



Forest Service 2026 Incident Payment Guide

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1.0 INTRODUCTION AND GENERAL INFORMATION

This guide is provided for Incident Management Teams (IMTs), Incident Business Specialists (IBS) and others responsible for managing Forest Service incident payment processes and related procedures. It is intended to facilitate communication and coordination with the Albuquerque Service Center and Incident Finance (ASC/ASC-IF) and to ensure accurate and efficient payments. Agency manuals, handbooks and/or policies will prevail if any conflict with this guidance is identified.

Payment packages and/or other correspondence must be sent **via email** to the appropriate address listed below unless otherwise coordinated in advance:

- OF-286 (Crews/IBPAs/EERAs/LUAs/Contracts): SM.FS.asc_eera@usda.gov
- Commercial Invoice in lieu of OF-286: SM.FS.asc_eera@usda.gov
- Supporting Documentation for Invoice Issue Resolution: SM.FS.ipa_ist@usda.gov
- OF-288 (AD/Casual Pay): SM.FS.asc_ipc@usda.gov
- Cooperative Agreement Payments: SM.FS.asc_coop@usda.gov
- Cooperative Agreement Billings: SM.FS.asc_otc@usda.gov
- NERV: SM.FS.NERV@usda.gov

General Contact Information for ASC: SM.FS.SUPRT@usda.gov or 877-372-7248 Option 1 Physical address: US Forest Service, B&F, 4000 Masthead St. NE, Albuquerque, NM 87109

Incident business information including the AD Pay Plan and Payment Status Report is available on the Incident Business Practices site: <https://www.fs.usda.gov/managing-land/fire/ibp>.

The ECI Report is not posted publicly but is available to Forest Service employees via this internal link: <https://usdagcc.sharepoint.com/sites/fs-cfo-bfp/CasualPay/SitePages/Casual-Payments-Information.aspx>.

The NWCG Standards for Interagency Incident Business Management (SIIBM), PMS 902, is available here: <https://www.nwcg.gov/publications/pms902>.

Electronic file management guidance is available via this link under the 2023 section: <https://www.nwcg.gov/committee/incident-business-committee/correspondence>.

2.0 E-ISUITE DATA EXPORT

When a Complex IMT is assigned to an incident and either the site or Enterprise version of e-ISuite is used, the financial export is required daily. It is recommended that successor teams (e.g., Type 3 and below) continue the export process used by these teams while either Forest Service (FS) casual employees or FS-paid contracts are assigned. Use of e-ISuite and completion of the data export is encouraged for all incidents that have either FS casual employees or FS-paid contracts assigned, regardless of complexity. This data is used by ASC-IF in processing payments. Instructions are available at the following links:

Financial Export: [e-ISuite_QRC_FInExport_Mar2026.pdf](#)

Data Repository Access: [Data Repository Access Instructions_Mar2026.pdf](#)

3.0 MANAGING VENDOR INFORMATION AND OF-286 INVOICES

When establishing contractors in e-ISuite, use the mailing address, not the physical address. Ensure that the agreement and rates being used were in effect at the time of mobilization. Copies of current agreements and contracts are available at the following locations:

- AIMS and VIPR I-BPAs: <https://www.fs.usda.gov/business/incident/>.
- Crews, Caterers, and Showers: https://www.fs.usda.gov/business/incident/logistics.php?tab=tab_1
- EERAs: FireNet files or [AIMS Tracker](#) (Forest Service agreements only – valid through 12/25)

When adding contracts in e-ISuite, **DO NOT add an address** for ASC. The correct address is available in the dropdown menu. Enter **ASC B&F** in the “Admin Office for Payment” field and choose the highlighted option.

Vendors awarded preseason or at-incident agreements cannot be paid unless their registration in the System for Award Management (SAM - <https://sam.gov/content/home>) is active for “all awards” at time of **payment**. Registration in SAM for Federal Assistance Only will not allow contract payments. The vendor must ensure the SAM account does not expire prior to all payments being processed. For incident-based agreements, contracting personnel and vendors are responsible for ensuring there is an active SAM registration. Vendor invoices must use the Unique Entity Identifier (UEI), which can be found in SAM, in place of the DUNS. This registration is required because the contracts and agreements paid via OF-286 are not paid by credit card.

If a vendor is not registered in SAM and has not received a previous federal invoice payment, a Vendor Code Worksheet (VCW) may be used to facilitate **one** payment. **The VCW is not to be sent to an incident email or retained in the incident files** to protect sensitive personal information (PII). The contracting officer is responsible for submitting the VCW to sm.fs.asc_eera@usda.gov via encrypted email and should add the incident name, incident number and agreement number at the top of the form to facilitate matching when invoices are submitted. If a previous invoice payment, including an interim payment for the same assignment, is identified during processing, payments will be delayed until SAM registration is complete. **Do not process interim payments for VCW vendors** unless they complete SAM registration.

Ensure that the vendor representative signs the invoice prior to the government representative and that the signature dates are included. Both signatures are required. This helps to avoid interest payments under the Prompt Payment Act, which are calculated using the date of government signature. Submit payment packages within 72 hours of an invoice being finalized to facilitate prompt payment.

For ongoing incidents, Incident Management Teams (IMTs) must provide an opportunity for vendors to request interim payments after 14 days. Interim payments are encouraged every 14 days that a resource is assigned if the resource is expected to remain on the incident beyond 21 days. This interim payment guidance does not apply to VCW vendors.

If crews will incur lodging expenses during demobilization travel it is appropriate to delay finalization of the invoice until the crew has obtained and submitted its lodging receipts, after which the invoice may be finalized remotely between the vendor and IMT. This process should not cause a delay past 72 hours of demobilization. Ensure that invoices delayed for this purpose are identified, tracked, and coordinated as necessary with the host unit or successor organization.

4.0 SUBMITTING OF-286 INVOICE PAYMENT PACKAGES

DO NOT include multiple invoices in a single package. Assemble an individual payment package for each OF-286 using the correct file naming convention beginning with PKG (see link on page 3).

To create an invoice payment package, combine these required documents into one PDF file:

- Invoice:
 - Must be the **first document** in the package, with the **page showing the net amount due in block #28 as the first page**.
 - Crews must be identified by number in the Unique ID field (example: NCC-4A or T2C001).
 - Land Use Agreements (LUAs) may use the agreement as the invoice in lieu of an OF-286. To be considered a proper invoice for payment, the LUA must include the total amount due and be signed by the vendor and designated incident representative on page three.
- Supporting Documentation:
 - Examples - lodging receipts, breakdown calculations, and lump sum calculation worksheets. Limit supporting documentation to what is required.
- Agreement:
 - IBPAs and EERAs: Do not submit the payment clauses pages. The finance copy of the IBPA is sufficient, and pages relating to CLIN items not being paid on the invoice should be removed prior to submitting the package for payment.
 - Crews: Submit the signature page of the agreement and the current rate sheet.
 - LUAs: Submit the 3-page agreement, PMS 902-2.

Resource Order showing the completed fill information.

Limit packages to 15 pages or less for automated processing; more than 15 requires manual processing. Ensure invoices contain all signatures and “flatten” each signed document by printing it to a PDF file to prevent digital signatures from being lost.

