Timber Services	Crews, Type 2, 2-IA	Boise NF
Mountain Forestry	Crews, Type 2, 2-IA	Boise NF
Ore-Cal Fire Suppression	Crews, Type 2, 2-IA	Boise NF
PatRick Environmental, Inc.	Crews, Type 2, 2-IA	Boise NF
Skookum Reforestation	Crews, Type 2, 2-IA	Boise NF
Washburn Contract services	Crews, Type 2, 2-IA	Boise NF

Wildland Fire Engines:

AJH, Inc.	Wildland Engines	FS-NIFC
Alpine Wildfire Services, Inc.	Wildland Engines	FS-NIFC
Bridger Fire, Inc.	Wildland Engines	FS-NIFC
Chewach Enterprises	Wildland Engines	FS-NIFC
Eagle Cap Contracting	Wildland Engines	FS-NIFC
Eagle Pass Reforestation	Wildland Engines	FS-NIFC
Ferguson Management Co.	Wildland Engines	FS-NIFC
Fires-R-Us, LLC	Wildland Engines	FS-NIFC
GFP Enterprises, Inc.	Wildland Engines	FS-NIFC
GH Ranch, LLC	Wildland Engines	FS-NIFC
Grayback Forestry, Inc.	Wildland Engines	FS-NIFC
M-C Firebreak	Wildland Engines	FS-NIFC
Ore-Cal Fire Suppression	Wildland Engines	FS-NIFC
NorthTree Fire International	Wildland Engines	FS-NIFC
Pacific Habitat & Fire	Wildland Engines	FS-NIFC
Pacific Wildfire	Wildland Engines	FS-NIFC
PatRick Environmental, Inc.	Wildland Engines	FS-NIFC
Pitt Wildfire Suppression	Wildland Engines	FS-NIFC
Pro-Temps, Inc.	Wildland Engines	FS-NIFC
Red Rock Fire	Wildland Engines	FS-NIFC
Rock Hill Fire Corp.	Wildland Engines	FS-NIFC

GUIDE FOR RECORDING INCIDENT ACCRUALS AND PAYMENTS – FY 2004

NATIONAL CONTRACT LIST

VENDOR NAME	CONTRACT ITEM / SERVICE	PAYING UNIT
--------------------	--------------------------------	--------------------

Wildland Fire Engines: (cont.)

S&L Wildfire Services	Wildland Engines	FS-NIFC
Sherrri Price Wildfire	Wildland Engines	FS-NIFC
Support Fire Services	Wildland Engines	FS-NIFC
Task Force One (First Strike TF1)	Wildland Engines	FS-NIFC
Timmermann Wildland Fire	Wildland Engines	FS-NIFC
Utah Fire Company, Inc.	Wildland Engines	FS-NIFC
Wildland Services, Inc.	Wildland Engines	FS-NIFC
Wood's Fire & Emergency Services	Wildland Engines	FS-NIFC

***Note: National contracts were being updated/awarded at the time of this publication. Always refer to the contract to ensure submission of invoices to the correct Paying Unit.**

GUIDE FOR RECORDING INCIDENT ACCRUALS AND PAYMENTS – FY 2004

POINTS OF CONTACT FOR INCIDENT OBLIGATION AND PAYMENT QUESTIONS

The following names are provided to facilitate responding to questions surrounding incident costs, gathering and estimating costs, paying units, audit requirements, obligation requirements, and how to process payments or create an obligation.

If the individual you contact does not have an answer, they will inquire with a subject matter expert and respond back to you, or put you in touch with a subject matter expert.

2004 INCIDENT BUSINESS PRACTICES COORDINATORS			
Region/Unit	Name	Telephone	E-mail
Region 1	Roberta Whitlock	406-329-3331	rwhitlock@fs.fed.us
Region 2	Suzi Muir-Bradshaw	303-275-5316	smuir@fs.fed.us
Region 3	Billy Zamora	505-842-3170	bzamora@fs.fed.us
Region 4	Janette Archibeque	801-625-5805	jarchibeque@fs.fed.us
Region 5	Sheri Elliott	707-562-8711	selliott@fs.fed.us
Region 6	Paul Rose	503-808-2466	prose@fs.fed.us
Region 8	Liz Kinney	404-347-2528	ekinney@fs.fed.us
Region 9	Darrell Woods	414-297-3726	dlwoods@fs.fed.us
Region 10	Ron Knowles	907-743-9462	rknowles@fs.fed.us
IITF	Gayle Hueth	787-766-5335 ex.115	ghueth@fs.fed.us
NE/NA	Terry Gross	610-557-4262	tgross@fs.fed.us
WO-AQM	MaryAnne Ward	703-605-4823	mward@fs.fed.us
WO-FAM	Virginia Heerwagen	202-205-0908	vheerwagen@fs.fed.us
WO-FAM	Emmy Ibison	406-329-3463	eibison@fs.fed.us
WO-FAM-NIFC	Cheryl R. Molis	208-387-5608	cmolis@fs.fed.us