Finalized OF-286 invoice packages are submitted to ASC-IF via email in sequentially numbered batches. The assigned IMT(s) and/or the incident host unit **must** use and maintain a batch tracking system (batch tracker) to ensure there is accountability for all finalized invoices. The default FireNet filing structure includes a preformatted batch tracker which is the recommended tool for this purpose. Attachment E – Emergency Equipment Invoice Transmittal Sheet may be used; however, this sheet is not recommended unless a local unit is processing a single batch. Neither the Excel batch tracker nor the Attachment E version of batch tracking is sent to ASC; however, the **batch number** associated with the invoice(s) is provided to ASC when a batch is submitted.

Submit batches for processing to SM.FS.asc_eera@usda.gov using only the batch number in the subject line and attaching each package separately to the email. **If a prompt to submit files through the cloud is triggered when attempting to send the batch, DO NOT accept this option.** Accepting this option will result in the batch not being received at ASC. Remove one or more payment packages from the email to reduce the size of the batch, then proceed with sending the batch(es). **Ensure that batch tracker records are updated** to accurately reflect the content of the batch(es) submitted.

5.0 LEND/LEASE GUIDANCE FOR OF-286 RESOURCES

Lend/lease involves **more than one IMT** using the same resource(s) on different incidents, e.g., one IMT is “lending” resources to a “leasing” IMT. When one IMT is managing multiple fires under the same Delegation of Authority, or when more than one IMT is managing the same incident or complex, moving or sharing resources between the fires or IMTs is covered under Administrative (Admin) Changes (see SIIBM Chapter 20). Admin Change is similar to Lend/Lease; however, Lend/Lease is more restrictive.

When IMTs consider lend/lease or administrative changes, they must ensure that financial codes are compatible with paying agency systems and that each agency involved recognizes the validity of the agreement(s) under which resources are operating. Reference SIIBM Chapter 20 and/or [NWCG IBC Lend/Lease Guidance for additional details](#).

- Lend/Lease and Admin Change are authorized for T2IA and T2 crews and I-BPA resources under established preseason contracts and agreements.
- Lend/Lease is NOT authorized under incident only agreements including EERAs and/or LUAs; however, Admin Change IS authorized.
- Lend/Lease and Admin Change resources will retain the same resource order number for tracking purposes. When using e-ISuite, post time to the database that includes the original assignment.
- Lend/Lease of resources is recommended to be limited to three days. Beyond three days, reassignment of the resource(s) to the gaining incident should be considered.
- Resources involved in Lend/Lease or Admin Change scenarios should be demobilized from the original incident to which ordered. The original ordering incident will process all payment packages related to the single assignment regardless of the jurisdiction of incidents to which resources were lend/leased or shared.
- The Finance Section must verify the correct resource order number and fire codes are entered on each OF-286 and that the remarks block indicates “Lend/Lease (or Admin Change) from (*incident name or number*)” on each OF-286 other than the invoice for the original incident. Remarks for the original incident should note dates missing due to lend/lease or administrative changes and for any other reason (e.g., day off).

6.0 CONTRACT CLAIMS

- All contract claims related to fire and all-hazard incidents under Forest Service primary jurisdiction will be processed following guidance that was effective May 15, 2025. Vendors that inquire about the claims process should be directed to <https://forms.office.com/g/ENzcLgza7U> to submit the intake form. When this step is complete, the vendor will receive an email regarding next steps and a Contracting Officer will complete the process with the vendor.
- National contracts paid by the USFS, including crews, caterers, showers, aviation or preseason IBPAs paid by the USFS in Unified Command are to submit contract claims following this process.
- Incident personnel are responsible for investigating each claim or potential claim in accordance with guidance in PMS-902 (SIIBM). Pertinent documentation must be maintained in the incident files and may be sent via email to sm.fs.IPO_CLAIMS@usda.gov.

7.0 FINANCE SECTION CHIEF OR LOCAL UNIT (IF NO FSC/IMT IS ASSIGNED) RESPONSIBILITIES

Verify payment packages are complete and accurate prior to submission to ASC-IF:

- Emergency Equipment Shift Tickets (OF-297), Emergency Equipment Fuel and Oil Issues (OF-304), and/or other documentation supporting additions/deductions have been posted accurately. Copies of OF-297s and OF-304s are not required for the payment package; however, these must be retained in the incident records with other supporting documentation for the invoice.
- The agreement rates have been calculated and entered correctly on the OF-286.
- If payments are being charged to non-suppression funds (e.g., priority fuels projects, prescribed burns), job codes have been validated with a host unit budget representative to ensure the codes are correct, active in FMFI, and have adequate funding available.
- Documentation requirements outlined in the NWCG Standards for Interagency Incident Business Management, Chapters 20 and 40, and this document are met.
- Adequate information is provided in the remarks block and/or on General Messages (ICS-213) to explain special/unusual situations including lend/lease, partial payments, and calculation of deductions for equipment breakdowns.
- Packages are sent to the correct jurisdiction and/or payment center. Invoices for lend/lease and/or shared resources are sent to the payment center associated with the original order for processing.

Ensure all required documentation is complete and included in the payment package:

- Resource order with completed fill information.
- Relevant pages of I-BPA finance copy (Form SF-1449 or AIMS equivalent) or EERA (Form OF-294).
- Rates match those listed in the agreement or an explanation is provided in the remarks section on the OF-286 or on an attached General Message (ICS-213).
- OF-286, Emergency Equipment Use Invoice, including the signatures of both the vendor or Vendor Representative and Government Receiving Official. Equipment is identified by the last 6 characters of the Unique ID, typically the VIN or Serial Number (if no VIN number is available) listed in the contract/agreement. If the OF-286 was generated outside of e-ISuite, an invoice number is assigned following this convention: F-YYYY-Incident#-4CharacterRO#-AlphaSequence where YYYY is the calendar year the invoice was generated. For example, the first invoice submitted for E-123 on incident KY-DBF-260202 would be assigned the invoice number F-2026-KY-DBF-260202-E123A.
- Commercial invoices used in lieu of the OF-286 contain all required information (see bulleted list in Section 9). An invoice number for tracking purposes (see previous bullet) is assigned.
- Backup documentation for lump sum amounts on the OF-286 and/or the commercial invoice is included and clearly relates all charges to rates established in the agreement, ensuring reviewers can understand how lump sums were derived when packages are reviewed. Examples of items that may have lump sum amounts on invoices are portable toilets, hand washing units, tents, and clerical support units.
- Documentation supporting any deductions for equipment breakdown(s) clearly shows how the deductions were calculated.
- If there is an amount in either the “Deductions” or “Additions” fields (OF-286 box 26 and/or 27), the Deductions and Additions sheet generated from e-ISuite or equivalent document is included with the invoice. If lodging is listed on the addition sheet, receipts are included in the payment package.

8.0 OF-286 INVOICE CORRECTIONS AND PAYMENT ISSUES

- **Electronic invoices are not to be edited** after having been finalized to make changes or corrections. If the invoice cannot be deleted, corrected within the system, and re-finalized, manual corrections must be completed in a contrasting color such as blue or red. These corrections may be made using electronic notations/comments mimicking pen-and-ink while preserving the original invoice data, or may be made using pen-and-ink on a hardcopy of the invoice that is then scanned to a file for inclusion in a payment package to be batched and sent to SM.FS.asc_eera@usda.gov. All corrections must be initialed and dated, and copies of corrected invoices must be retained in the incident files. If a correction is caught after a payment has already been made, a bill for collection or supplemental payment will be issued.
- If a correction is necessary after the initial OF-286 has been sent to ASC, retain the original and create a copy on which corrections will be made. Indicate “Corrected Invoice” at the top of the invoice copy, make the necessary electronic or manual pen-and-ink corrections as previously described, clearly identify if the correction is an addition or deduction to the original invoice amount, initial/sign and date, and create a new payment package to be batched and sent to SM.FS.asc_eera@usda.gov.

If there is an issue with a vendor payment after the invoice has been paid, the vendor should call the FS Contact Center at 1- 877-372-7248, Option 1, to create a case. The batch number is helpful but not required. Vendors and agency employees with approved access can review payment status at: www.ipp.gov. Approved agency employees may also use the [IAS/IPP Lookup Table](#) to review payment status.

If an invoice submitted to the EERA inbox has an issue identified by the Invoice Solution Team (IST), IBS Dashboard or the field, documentation to resolve the invoice issue should be submitted to sm.fs.ipa_ist@usda.gov. Include “ISSUE” in the Subject Line of the email.

9.0 PAYMENT TYPES PROCESSED VIA OF-286:

9.1 BLANKET PURCHASE AGREEMENTS (BPAs)

Payments must be made per procedures identified in the agreement, which may be other than by OF-286; however, if payments are to be made by the Forest Service via ASC, vendors must have an active registration in SAM (see Section 3).

Required on Invoices Used In Lieu of OF-286:

- Agreement number
- UEI number
- Resource Order number
- Job code
- Signature, printed name, and title of Government Receiving Official
- Date of signature

Assign an invoice number (see Section 7) and compile a payment package (see Section 4) to be batched and sent via email to SM.FS.asc_eera@usda.gov. **Refer to Section 3 regarding interim payment requirements, frequency, and submission timeframes for ongoing incidents.**

9.2 CREWS

Follow the guidance for batch transmittals outlined in Section 4 to submit payment packages to for these crews to SM.FS.asc_eera@usda.gov:

- Type 2 Initial Attack (IA) National Contract Crews (NCC) **regardless of incident jurisdiction**
- Type 2 BPA Crews (T2C) for **Forest Service** and **all state jurisdiction** incidents (see C.24(a))

Payments for Type 2 crews **on other federal jurisdiction incidents** are processed and paid **by the jurisdictional agency** (see agreement provision C.25(l)(a)). If protection responsibility is not aligned with jurisdiction, consult the host agency to ensure invoices are submitted correctly. If using crews under Lend/Lease guidelines, ensure that all invoices are sent to the original ordering agency for payment.

Copies of Crew Time Reports (SF- 261) used to post data to the OF-286 are **not required** for the payment package; however, these must be retained in the incident records with all other supporting documentation.

9.3 INCIDENT BLANKET PURCHASE AGREEMENTS (IBPAs), EMERGENCY EQUIPMENT RENTAL AGREEMENTS (EERAs), AND LAND USE AGREEMENTS (LUAs)

For IBPAs, EERAs, and LUAs follow the general rule that the jurisdictional/protecting agency makes the payment regardless of which federal agency signed the agreement/contract. Payment packages for Forest Service jurisdictional incidents will be sent to SM.FS.asc_eera@usda.gov following the guidance outlined in Section 4.

9.4 CATERERS AND SHOWERS

If the Forest Service is the paying agency and orders for caterers and/or showers were filled using an **Incident-only EERA**, follow the guidance in Section 4 to prepare and submit payment packages to SM.FS.asc_eera@usda.gov.

Regardless of paying agency, if Mobile Food Services (Caterers) and/or Mobile Shower Facilities were filled using the **National Contracts**, vendors submit invoices directly to the **Forest Service** for payment. No OF-286 is generated; the IMT has no role in submitting a payment package.

If orders for showers were filled using the **Call When Needed (CWN) Mobile Shower Facilities BPA**, vendors submit invoices to the **host/paying agency** for federal jurisdiction incidents, or, for state or other non-federal jurisdiction, the vendor will follow payment procedures outlined in the applicable agreement. No OF-286 is generated; the IMT has no role in submitting a payment package.

National Mobile Food Services and National Mobile Shower Facilities contracts and the CWN Shower BPA are posted here: https://www.fs.usda.gov/business/incident/logistics.php?tab=tab_1.

10.0 OTHER PAYMENT TYPES AND SYSTEMS

10.1 COOPERATIVE AGREEMENT PAYMENTS

Cooperative Fire Protection Agreements (CFPAs) cover activities related to wildland fire, approved severity activities, and presidentially declared emergencies or disasters under FEMA authorities. State cooperators may include established rates for their resources in these agreements and may also establish agreements with additional cooperators such as local fire departments. Payments may be made by either or both OF-288 and OF-286 invoices. The Finance Section Chief may need to request/refer to the CFPA and/or additional agreements to determine the correct rates and post time accurately for these resources.

Incidents do not submit cooperator payments. Cooperators must take original OF-288 and/or OF- 286 invoices and all supporting documentation to the home unit at time of demobilization. Ensure all relevant information to support the cooperator billing is provided, such as involvement in lend/lease, resource sharing, lodging and/or per diem that may have been authorized, etc. Ensure that copies of all completed invoices and supporting documentation are retained in the Incident Finance Package. Refer Section 7 for additional information regarding OF-286 invoices and FSC/IMT responsibilities.

The cooperating state agency must submit billing documents for its resources and for appropriate reimbursements made under its agreements with other cooperators to the designated USFS regional representative according to the process outlined in its Agreement and/or Operating Plan. A designated regional representative ensures that review and approval processes are completed and submits invoices for payment via email to SM.FS.asc_coop@usda.gov. State cooperators must have an active registration in SAM.gov for “all awards” to be paid. See section 3 for more detailed information.

Required Documentation:

- FS Request Form for Reimbursable Agreements with Second Reviewing Official signature.
- Invoice with all required elements:
 - Invoice number
 - Invoice date
 - Cooperator name
 - UEI (must have active SAM registration, see <https://sam.gov/content/home>)
 - Agreement number
 - Dates of service
 - 8-digit FS job code and unit override
 - Signature, signature date, printed name and title of receiving official (first reviewer)

If there is an issue with a Cooperative Agreement (COOP) payment after the invoice has been paid, please call the FS Contact Center at 1-877-372-7248, Option 1, and create a case.

10.2 AVIATION AND RETARDANT CONTRACTS

Forest Service contracted aviation payments are processed utilizing the [Incident Business System - Aviation \(IBS\)](#). Full Service, On Demand and Bulk retardant payments are directed through the Contracting Officer (CO), Contracting Officer’s Representative (COR), or Air Tanker Base Manager.

10.3 NATIONAL EMERGENCY RENTAL VEHICLE (NERV) BPA

Payments for NERV BPA rentals are processed by the NERV program. There is no longer a requirement for users to submit a cover sheet for each rental; however, pool vehicle custody logs must be submitted and accidents and/or damage to any NERV vehicle must be reported. Documentation and inspections are to be forwarded to sm.fs.nerv@usda.gov. Reports via phone and/or questions regarding NERV Standard Operating Procedures may be directed to 208-390-4868. Additional information is available here: <https://www.wildfire.gov/page/national-emergency-rental-vehicle-nerv>.