GUIDE FOR RECORDING INCIDENT ACCRUALS AND PAYMENTS – FY 2004

POINTS OF CONTACT FOR INCIDENT OBLIGATION AND PAYMENT QUESTIONS

FINANCIAL MANAGEMENT INCIDENT ACCRUALS TECHNICAL CONTACTS			
Region / Unit	Name	Telephone	E-mail
Region 1	Jan McLaren	406-329-3275	jmclaren@fs.fed.us
Region 2	Karen Ondish	303-275-5269	kondish@fs.fed.us
Region 3 (1 st)	Laura Chavez	505-842-3367	lachavez@fs.fed.us
Region 3 (2 nd)	Stephanie L. Roberts	505-842-3175	slroberts02@fs.fed.us
Region 4	Cheryl Bartlett	801-625-5334	cbartlett@fs.fed.us
Region 5	Susan Millsap	707-562-8827	smillsap@fs.fed.us
Region 6	Debbie Litchfield	503-808-2334	dlitchfield@fs.fed.us
Region 8 (1 st)	Dennis Wolfe	404-347-2660	dwolfe@fs.fed.us
Region 8 (2 nd)	Sherry Reaves	404-347-2692	sreaves@fs.fed.us
Region 9	Barbara Hermanson	414-297-3943	bhermanson@fs.fed.us
Region 10	Ray Howard	907-586-8731	rhowardjr@fs.fed.us
Forest Products Lab	Barbara Wolfe	(608) 231-9290	bwolfe@fs.fed.us
IITF	Patricia Weaver	787-766-5335 ext. 110	paweaver@fs.fed.us
NE/NA	Terry Gross	610-557-4215	tgross@fs.fed.us
WO Systems	Tanya Sharratt	503-808-2315	tlsharratt@fs.fed.us
WO Operations			
WO Help Desk	All employees	703-605-4357	WO FFIS Help Desk

**APPENDIX A – INCIDENT ACCRUAL
AND PAYMENT MATRIX**

INCIDENT ACCRUALS MATRIX DESCRIPTION

The Incident Accruals Matrix displays the costs that occur during an incident and the responsibilities of the incident team (Columns B and E of the matrix), the delegated incident unit (Columns C and F) and the paying unit or payment center (Columns D and G of the matrix) for ensuring that accruals are recognized within the required time frame and that proper payment documents are submitted and processed.

Incident teams, delegated incident units, paying units, and payment centers should work together to capture and monitor all accruals in the FFIS system within 72 hours of the beginning of an incident and updated every 24 hours thereafter. The matrix is designed to display requirements for accruals and payments during the entire fiscal year, with critical dates highlighted for month end and year-end closing. All financial transactions from an incident need to be accounted for by the end of the fiscal year, either through a payment, obligation, or accrual document.

Cost estimates can be received from the incident team or other areas where the costs are generated or tracked. Becoming familiar with these potential locations early during an incident will facilitate the orderly and accurate recording of all financial events associated with the incident.

If your incident starts after the cutoff dates listed in the matrix, you will still need to provide accrual and/or payment information. Where the matrix calls for an estimate for the remainder of the year, provide an estimate, as soon as feasible, from the incident start date to September 30.

INCIDENT ACCRUAL MATRIX - SUPPLEMENTAL BLOCK INSTRUCTIONS

Use the number and alpha letter to find the appropriate block in the Incident Accrual Matrix.

3. A. NATIONAL CONTRACTS:

See national contract list enclosed for vendor names and paying office.

The Order/Invoice Form numbers for the contracts are:

1. Daily Meal Order/Invoice Mobile Food Services, 1276-A, Boise National Forest-Fiscal and Accounting – Contracting Officer (blue copy); Daily Meal Order/Invoice Mobile Food Services (Continuation Sheet), 1276-B, Boise National Forest-Fiscal and Accounting – Contracting Officer (blue copy)
2. Daily Shower Order/Invoice Mobile Shower Facilities, 1276-C, Boise National Forest-Fiscal and Accounting – Contracting Officer (blue copy); Daily Shower Order/Invoice Mobile Shower Facilities (Continuation Sheet), 1276-D, Boise National Forest-Fiscal and Accounting - Contracting Officer (blue copy)
3. National Mobile Commissary Services, Payment Invoice, NFES 2600, Daily Commissary Issue Record, NFES 2180

18.A. Cache Replacement, Refurbishment, and Transportation

18.G. PAYING FOREST/UNIT will obligate only actual orders issued for replacement (consumables, durables, and accountable) of goods used on a self-reversing SV undelivered obligation document by COB on September 28. This means a legal binding contract or purchase document exists.

Refurbishment charges may be levied in advance for the purpose of billing a third party, if the cache has developed such a rate. This does not constitute a legal obligation for the refurbishment work itself.

Actual costs of refurbishment will be obligated in the fiscal year where this cost is actually incurred. This may involve having to set up the same incident job code in the succeeding fiscal year to capture costs that are incurred in the latter year (where the legal obligation of the government is made).

20.A. REGULAR MILITARY costs are paid by the Forest Service except to the extent that they are reimbursable. Refer to the Military Use Handbook NFES 2175, Chapter 100, for a description of reimbursable and non-reimbursable costs.

21.A. INTERNATIONAL PERSONNEL costs are paid by the Forest Service except to the extent that they are reimbursable. International Incident Business Guidelines can be obtained from the National Interagency Fire Center, Forest Service Administrative Officer.

**APPENDIX B – FFIS PROCEDURES GUIDE FOR
INCIDENTS**