11.0 CASUAL PAY (FS-HIRED AD EMPLOYEES)

Administratively Determined (AD)/Casual employees are paid by their hiring agency regardless of the jurisdictional/protecting agency responsible for the incident. **DO NOT submit payment packages to ASC for casuels hired by the Department of Interior (DOI).** DOI AD payment packages are to be submitted to the DOI Casual Payment Center (CPC).

OF-288s generated from e-ISuite are not to be edited after having been finalized to make changes or corrections. If the OF-288 cannot be deleted, corrected within the system, and re-finalized, manual corrections must be completed in a contrasting color such as blue or red. These corrections may be made using electronic notations mimicking pen-and-ink while preserving the original invoice data or may be made using pen-and-ink on a hardcopy of the invoice that is then scanned to a file submission. Do not use correction fluid/tape or electronically obliterate the original data being corrected. Annotate in block 19 that corrections have been made, initial, and date. If a correction is being made to an OF-288 that was previously sent to Incident Finance, note “Corrected” at the top of the document.

Do not submit OF-288s to ASC in a payment package. For each AD, send two files:

- The OF-288 with adjustments page* and travel receipts (e.g., lodging, baggage, if applicable). File should be named using the convention beginning with 288I or 288F (see link on page 3).
- The Single Resource Casual Hire (SRCH) form or Crew Manifest using the CH** or CM naming convention.

*ASC-IF Casual Pay will process travel reimbursements using the FireCode(s) posted on the adjustments page from the OF-288. It is acceptable to enter the reimbursement as a lump sum amount, or as several lump sum amounts to post reimbursements to multiple codes, and to use the casual travel worksheet available to Forest Service employees at this link as backup documentation: <https://usdagcc.sharepoint.com/sites/fs-cfo-bfp/CasualPay/SitePages/Casual-Payments-Information.aspx>.

**Documents that should be combined with the SRCH into a single CH file when submitted include approved exception positions, authorization for training over 80 hours, and/or General Messages related to the position in which the AD performed. Assignment extension forms are not required.

Hiring documents (see Attachment A) must be submitted separately from the 288 and CH. Incident Behavior forms are not required by ASC

Finalized OF-288 invoices are submitted in sequentially numbered batches via email to SM.FS.asc_ipc@usda.gov. The assigned IMT(s) and/or the incident host unit **must** use and maintain a batch tracking system (batch tracker) to ensure there is accountability for all finalized invoices. The default FireNet filing structure includes a preformatted Excel batch tracker for this purpose.

Attachment D – Transmittal for Casuals’ Incident Time Reports may be used as the batch cover sheet, or, if an Excel batch tracker tool is in use, a worksheet page that includes all necessary information to include the IMT name and contact information (reference Attachment D) may be used instead. If using the Excel sheet, do not convert to a PDF. No signature is required by ASC on the cover sheet.

Attach the cover sheet, the 288 and the CH or CM for each AD in the batch individually to the email being sent to ASC using only the batch number as the subject line for the email. For example, if five invoices are to be sent in a batch, the e-mail will have eleven attachments - the cover sheet, 5 OF-288s and five CH forms. For multiple members of a crew in the same batch, one CM is sufficient. **If a prompt to submit files through the cloud is triggered when attempting to submit the batch, DO NOT accept this option.** Attempting to send it through the cloud will result in the batch not being received at ASC. Remove two or more files from the email to reduce the size of the batch, replace the cover sheet with a corrected version, then proceed with sending the batch. Ensure that batch tracker records are updated to accurately reflect the content of the batch(es) submitted.

Hard copy documents must be scanned and sent electronically. Hard copies should NOT be sent to ASC-IF but may be required by the host agency to be maintained in the incident files. Electronic copies of all files sent to ASC-IF and the supporting documentation for each are to be retained in the electronic Incident Finance Package.

Return travel time will be estimated. If there are delays during return travel, the hiring unit is responsible for submitting a supplemental OF-288 with the CH for the additional time to Incident Finance within 3 business days of the Casual’s return.

If travel reimbursement is included on the OF-288 and supporting documentation is missing or other payment issues related to travel are identified, pay for the casual employee will not be held for more than seven (7) business days in Incident Finance pending resolution. When travel issues cannot be resolved after initial contact and one follow up by Incident Finance, travel reimbursement will be removed from the OF-288 and payment for work time will be processed. Home/hiring units will be notified and will be required to process travel separately using ETS2 when questions are resolved. **Travel cannot be split between the OF-288 and ETS2.** Refer to Attachment B - Casual Hire Travel Process to determine the appropriate method for claiming travel expenses.

If there is an issue with a Casual Hire OF-288 after the casual is paid, the casual should call the FS Contact Center at 1-877-372-7248, Option 1, and create a case.

Federal Employees Health Benefits for Casuals are available to those who meet the criteria.

Information is available at the following link:

https://www.nifc.gov/sites/default/files/programs_documents/CPC/forms/FEHB-FEDVIPFastFactsForCasuals.pdf

Detailed casual hire information/instructions are included in the following locations:

- Attachment A – Casual Hire Responsibilities
- Attachment B – Casual Hire Travel Process
- Attachment C – OF-288 Audit Procedures
- Attachment D – Casual Transmittal Sheet

Attachment A: USFS Casual Hire Process Responsibilities

Hiring Official: *preseason or at Time of Hire*

- DHS Form I-9: Review Section 1, examine (DO NOT photocopy) the casual's verification documents, and complete Section 2 within 3 business days of hire. Forms are valid for three years. A listing of casuals with current I-9s is available on the internal FS website here: <https://usdagcc.sharepoint.com/sites/fs-cfo-bfp/CasualPay/SitePages/Casual-Payments-Information.aspx>.
- Federal and State Tax Forms: Both are required unless a state does not have an income tax or is designated to use the federal form. At the time of this publication, only NM, ND, and UT use the federal form. Resubmit forms for changes or yearly for exempt status.
- SF-1199a Direct Deposit Form completed and signed by the casual.

Use these naming conventions and submit via encrypted email to SM.FS.asc_ipc@usda.gov:

- W-4: W4_LastName_FirstInitial
- State Tax Form: XXW4_LastName_FirstInitial (replace XX with 2-letter state code)
- I-9: I9_LastName_FirstInitial_DateCompleted
- Direct Deposit Form: DD_LastName_FirstInitial

Casual Hire: *preseason or at Time of Hire*

- Provide verification documents to the hiring official and complete Section 1 of the I-9 form.
- Complete and sign the Direct Deposit Form SF-1199a if it has not been previously submitted or if banking information has changed.
- Complete Federal W-4 and State tax forms. Update both if mailing address or tax status changes. If forms are incomplete/incorrect, withholding will be at the highest tax rate (marital status of single and zero exemptions). A new form will be required to adjust future withholding. Taxes will be withheld based on the original "Hired At" location and/or determined by the state tax form(s) submitted.

Hiring Official: – *at Time of Hire or Dispatch:*

- **Individual Resource(s):** Complete a new Single Resource Casual Hire Information Form (SRCH), [PMS 934](#) (August 2024 revision) or use the SRCH App for each individual for each new assignment and provide a copy to the casual for submission to the Finance Section at the incident or to the Host Unit Finance contact. It is the responsibility of the hiring official to ensure that the assignment meets the provisions of the AD Pay Plan in effect on the date of hire. Once hired, a casual may be reassigned without a new form being completed. The reassignment is documented on the initial hiring document to show the effective date, rate, position, and incident/request numbers. Once a casual has been released and completed demobilization travel, the person is no longer under hire, and a new form is required for each new period under hire. It is neither authorized nor appropriate to complete a “preseason” or “blanket” SRCH with the expectation that the casual will use the same form for multiple periods under hire during the season.
- **Casual Hire Crew or Mixed Crew:** Complete a Crew Manifest in lieu of the PMS 934 with an accurate listing of names, job titles, and AD class(es). Provide a copy to the Crew Boss or Crew Representative for submission to the Incident Finance Section or Host Unit Finance contact.

Incident Finance Section, Host Unit, and/or Hiring Unit:

- Ensure the “Hired At” Unit ID (e.g., ID-BOF) designates the hiring/paying agency (DOI or USFS). For federal casuals, it must be associated with a federal land-based unit rather than a generic identifier such as a dispatch center or a non-federal identifier for a state, county, or rural fire department. In e-ISuite, the “Hired At” block currently defaults to the home unit of the resource, which is incorrect if, for example, a state employee is hired by a federal agency. NOTE: The “Hired At” field populates Block 1 of the OF-288.
- Ensure “kind” reflects an overhead position for all casuals (e.g., FFT1, not HC1).
- Code cooperator and state employees not hired as federal ADs as "Other" not as “AD.”
- e-ISuite users: Enter the Employee Common Identifier (ECI) or enter all 9s (if unknown) in the Time program. DO NOT enter a Social Security Number and DO NOT enter any other random numbers. This field may also be left blank if the ECI is unknown.
- Record work time following guidance in the NWCG Standards for Interagency Incident Business Management and the AD Pay Plan that was in effect on the date of hire. Ensure the AD rate and Title are included in all columns and match the Pay Plan Matrix.
- Use e-ISuite, when available, to record time and export data daily to the e-ISuite repository. Use of e-ISuite will increase the speed at which the OF-288 is processed for payment.
- Process interim payments every two weeks for assignments lasting more than 21 days, indicating “interim payment” in the remarks section of the OF-288.
- Close out travel time for casuals working away from the point of hire by posting estimated time for return travel. If a casual is part of a crew with mixed employment types (e.g., FED and AD), post travel time for the casuals separately. Casual travel expenses may also be posted if required receipts are available and no travel expenses are to be processed in the official electronic system travel system (ETS2). Travel expense receipts must be attached to the OF-288.
- Submit a copy of the SRCH or Crew Manifest with OF-288s submitted to ASC Incident Finance and **ensure that all are for Forest Service hired ADs**. If any adjustments are needed to time or travel after a casual demobilizes, it is the hiring unit’s responsibility to ensure that an appropriate corrected or supplemental OF-288 is submitted for processing. See Attachment B: Forest Service Casual Hire Travel Process. Questions on travel should be directed to 1-877-372-7248 option 3.
- Completed I-9 and W-4 forms contain sensitive PII. If these are completed and/or submitted at the incident, ensure that they are NOT retained in the electronic Incident Finance Package or submitted to ASC with a payment package via unencrypted email. Completion of these forms is normally a preseason process at the hiring unit, so any occurrence should be rare; however, if these documents are submitted at the incident, coordinate with the hiring unit to ensure proper disposition.

Attachment B: Forest Service Casual Hire Travel Process

CASUAL HIRE TRAVEL EXPENSE REIMBURSEMENT CLAIMED ON THE INCIDENT TIME REPORT (OF-288)

All temporary duty travel for casual hires will be processed in accordance with GSA Federal Regulations, Department of Agriculture Travel Regulations, and Forest Service Travel Direction:

- Federal Travel Regulations (FTR) Chapter 300–General
- Federal Travel Regulations (FTR) Chapters 301–Temporary Duty (TDY) Travel Allowances
- Agriculture Travel Regulations (ATR) Department Manual 2300-001
- Forest Service Handbook (FSH) 6509.33, Chapters 300 and 301

Non-compliance with these regulations may result in a bill for collection issued to the casual employees.

TRAVEL REIMBURSEMENT METHODS

There are two methods for Forest Service casual employees to claim allowable travel expenses. Travel may be reimbursed on the Incident Time Report, also called the OF-288, **OR** via the official electronic travel vouchering system (ETS2); however, reimbursement via the OF-288 is limited and reimbursement **cannot be split** between the two methods. Incident Management Teams (IMTs) or hiring units should process casual travel for emergency (including prescribed fire) incident assignments utilizing the OF-288 whenever possible. The OF-288 cannot be used to reimburse travel expenses for casuals attending training.

Reimbursement via the OF-288 is limited to the following:

- Privately Owned Vehicle (POV) Mileage
- Per Diem (lodging and M&IE)
- Travel-related baggage fees, parking, tolls, and laundry expenses
- Local transportation such as taxi, Uber, Lyft or rideshares with receipts
- Gas for rental cars leased under NERV, IBPA, and EERA with receipts
- Travel reimbursement for assignments of 30 days or less

Receipts must be attached to the OF-288 for lodging, baggage fees, local transportation, rental car gas, and airport parking.

Casual employee pay on the OF-288 will not be held for more than seven days in Incident Finance for pending travel reimbursement issues. When travel issues cannot be resolved after initial contact and one follow up by ASC-IF, travel claims will be removed from the OF-288 and payment for work time will be processed. Home/hiring units will be notified in writing, and travel will need to be claimed through ETS2 when resolved by hiring unit.

ETS2 **must** be used for casual reimbursement under the following circumstances:

- Lodging exceeds the local GSA per diem allowance posted at <https://www.gsa.gov/travel?topnav=travel>
- Rental car rented by casual employee
- Travel that can be planned and authorized in advance (e.g., training, non-emergency assignments)
- Extended incident assignments (over 30 days excluding travel days)
- Other expenses not allowed for reimbursement via the OF-288 (car wash, supplies, etc.)
- Any unusual or complex travel reimbursement claims (privately owned airplane mileage, RV rental space fees, extended duration, etc.)

A copy of the employee's OF-288 **must** be uploaded into ETS2 for the period of travel.

When a casual has reimbursable expenses that are not approved for reimbursement on the OF-288 the entire travel reimbursement is to be processed through the electronic travel system. Travel reimbursement cannot be split between the two systems; one or the other must be utilized for the complete trip or assignment.

RATES OF REIMBURSEMENT

Rates of reimbursement for per diem [lodging and meals and incidental expenses (M&IE)] will correspond to the current rates posted on the GSA website at www.gsa.gov/perdiem. The location of the incident determines the maximum per diem reimbursement rate. Use the Standard Rate for Incident Camps located in unlisted counties. First and last day reimbursements will be made at 75% of the applicable M&IE rate and must be adjusted for meals furnished to the casual by the Government. The following table shows the calculation for 75% of the per diem rates, as well as examples of calculating first and last day when meals are provided.

2026 M&IE BREAKDOWN OF STANDARD CONUS RATES

M&IE Total	\$68.00	\$74.00	\$80.00	\$86.00	\$92.00
Breakfast	\$16.00	\$18.00	\$20.00	\$22.00	\$23.00
Lunch	\$19.00	\$20.00	\$22.00	\$23.00	\$26.00
Dinner	\$28.00	\$31.00	\$33.00	\$36.00	\$38.00
Incidentals	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
75% M&IE Total (first and last day)	\$51.00	\$55.50	\$60.00	\$64.50	\$69.00

EXAMPLES

First Day - less dinner provided

M&IE Total	\$51.00	\$55.50	\$60.00	\$64.50	\$69.00
Dinner	\$28.00	\$31.00	\$33.00	\$36.00	\$38.00
NET PER DIEM	\$23.00	\$24.50	\$27.00	\$28.50	\$31.00

Last Day - less breakfast provided

M&IE Total	\$51.00	\$55.50	\$60.00	\$64.50	\$69.00
Breakfast	\$16.00	\$18.00	\$20.00	\$22.00	\$23.00
NET PER DIEM	\$35.00	\$37.50	\$40.00	\$42.50	\$46.00

First Day - less lunch & dinner provided

M&IE Total	\$51.00	\$55.50	\$60.00	\$64.50	\$69.00
Lunch	\$19.00	\$20.00	\$22.00	\$23.00	\$26.00
Dinner	\$28.00	\$31.00	\$33.00	\$36.00	\$38.00
NET PER DIEM*	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00

*Note: Cannot be less than Incidental Rate of \$5.00

Last Day - less breakfast & lunch provided

M&IE Total	\$51.00	\$55.50	\$60.00	\$64.50	\$69.00
Breakfast	\$16.00	\$18.00	\$20.00	\$22.00	\$23.00
Lunch	\$19.00	\$20.00	\$22.00	\$23.00	\$26.00
NET PER DIEM	\$16.00	\$17.50	\$18.00	\$19.50	\$20.00

NOTE: Net per diem amounts in the tables above INCLUDE the \$5.00 incidental rate.

Lodging will be reimbursed at actual expenditure rates, not to exceed current GSA rates, and must be accompanied by a receipt.

PROCEDURES

The type of expenses incurred will determine how the employee will be reimbursed for travel costs and who will process the travel. If the casual has only travel expenses not requiring a receipt, it is mandatory for the reimbursement to be made through the OF-288. IMTs should process travel reimbursement requests on the OF-288 whenever possible. An IMT may process travel expenses that require receipts (e.g., lodging). The receipts must be attached to the casual's OF-288 and forwarded to ASC-IF. Additional casual travel expenses not processed by the IMT will be submitted by the hiring unit.

If travel reimbursement was not included by the IMT on the original OF-288, hiring units will be responsible for processing travel for casuals using the electronic travel system (ETS2) or by submitting a supplemental OF-288. IMTs will continue to submit all original OF-288s for FS casuals direct from the incident to ASC-IF for wage payments (copies to casuals). Travel reimbursements made via a supplemental OF-288 will be submitted by the hiring unit to ASC-IF (SM.FS.asc_ipc@usda.gov).

PROCESSING TRAVEL WHEN NO RECEIPTS ARE REQUIRED

When a casual incurs only M&IE and/or POV mileage, the travel will be processed by the IMT. Reimbursement will be included with the payment of wages on the OF-288. This process also applies when other travel costs were incurred during the assignment but paid by a purchasing official (such as a rental vehicle or lodging).

Reimbursable expenses will be documented by the IMT when submitting the final OF-288 for payment. If an IMT is not present, the payment will be processed by the unit submitting the final OF-288 to ASC- IF for payment.

- Rates of reimbursement for POV mileage must correspond to the current posted GSA rate at <https://www.gsa.gov/travel/plan-book/transportation-airfare-rates-pov-rates/privately-owned-vehicle-pov-mileage-reimbursement-rates>. The mileage rate for 2025 is \$0.70 when no government-furnished vehicle is authorized or available (subject to change).
- Rates of reimbursement for M&IE will correspond to the current GSA rates posted at www.gsa.gov/perdiem. The location of the incident determines the maximum per diem reimbursement rate. First and last day reimbursements will be made at 75% of the applicable M&IE rate and all days must be adjusted for meals furnished to the casual by the Government. (See the above tables for examples of first and last day calculations when meals are provided.)
- When meals are available at government expense, such as from a caterer, they must be deducted, whether consumed or not, including first and last days. When meals are deducted, the minimum amount paid for M&IE is the \$5.00 amount for incidentals

Casuals working away from the point of hire will document daily POV mileage on the Crew Time Report (CTR). Reimbursable miles driven during the assignment should be posted to appropriate calendar dates. Return mileage will be posted to the last date of the assignment at the same number of miles as arrival unless the casual is reassigned to a different incident. If the casual is not reassigned and plans to deviate from the previous travel route, reimbursement will be made at the same number of miles as for arrival. The return mileage will be documented on the casual's final CTR. If necessary, miles can be determined using MapQuest or other mapping software.

Incidental expense allowances, separate from meals, may be posted as an individual entry for each calendar day, or as a lump sum combination of days. Incidental expenses included in the M&IE total allowance do not need to be posted as a separate entry.

When e-ISuite is used to create the payment document, the TIME Unit or local office will post adjustments in the TIME Module as travel additions for appropriate reimbursement of expenses. The following scenarios illustrate this process.

Scenario #1 – Camp Assignment – Mileage, First & Last Day Per Diem (dinner provided first day & breakfast provided last day), and Daily Incidentals:

POV mileage

Date: Actual date the mileage occurred
 Category: Travel-Add
 Description: Mileage #miles @rate using current GSA rate, e.g., MILEAGE 100 @ .70
 Amount: Enter the dollar amount, e.g., 70.00

Per Diem

Date: First or last date of assignment
 Category: Travel-Add
 Description: Enter description, e.g., FIRST DAY PER DIEM MINUS DINNER
 Amount: Enter 75% per diem rate minus dinner, e.g., 23.00

Description: Enter description, e.g., LAST DAY PER DIEM MINUS BREAKFAST
 Amount: Enter 75% per diem rate minus breakfast, e.g., 35.00

Incidentals (Posting a range of days)

Date: Enter date of posting
 Category: Travel-Add
 Description: Enter incidental start date – end date, e.g., INCIDENTAL 3/02– 3/09/25
 Amount: Enter total dollar amount using current GSA incidental rate, e.g., 40.00

e-ISuite Adjustment Screen

O-1 BEAR, SMOKEY Cumulative Total: **\$ 238.00**

Accounting Code * Description *
 Activity Date * Amount *
 Category *

Activity Date	Category	Type	Description	Accounting ...	Amount	Invoiced
03/01/2025	TVL-ADD	ADDITION	POV MILEAGE 100 @ .70	AAAA	\$ 70.00	
03/01/2025	TVL-ADD	ADDITION	FIRST DAY PER DIEM MINUS DINNER	AAAA	\$ 23.00	
03/10/2025	TVL-ADD	ADDITION	LAST DAY PER DIEM MINUS BREAKFAST	AAAA	\$ 35.00	
03/10/2025	TVL-ADD	ADDITION	INCIDENTALS 3/02/25 - 3/09/25	AAAA	\$ 40.00	
03/10/2025	TVL-ADD	ADDITION	POV MILEAGE 100 @ .70	AAAA	\$ 70.00	

Incidentals (Posting each day of entitlement)

- Date: Enter date of entitlement
- Category: Travel-Add
- Description: Enter incidental, e.g., INCIDENTAL
- Amount: Enter current GSA incidental rate, e.g., 5.00

e-ISuite Adjustment Screen

O-1 BEAR, SMOKEY
Cumulative Total: **\$ 238.00**

Accounting Code *	<input type="text" value="AAAA"/>	Description *	<input style="width: 95%;" type="text"/>
Activity Date *	<input type="text" value="mm/dd/yyyy"/>	Amount *	<input type="text" value="\$ 0.00"/>
Category *	<input type="text"/>		

Save Cancel Add Edit Delete

Activity Date	Category	Type	Description	Accounting ...	Amount	Invoiced
03/01/2025	TVL-ADD	ADDITION	POV MILEAGE 100 @ .70	AAAA	\$ 70.00	
03/01/2025	TVL-ADD	ADDITION	FIRST DAY OF PER DIEM MINUS DINNER	AAAA	\$ 23.00	
03/02/2025	TVL-ADD	ADDITION	INCIDENTAL	AAAA	\$ 5.00	
03/03/2025	TVL-ADD	ADDITION	INCIDENTAL	AAAA	\$ 5.00	
03/04/2025	TVL-ADD	ADDITION	INCIDENTAL	AAAA	\$ 5.00	
03/05/2025	TVL-ADD	ADDITION	INCIDENTAL	AAAA	\$ 5.00	
03/06/2025	TVL-ADD	ADDITION	INCIDENTAL	AAAA	\$ 5.00	
03/07/2025	TVL-ADD	ADDITION	INCIDENTAL	AAAA	\$ 5.00	
03/08/2025	TVL-ADD	ADDITION	INCIDENTAL	AAAA	\$ 5.00	
03/09/2025	TVL-ADD	ADDITION	INCIDENTAL	AAAA	\$ 5.00	
03/10/2025	TVL-ADD	ADDITION	LAST DAY PER DIEM MINUS BREAKFAST	AAAA	\$ 35.00	
03/10/2025	TVL-ADD	ADDITION	POV MILEAGE 100 @ .70	AAAA	\$ 70.00	

Scenario #2 – Assignment with Mileage & No Meals Provided

POV Mileage

- Date: Actual date the mileage occurred
- Category: Travel-Add
- Description: Mileage # miles @ rate using current GSA rate, e.g., MILEAGE 100 @ 0.70
- Amount: Enter the dollar amount, e.g., 70.00

Per Diem (includes daily incidentals)

- Date: First or last date of assignment
- Category: Travel-Add
- Description: Enter first day per diem, e.g., FIRST DAY PER DIEM
- Amount: Enter current GSA per diem rate at 75%, e.g., 51.00

- Date: Enter date of posting
- Category: Travel-Add
- Description: Enter range of full per diem dates, e.g., PER DIEM 03/02-03/09/25
- Amount: Enter total of current GSA per diem rate multiplied by # of days, e.g., 544.00

e-ISuite Adjustment Screen

O-1 BEAR, SMOKEY Cumulative Total: **\$ 786.00**

Accounting Code * Description *

Activity Date * Amount *

Category *

Save Cancel Add Edit Delete

Activity Date	Category	Type	Description	Accounting ...	Amount	Invoiced
03/01/2025	TVL-ADD	ADDITION	POV MILEAGE 100 @ .70	AAAA	\$ 70.00	
03/01/2025	TVL-ADD	ADDITION	FIRST DAY PER DIEM	AAAA	\$ 51.00	
03/09/2025	TVL-ADD	ADDITION	PER DIEM 3/02/2025 - 3/09/2025	AAAA	\$ 544.00	
03/10/2025	TVL-ADD	ADDITION	LAST DAY PER DIEM	AAAA	\$ 51.00	
03/10/2025	TVL-ADD	ADDITION	POV MILEAGE 100 @ .70	AAAA	\$ 70.00	

Scenario #3 – Assignment with Mileage, Lodging Expenses and No Meals Provided (See “Processing Travel When No Receipts Are Required” section for calculations when meals are provided.)

POV Mileage

- Date: Actual date the mileage occurred
- Category: Travel-Add
- Description: Mileage #miles @ rate using current GSA rate, e.g., MILEAGE 100 @ .70
- Amount: Enter the dollar amount, e.g., 70.00

Per Diem

- Date: First or last date of assignment
- Category: Travel-Add
- Description: Enter first day per diem, e.g., FIRST DAY PER DIEM
- Amount: Enter current GSA per diem rate at 75%, e.g., 51.00

- Date: Enter date of posting
- Category: Travel-Add
- Description: Enter range of full per diem dates, e.g., PER DIEM 03/02-03/09/24
- Amount: Enter total of current GSA per diem rate multiplied by # of days, e.g., 544.00

Lodging

- Date: Enter date of posting
- Category: Travel-Add
- Description: Enter range of lodging expenses, e.g., LODGING 03/01-03/09/25
- Amount: Enter total of lodging + tax per night multiplied by # of days, e.g., 702.00*
The lodging example used \$70/night lodging + \$8/night tax. 78 x 9 days = 702.
*** Ensure lodging rate falls within allowable amount based on per diem location**

e-ISuite Adjustment Screen

O-1 BEAR, SMOKEY Cumulative Total: **\$ 1,488.00**

Accounting Code * Description *

Activity Date * Amount *

Category *

Save Cancel Add Edit Delete

Activity Date	Category	Type	Description	Accounting ...	Amount	Invoiced
03/01/2025	TVL-ADD	ADDITION	POV MILEAGE 100 @ .70	AAAA	\$ 70.00	
03/01/2025	TVL-ADD	ADDITION	FIRST DAY PER DIEM	AAAA	\$ 51.00	
03/10/2025	TVL-ADD	ADDITION	PER DIEM 3/02/2025 - 3/09/2025	AAAA	\$ 544.00	
03/10/2025	TVL-ADD	ADDITION	LODGING 3/01/2025 - 3/09/2025	AAAA	\$ 702.00	
03/10/2025	TVL-ADD	ADDITION	LAST DAY PER DIEM	AAAA	\$ 51.00	
03/10/2025	TVL-ADD	ADDITION	POV MILEAGE 100 @ .70	AAAA	\$ 70.00	

When e-ISuite is NOT used to record time and adjustments for a casual, the hard copy form OF-288 “18. Commissary and Travel” section should be completed to include reimbursement for these expenses. When an e-ISuite OF-288 Commissary Record is not generated, it is recommended to use a calculation spreadsheet for backup documentation. The internal USFS [Casual Payments Information](#) website includes a [travel worksheet](#) in the “Casual Payments Forms” section.

If the original OF-288 was sent directly from the incident to ASC-IF for the salary payment, the casual’s copy of the original timesheet will be used to prepare a supplemental for travel reimbursement. On the copy write “Travel Supplement” across the top and add the travel reimbursement as outlined below. A hiring unit official will sign as the Time Officer.

Scenario #1 – Camp Assignment – Mileage, First & Last Day Per Diem (dinner provided first day & breakfast provided last day), and Daily Incidentals:

Travel Reimbursement		
Date	Item	Amount
3/01/2025	POV Mileage 100 miles @\$.70	\$70.00
3/01/2025	First Day Per Diem	\$23.00
3/10/2025	Incidentals 3/02 -3/09/2024	\$40.00
3/10/2025	Last Day Per Diem	\$35.00
3/10/2025	POV Mileage 100 miles @\$.70	\$70.00
TOTAL		\$238.00

Scenario #2 – Assignment with No Meals Provided:

Travel Reimbursement		
Date	Item	Amount
3/01/2025	POV Mileage 100 miles @\$.70	\$70.00
3/01/2025	First Day Per Diem	\$51.00
3/10/2025	Per Diem 3/02 - 3/09/2024	\$544.00
3/10/2025	Last Day Per Diem	\$51.00
3/10/2025	POV Mileage 100 miles @\$.70	\$70.00
TOTAL		\$786.00

Scenario #3 – Assignment with Lodging Expenses and No Meals Provided (See “Processing Travel When No Receipts Are Required” section for calculations when meals are provided):

Travel Reimbursement		
Date	Item	Amount
3/01/2025	POV Mileage 100 miles @.70	\$70.00
3/01/2025	First Day Per Diem	\$51.00
3/10/2025	Per Diem 3/02 - 3/09/2024	\$544.00
3/10/2025	Last Day Per Diem	\$51.00
3/10/2025	Lodging 3/01 - 3/09/2024	\$702.00
3/10/2025	POV Mileage 100 miles @.70	\$70.00
TOTAL		\$1488.00

Attachment C: USFS Incident Time Report – OF-288 Audit Procedures

The organization submitting the OF-288(s) for payment must ensure that each has been audited. The designated reviewing official representing the IMT, host unit, or hiring unit must verify that the OF-288 – Incident Time Report(s) submitted for payment to Incident Finance are for casual hires and that each has been reviewed for the following:

Block 1. Hired At: Verify the Unit Identifier code belongs to a Forest, not a Dispatch Center or a DOI agency, and matches the hiring location on the employee’s hire form. For example, ID-BOF is the Boise NF, which is appropriate. ID-BDC is the Boise Dispatch Center and ID-BOD is the Boise BLM, neither of which is acceptable.

Block 2. Employee Common Identifier: ECI – must be legible and match the hire form. If the ECI is unknown, it may show all 9s. No random numbers or any part of the SSN can be used.

Block 3. Type of Employment: Verify the “Casual” block is checked. Do not submit OF-288s for regular federal employees (“Federal” checked) or for any cooperator (e.g., state/local government, fire department) employees paid via agreement (“Other” checked).

Block 5. Name: Legible and matches resource order and hire form. Nicknames cannot be used.

Blocks 8-15 - Fire Information Columns A thru D:

Following are critical fields to review:

Block 8 Incident Name: Should match Fire Code and the employee’s resource order (RO).

Block 9 Incident Order Number: Should match RO/hire form, e.g., MT-LNF-005148

Block 10 Fire Code: Ensure the code matches the hire form and is assigned to the incident.

Block 12 Position code: Verify that the position code matches the job title on the hire form.

Block 13 AD Class: Verify AD class matches the hire form and Pay Plan*, e.g., FFT2 is AD-C

Block 14 AD Rate: Ensure rate matches the hourly rate listed in the applicable AD Pay Plan.

Block 15 Unit Accounting Code: If entered, it should be a USFS job code, e.g., P1J2GR 0116

*NOTE- Exception Positions require a job description signed by the Regional Incident Business Coordinator with each OF-288 submitted.

Column A		
8. Incident Name		
Crow Creek		
9. Incident Order Number (e.g., ID-BOF-000123)		
MT-LNF-0051-148		
10. Fire Code (e.g., S2C5)	11. Resource Request Number (e.g., O-33)	
J2GR		
12. Position Code (e.g., FFT2-T)	13. AD Class (e.g., B)	14. AD Rate \$
FAL1	AD-J	\$35.00
15. Home/Hiring Unit Accounting Code		
P1J2GR 0116		

Attachment C – OF-288 Audit Continued

The column totals and mathematical computations do not need to be audited.

Block 18. Commissary and Travel: If completed, ensure that appropriate documentation accompanies the OF-288 (e.g., commissary purchases, travel receipts). Instructions for completing travel are in the Forest Service Casual Hire Travel Process. For questions regarding travel vouchers processed through the Electronic Travel System (ETS2) call 1-877-372-7248, Option 3.

Block 19. Remarks: Verify pay rate/position change(s) at the incident are listed with effective date(s) and that interim/partial payments are identified as such.

Block 20. Employee Signature: Verify each page of the OF-288 has been signed, or if the employee was not available for signature, that this was noted.

Block 21. Time Officer Signature: Verify that each page of the OF-288 has been legibly signed. If digital signatures are used, ensure that the signatures are “flattened” prior to submission by printing to a PDF file.

If discrepancies are noted during the audit process, ensure these are resolved prior to submission. Resolution may require multiple types of follow up, including but not limited to, locating missing receipts, finding documentation regarding position changes or reassignments, and obtaining missing signatures.

If OF-288s for DOI-hired casuals, cooperators, or federal employees are identified, ensure these are returned to home units and/or the employee for processing. DO NOT submit to ASC.

When the audit of an OF-288 is complete and any discrepancies resolved, assemble a payment package to include each sheet of the OF-288 (earliest dates first), any supporting documentation, and the hire form. If the package is not already in electronic format, scan and assemble the components into a single PDF file. Multiple packages can be submitted as separate attachments to Incident Finance with a Transmittal Sheet (Attachment D) or an Excel batch tracker cover sheet including all necessary information from Attachment D assigning a Unique Unit “Batch Number” for tracking purposes. A copy of the Incident Time Report (OF-288), hire form, and all supporting documentation is to be retained in the incident records.

Attachment D: Transmittal for Casuals' Incident Time Reports

TRANSMITTAL SHEET

Date:

From:

Subject: Incident Time Reports and/or Hiring Documents

To: SM.FS.asc_ipc@usda.gov - Casual Pay

Unique Unit "Batch" Number to track this payroll submission:

(Use Incident/Fire number followed by sequential number, i.e., ID- BOF-000006-001 for the first batch, ID-BOF-000006-002 for the second batch and so forth. For Incidents/Fires with multiple teams assigned, please incorporate the team name in the batch.)

List of casual names submitted (attach list for more than 3):

Number of individuals with OF-288s in this transmittal:

Please provide your Team and Unit contact information below.

Incident team contact Name/email:

Phone #:

Incident unit contact Name/email:

Phone #:

Attachment E: Emergency Equipment Use Invoice Transmittal Sheet

Invoice Transmittal Sheet

Date:

From:

Subject: Invoices submitted for payment

Email To: SM.FS.asc_eera@usda.gov

Unique Unit "Batch" Number to track this submission:

(Use Incident/Fire number followed by sequential number, i.e., ID- BOF-000006-001 for the first batch, ID-BOF-000006-002 for the second batch and so forth. For Incidents/Fires with multiple teams assigned, please incorporate the team name in the batch.)

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

Number of Invoices (OF-286s) emailed:

Please provide both your Unit and Team contact information below.

Incident team contact name/email:

Phone #:

Incident unit contact name/email:

Phone #: