

INTERAGENCY INCIDENT BUSINESS MANAGEMENT
HANDBOOK

CHAPTER 80 – COST ACCOUNTING AND REPORTING

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CHAPTER 80 – COST ACCOUNTING AND REPORTING

This chapter governs the development, distribution, and use of incident cost estimates. It also provides guidelines for implementing cost analysis procedures to monitor incident cost-containment.

80.04 – Responsibilities.

1. Agency Administrator is responsible for:
 - A. Establishing cost objectives and actively participating in cost monitoring procedures.
 - B. Providing financial oversight and review of incident generated cost data in accordance with the Delegation of Authority and the Wildland Fire Situation Analysis (WFSA).
 - C. Establishing cost share agreements and determining the cost share period as appropriate.
2. Incident Commander is responsible for:
 - A. Managing the incident by the most practical and economical means consistent with the resource values threatened.
 - B. Providing review and documentation of incident costs per incident agency requirements.
 - C. Documenting cost containment actions implemented by the IMT and submitting to Agency Administrator for review and comment.
3. Administrative Representative is responsible for:
 - A. Informing or advising incident personnel of obligation requirements and establishing procedures for notifying other units of their applicable incident costs.
 - B. Ensuring validation of incident cost share agreements with master cooperative agreement and agency policy.

4. Incident Business Advisor is responsible for:
 - A. Providing advice to the Agency Administrator if there is a need for cost apportionment personnel or additional cost analysis beyond what the Incident Management Team (IMT) is providing.
 - B. Reviewing and/or assisting in the development of cost share agreements.
 - C. Communicating the Agency Administrator's concerns for cost tracking and containment requirements to the IMT.
 - D. Providing incident agency-specific cost information to the Finance/Administration Section Chief.
5. Finance/Administration Section Chief is responsible for:
 - A. Submitting cost data to incident agency for inclusion in obligation reports, as required.
 - B. Furnishing updated cost data on a daily basis to the Planning Section for inclusion in the Incident Status Summary, ICS 209.
 - C. Providing resource cost information to the IMT that can be utilized to manage resources, implement cost-containment measures, and develop costs for strategic alternatives.
 - D. Ensuring cost share agreements are developed and costs are tracked appropriately.
 - E. Preparing and validating cost share information.
6. Cost Unit Leader is responsible for:
 - A. Developing incident component cost estimates in the absence of a geographic area supplement.
 - B. Developing current and projected incident costs.

- C. Analyzing incident resource cost information, including the evaluation and tracking of inefficient and uneconomical operations.
 - D. Providing information to the IMT and incident agency as requested (e.g., management information reports).
7. Incident Management Team is responsible for:
- A. Providing cost information on a daily basis to the Cost Unit Leader in the manner requested.
 - B. Identifying areas of incident management activities where cost-containment measures can be improved and for providing input to the IC.

80.05 – Definitions. Definitions used throughout this handbook are located in the Zero Code.

- 1. Agency-Specific Costs. Costs incurred by an agency that address the sole concern of only that agency or are not incurred with mutual benefit. Agency-specific costs are not shared.
- 2. Billable/Reimbursable Costs. Those agency costs that are billable and/or reimbursable as defined by the master or individual cost share agreement.
- 3. Unified Ordering Point (UOP). Single location through which all incident resource orders are processed.

81 – INCIDENT COSTS. Incident costs are estimated for a number of categories and by a variety of methods. The incident agency determines the level of cost detail required.

81.1 – Cost Categories. There are four primary incident cost categories. These may be further sub-categorized depending on incident complexity or incident agency requirements.

- 1. Personnel costs include crews, overhead and other personnel assigned to the incident.
- 2. Equipment costs include equipment under Emergency Equipment Rental Agreements, contracts, cooperators, agency equipment, etc.

3. Aircraft costs include fixed wing, rotor wing, and retardant.
4. Support Costs.
 - A. On-incident support costs include catering unit, mobile commissary unit, shower units, cache supplies and materials, etc.
 - B. Off-incident support costs include Expanded Dispatch, Buying Teams, Administrative Payment Teams, cache personnel, Area Command, transportation to/from incident, etc. These costs are difficult to estimate.

The following chart provides examples of where incident-related costs could be obtained.

<u>HOME UNIT</u>	<u>NIFC</u>	<u>INCIDENT</u>	<u>DISPATCH</u>
Unit Employees	National	Casuals	Air Trans- <u>1/</u> port
Airtankers	Contracts	Service/Supplies	Buses <u>1/</u>
Helicopters	(Catering)	Cost-Share Data	Fire Replace- ment <u>2/</u>
Lead Planes	(Showers)	Equipment Rental	
Job Corps	(Commissary)	National Guard	
	(Engine)		
	(Crew)		
Unit Equipment	Air Transport <u>1/</u>	Other Agencies	
Fire Replace- Ment <u>2/</u>	Buses <u>1/</u>	Unit Equipment	
	Fire Replace- Ment <u>2/</u>	Fire Replacement <u>2/</u>	
	Retardant	Dispatch/Etc. <u>3/</u>	
	Airtankers		

1/ Include transportation costs (interstate and so forth).

2/ Report costs of supplies and materials furnished to incident and not returned, including expanded cache operations in support of incident.

3/ Include support costs, such as expanded dispatch, demobilization organization, transportation costs for personnel, and supplies when managed from remote location.

81.2 – Standard Component Costs. Standard component costs are developed on an annual basis by geographic areas or agencies (See

Section 88, Exhibit 01). As component costs are developed, supplements may be issued to this handbook. Component costs are measured on a daily, hourly, mileage or other dollar value (per unit) basis.

81.3 – Actual Costs. Actual costs may be used when available.

81.4 – Estimated Costs. Estimated costs may be developed at the incident by averaging the cost of like resources. This may be done within any of the four cost categories.

81.5 – Composite Costs. Composite costing combines methods and categories and is the most efficient, accurate method to determine incident costs.

82 – COST METHODS

82.1 – Initial Estimation. Initial estimation is generally used during the early stages of the incident to provide a preliminary estimate for reporting purposes. The initial estimate is usually calculated on a per unit basis (e.g., number of acres, number of personnel, number of days). The Cost Unit Leader should revise the total incident cost once all data is available.

82.2 – Resource Cost Method. The resource cost method multiplies the number of resources by the unit cost (standard component, actual or estimated) to calculate the cost of that resource per day. This method should be used to estimate costs for incidents that go beyond initial attack.

83 – TRACKING AND REPORTING METHODS. The following contains information on developing and reporting incident costs.

Regardless of the method used, cost information should be provided to the IMT and incident agency in a clear, concise format, such as: summary sheets that list daily costs by category; graphical displays (such as bar or pie charts); and/or detail sheets showing the individual resource costs. (See Appendix, Tool Kit, for sample of Cost Log.)

83.1 – Automated Cost Systems. There are several automated methods of tracking and reporting costs. The method used will be dependent on incident size, complexity, projected length, as well as skills and technology available on the incident. Following are two automated systems in existence as of the date of this amendment.

1. Incident Cost Accounting and Reporting System (ICARS). This computerized application uses database software to track resources on an operational period basis. ICARS requires creation of a database with an entry for each resource for each day assigned to the incident. Due to the time involved inputting data to build the incident database, ICARS is recommended for incidents lasting longer than three days.

ICARS can be used in an abbreviated form. Instead of tracking all resources individually, resources may be grouped (e.g., 15 engines, 20 handcrews, 200 overhead personnel). This makes the building of the database much quicker but provides less detailed data for analysis. Typically, certain resources like overhead personnel are always grouped because the benefits of individually tracking are outweighed by the time required to do so.

ICARS can generate a variety of reporting tools to display costs (e.g., spreadsheets, bars, graphs).

Technical specialists (cost specialist) with specific ICARS training can be resource ordered.

Once the database has been built, ICARS has the ability to automatically post the same data for the succeeding day(s) by entering a demobilization date. Projected costs are easily developed.

2. INCINET is a computer-based system designed to track incident resources. INCINET information is entered into a multi-purpose database, which may be utilized by multiple incident Section personnel (e.g., Check-in Status Recorder, Planning Section, Finance/Administration Section).

A cost module is applied to the multi-purpose database to estimate costs.

83.2 – Spreadsheets. There is a variety of automated spreadsheet packages available, generally used to replicate manual accounting and track costs in major categories (e.g., 20 engines, 15 handcrews). Spreadsheets may be available from the geographic area supplement or incident agency.

83.3 – Manual Accounting. This involves using standard costs and quantities of resources. These resources can then be tracked on a daily basis in a format as displayed in Section 88, Exhibit 01.

83.4 – Incident Status Summary, ICS 209. The Planning Section reports the incident status to the incident agency per operational period, using the Incident Status Summary, ICS 209. The Finance/Administration Section provides an estimate of costs to date, and an estimate of total anticipated costs for these reports to the Planning Section.

83.5 – Agency Obligation Reports. Incident Agencies may have specific incident cost reporting and/or obligation requirements. The Administrative Representative establishes the reporting requirements and communicates them to the IMT.

84 – COST ANALYSIS.

Incident cost documentation and analysis are important management tools. It is the responsibility of all incident personnel to have knowledge of and be able to perform their job in the most cost efficient manner possible. All command and general staff IMT members should continually evaluate their section's operations to identify and implement cost savings.

Section 88, Exhibit 02 provides some guidelines for the IMT to use to implement cost-containment measures on an incident. The exhibit includes recommendations on cost assessment procedures, identifies problem cost areas and identifies factors that are generally not cost-effective.

85 – COST PROJECTION. Cost projections are developed for both strategic and obligation purposes. These projections can be for a single strategic alternative or multiple alternatives, and should take into account current resources, alternative strategies, and standard costs.

Single alternative projections are done by identifying all current resources, applying a projected strategy to reduce the number of resources over the following days (e.g., 5 crews demobilized on day 5, 10 crews demobilized the next day), and applying the standard cost for all resources.

Cost projections are most often done to estimate costs of alternative operations for the Wildland Fire Situation Analysis (WFSAs); to project

costs through the estimated incident duration; and meet incident agency obligation requirements.

86 – COST SHARE AGREEMENTS. The information presented in this section is intended to supplement established agency master agreements. The terms of master agreements take precedence over this handbook. A sample cost share agreement can be found in this chapter, Exhibit 03.

A cost share agreement documents the financial responsibility for incident resource costs. It may also identify requirements of other party payments. It should be prepared for multi-jurisdiction incidents where a decision has been made to share resource costs.

Master agreements between agencies should address the need for incident-specific agreements and identify agency-specific requirements, including format and required signatures.

Jurisdictional agency representatives sign the cost share agreement. This responsibility may be delegated to the Incident Commander(s) per the master agreement.

A cost share agreement may be established for on incident costs as well as off-incident costs (expanded dispatch, mobilization centers, etc.). More than one agreement may be necessary to document cost share responsibility (incident and support costs).

Incident complexity changes frequently and may affect the terms of the cost share agreement. Therefore, the final agreement should not be signed until all terms have been finalized, including cost share period and how costs will be shared. Each Agency Administrator and the Incident Commander(s) should receive a copy of the final agreement.

Cost share agreements should identify the following:

1. Costs to be shared.
2. Costs to be borne by each agency (not shared).
3. Method by which costs will be shared.
4. Cost share period. Jurisdictional agencies may want to implement a method to track costs that occur outside of the cost

share period, (e.g., assign resources new incident order numbers and establish new agency-specific accounting codes).

Cost share agreements must easily be understood and correspond to agency cost accounting/tracking methods in order to facilitate the billing process.

86.1 – Cost Shared Items. The following is a list of items that are typically cost shared in multi-jurisdiction incidents. This list is not all-inclusive. Costs associated with, and incurred by, incident generated resource orders are typically shared.

1. Aircraft Costs. Aircraft (fixed and rotor wing) and associated retardant costs.
2. Equipment Costs. Emergency equipment used to support the incident.
3. Incident Cache Costs. Cache costs may include refurbish, replacement, resupply, and labor costs.
4. Incident Rehabilitation Costs. Rehabilitation activities of assigned incident personnel to mitigate further damage to improvements and land occurring from direct suppression activity can be included in cost sharing (e.g., minor fence repair, dozer line, erosion control).
5. Initial Attack Resource Costs. Initial attack resource costs are included in determining the cost-share percentages and in deriving actual incident costs. In a cost-share incident, agreement provisions for initial attack assistance at no cost do not apply.
6. Off-Incident Support Sites. Mobilization, demobilization, rest and recuperation sites, etc., usually serve multiple incidents and are not ordered by a specific incident. The incident cost share agreement usually will not address cost sharing of these sites. Incident Agencies may establish separate cost share agreements for these items.
7. On-Incident Support Costs. Costs incurred for services supplied within the incident, (e.g., shower units, catering units, commissary units, cache supplies and materials).
8. Personnel Costs. Costs of assigned incident personnel including the IMT, crews, casuals, etc.

9. Transportation Costs. Costs associated with movement of resources to and from an incident.

86.2 – Non-Cost Shared Items. The following lists items that are typically not cost shared:

1. Accountable Property. Accountable and/or sensitive property, as defined by each agency, that is purchased by the agency and becomes property of that agency.
2. Administrative Overhead Costs. Costs of agency personnel, support, and services not directly assigned or ordered by an incident. These include normal operating expenses such as basic utility costs, buildings and facilities rent, administrative support, and personnel. These costs are usually agency-specific, unless addressed in master or cost share agreements.
3. Administrative Surcharge. A pre-established percentage applied by an agency to the settlement billing on the net amount owed per master agreement
4. Claims Costs. Responsibility for claims or extraordinary settlement costs should be addressed through a separate agreement between agencies.
5. Move Up and Cover Costs. Includes the cost of “backfilling” agency personnel to meet agency-specific staffing requirements.
6. Post Incident Rehabilitation Costs. Costs incurred to rehabilitate burned lands, such as seeding, check dam construction, and archaeological mitigation.
7. Waste, Fraud, and Abuse Costs. Costs resulting from waste, fraud, or abuse.

86.3 – Final Cost Determination. Costs can be determined by using incident generated data, which will include actual and estimated costs or costs may be finalized using actual agency costs from financial records.

86.4 – Transfer of Responsibility Procedures. When IMTs are rotated, the departing team must brief their counterparts on all cost sharing agreements and documentation to date. If there is a change in the

Agency Administrators or representatives, they must have clear understanding of all the decisions and agreements used to develop the final cost-share percentages and conditions of the final agreement.

87 – COST SHARE METHODS. Following are four methods of cost share for multi-jurisdictional incidents. All methods require a signed agreement. The agreement shown in Section 88, Exhibit 03, demonstrates the cost apportionment process.

87.1 – Initial Attack Agreement. During initial attack, resources are dispatched per pre-season agreements or an established operating plan, to a multi-jurisdictional fire.

If the incident is controlled with initial attack resources, Agency Administrators may agree to cost share some or all resource costs (e.g., dozers or crews working on both areas of responsibility) regardless of which agency dispatched the resources.

87.2 – You Order You Pay (YOYP). Under YOYP, each agency is fiscally responsible for the resources they order, regardless of where they are used on the incident. YOYP procedures are as follows:

1. A unified ordering point is required and agencies agree to who will order which resources.
2. On-incident support costs may be split by the percentage of agency requested resources.
3. Off-incident support costs are paid for by the ordering unit.

87.3 – Acres Burned. Costs are shared based on the acreage percentage of the fire within an agency's protection area. This method is used when agencies' responsibilities, objectives, and suppression costs are similar.

87.4 – Cost Apportionment. The cost apportionment process is a more complex system for identifying agency cost share where Incident Agencies agree to share costs.

1. The apportionment method is used to share final incident costs based upon the usage of resources per operational period.
2. Costs are documented and approved by the IC(s) or other designated incident agency personnel on a daily basis.

3. Direct costs, (e.g., helicopters, crews, airtankers, retardant) are shared based upon assignment in the Incident Action Plan or actual use. Support costs (e.g., overhead team, caterer) are shared proportionally to the direct costs. Agency-specific costs are not shared.

Some geographic areas utilize Cost Apportionment Teams (CAT) to assist Incident Agencies in tracking and documenting incident costs. The CAT should be located at or in close proximity to the incident. The CAT Leader meets with the IC and other IMT members to discuss the apportionment process and documentation requirements. The Incident Commander reviews and validates by signature, the daily apportionment records.

The CAT may be assigned to the incident and report to the Cost Unit Leader or directly to the FSC, or be assigned to the incident agency and report to the Administrative Representative.

88 – EXHIBITS.

88 – Exhibit 01

STANDARD COMPONENT COSTS

Utilize current cost figures from geographic area supplements.

STANDARD COST COMPONENT					
RESOURCE DESCRIPTION	DAILY \$ COST			# OF UNITS	TOTAL COST
	HAZARD	NON-HZ	GUAR		
CREWS (20 PERSONS, 14 HOURS)					
FS HANDCREWS (Regulars)	XXXX	XXXX	XXXX	_____	_____
FS HOTSHOTS	XXXX	XXXX	XXXX	_____	_____
AD HANDCREWS	XXXX	XXXX	XXXX	_____	_____
STATE INMATE CREWS	XXXX	XXXX	XXXX	_____	_____
FS HELITACK CREW (7 Person)	XXXX	XXXX	XXX	_____	_____
	TOTAL COST OF CREWS			\$	_____
OTHER PERSONNEL					
	HAZARD	NON-HZ	GUAR	UNITS	COST
OVERHEAD (Line & Base Camp-14 Hrs)	XXX	XXX	XXX	_____	_____
CASUALS/PICKUP LABOR (12hr/day)				_____	_____
CAMP CREW (Crew of 10 @ 12 Hrs)	XXXXX	XXXX	XXX	_____	_____
DISPATCH (Expanded for incident)	XXXXX			_____	_____
NATIONAL GUARD (Per Person)				_____	_____
BUYING TEAM (6 members @ 12hr/day)	XXXXX	XXXX		_____	_____
ADO TEAM	XXXXX			_____	_____
	TOTAL COST OF OTHER PERSONNEL			\$	_____
PERSONNEL SUPPORT COSTS*					
	DAILY ESTIMATE			TOTAL COST	
AIR TRANSPORTATION TO & FROM INCIDENT	DAILY	GUAR	UNITS		
BUSES (Between station & incident)	XXX		_____	_____	
CATERERS (Approx \$XX per person)			_____	_____	
COMMISSARY CONTRACTOR			_____	_____	
EQUIP REPAIRS (Not covered by contractor)			_____	_____	
FUEL TRUCK W/OPERATOR (Daily Rate)	XXXX	XXXX	_____	_____	
GARBAGE COLLECTION			_____	_____	
LAND USE AGREEMENTS			_____	_____	
GENERATORS/ELECTRICITY	XXX		_____	_____	
LUBERS W/OPERATOR	XXX	XXX	_____	_____	
MECHANIC SERVICE TRUCK W/OPERATOR	XXXX	XXXX	_____	_____	
MEDI-VAC AMBULANCE			_____	_____	
MINOR MEDICAL TREATMENT (AMPC)			_____	_____	
MOBILE OFFICE UNITS			_____	_____	
MOTOR GRADERS (w/operator) (12 Hrs)	XXXX	XXX	_____	_____	
PICKUP TRUCK-AGENCY (station/incident)	XX		_____	_____	
PICKUP TRUCKS-PRIVATE W/Driver (12hrs)	XX	XX	_____	_____	
PORTABLE PUMPS	XX	XX	_____	_____	
PORTABLE SHOWERS (Approx \$XXX/shwr head)			_____	_____	
PORTABLE TOILETS INCLUDING SERVICE			_____	_____	
POTABLE WATER TRUCK (Daily rate)	XXXX	XXX	_____	_____	
REFRIGERATOR TRUCKS/TRAILER (No operator)	XX	XX	_____	_____	
SKIDDER (12 Hrs)	XXX	XXX	_____	_____	
SUPPLIES FROM FIRE CACHE (\$XX/pers.day)	XX		_____	_____	
TELEPHONE SERVICE			_____	_____	
WELDER TRUCK WITH OPERATOR	XXX	XXX	_____	_____	
OTHER			_____	_____	
	TOTAL PERSONNEL SUPPORT COSTS			\$	_____

88 – Exhibit 01 – Continued

STANDARD COMPONENT COSTS

RESOURCE DESCRIPTION	DAILY \$ COST			# OF UNITS	TOTAL COST
	HAZARD	NON-HZ	GUAR		
FIRE FIGHTING EQUIPMENT					
ENGINES FED TYPE 3 (3 person, 14 hrs)	XXXX	XXX	XXX	_____	_____
ENGINES FED TYPE 4 (3 person, 14 hrs)	XXXX	XXX	XXX	_____	_____
ENGINES CONT TYPE 1 (14 hrs)	XXXX	XXXX	XXXX	_____	_____
ENGINES CONT TYPE 2 (14 hrs)	XXXX	XXXX	XXXX	_____	_____
ENGINES CONT TYPE 3 (14 hrs)	XXXX	XXXX	XXXX	_____	_____
ENGINES CONT TYPE 4 (14 hrs)	XXXX	XXXX	XXXX	_____	_____
ENGINES CONT TYPE 5 (14 hrs)	XXXX	XXXX	XXXX	_____	_____
ENGINES CONT TYPE 6 (14 hrs)	XXXX	XXXX	XXXX	_____	_____
OTHER ENGINE CREW (Including engine)				_____	_____
DOZERS-CONTRACT (Avg 150-250 HP 12 hrs)	XXXX	XXXX	XXX	_____	_____
DOZERS-USFS W/OPER & TRANSPORT	XXXX	XXX	XXX	_____	_____
FALLER & SWAMPER (W/saw & trans)	XXXX	XXX	XXXXX	_____	_____
FALLER W/ SAW & TRANS (No Swamper)	XXXX	XXX	XXXXX	_____	_____
TRANSPORTS/LOWBOYS-CONTRACT (10 hrs)	XXXX	XXXX	XXX	_____	_____
WATER TENDER (Non-potable fed w/oper)	XXXX	XXXX	XXX	_____	_____
WATER TENDER (Non-potable-cont 14 hrs)	XXXX	XXXX	XXX	_____	_____
ATV's (4x4)	XXXX	XX	XX	_____	_____
HELICOPTERS*					
		Flight Rate	Daily	# OF	TOTAL
		HOURLY	Availability	UNITS	COST
Type 1 Sikorsky/AirCrane (\$XXXXX-XXXXX)		XXXX	XXXX	_____	_____
TYPE 2 204/205++/205HP/212		XXXX	XXX	_____	_____
TYPE 3 407/L-4/B-2/B-3		XXX	XXXX	_____	_____
OTHER				_____	_____
CALL WHEN NEEDED HELICOPTERS*					
TYPE 0 with FLIR		XXXXX		_____	_____
TYPE 1 214 ~700 GAL 16+ SEATS		XXXX	XXXXX	_____	_____
TYPE 2 204/5/12 300-700 GAL 10-15 SEATS		XXXX	XXXX	_____	_____
TYPE 3 500-D, 206 100-300 GAL 5-9 SEATS		XXX	XXXX	_____	_____
				\$ _____	_____
FIXED WING AIRCRAFT*					
AIR TANKERS TYPE 1 DC-7, P-3		XXXX	XXXX	_____	_____
AIR TANKERS TYPE 2, DC-4, SP-2H, P-2V		XXXX	XXXX	_____	_____
AIR TANKERS TYPE 3, S-2			XXXX	_____	_____
LEAD PLANE/RECON PLANE (Air Attack)		XXX		_____	_____
RETARDANT*					
FOAM		XX/gal		_____	_____
POWDER		XXX/T		_____	_____
LIQUID		XX/G		_____	_____
				\$ _____	_____

88 – Exhibit 02

COST-CONTAINMENT MEASURES

Following are actions the IMT should take to help ensure cost-containment requirements are in place:

Aircraft.

Track aircraft costs by individual resource to analyze use and cost benefit to incident.

Claims.

Ensure thorough investigation and documentation of actual and potential claims for and against the government.

Cooperative Agreements.

1. Ensure that copies of cooperative agreements are available, are understood by the IMT, and provisions are implemented.
2. Ensure that all participating agencies understand the basis of and responsibility for payment of personnel, equipment, materials, and supplies per established agreements.

Equipment.

1. List equipment by type, in priority by unit cost and usage (operational periods), and share results with appropriate functions.
2. Identify under-utilized equipment (for example, aircraft, lowboys, buses, and water tenders) and share results with appropriate functions.
3. Ensure that pre- and post-use equipment inspection forms are prepared for all equipment to reduce claims.
4. Ensure controls are established for fuel and oil issues to equipment at the incident base, on the line and at remote sites, to properly document invoice deductions.

88 – Exhibit 02 – Continued

COST-CONTAINMENT MEASURES

Personnel.

1. Ensure that procedures are in place to track, document, and approve excessive hours.
2. Ensure that time posted is in agreement with scheduled operational periods.
3. Identify crew and equipment drop off and pick up points to facilitate timely pick up and drop off of resources. This also facilitates retrieval of missing or misplaced items.

Property Management.

1. Utilize law enforcement personnel for incident base and property security.
2. Ensure that controls are in place for issuance and return of accountable and durable property (for example, tools, shirts, headlamps, hard hats, and radios).
3. Ensure that the receiving procedure is in effect throughout the duration of the incident, including demobilization.
4. Ensure that approval for purchase of accountable property is in accordance with incident agency policy.

Support.

Ensure adherence to national contract specifications and that tracking protocols are established (e.g., meal counting).

88 – Exhibit 03

SAMPLE COST SHARE AGREEMENT

COST SHARE AGREEMENT

between

USDA FOREST SERVICE

and

STATE OF CALIFORNIA
DEPARTMENT OF FORESTRY AND FIRE PROTECTION

Following is the cost share agreement between the above-mentioned agencies as it was negotiated for the following incident:

INCIDENT NAME: Eagle

INCIDENT NUMBERS BY AGENCY:

CDF - LMU 724 USDA-FS - P52414

INCIDENT START DATE AND TIME: July 7 at approximately
1400 hours

JURISDICTIONS: USDA, Forest Service
California Department of Forestry and
Fire Protection

INCIDENT CAUSE: Under investigation

COMMAND STRUCTURE: Unified command

UC Start date/time: July 9, 19XX at approximately 1800 hours
UC End date/time: July 12, 19XX at 1900 hours

COST-SHARE PERIOD: Start date/time: July 7, 19XX at approx.
1400 hours
End date/time: July 12, 19XX at 1900
hours

88 – Exhibit 03 – Continued

SAMPLE COST SHARE AGREEMENT

IC: Robert J. Sheehy, CDF
Charles Smay (liaison), USDA-FS

UNIFIED ORDERING POINT: Lassen Modoc Ranger Unit
Headquarters

Agency Representatives participating in development of this cost share agreement:

USDA, Forest Service

California Department of Forestry

IC - Charles Smay
Finance Section Chief -
Marilyn Ramsey

Other - Ron Borda, AO, Stanislaus
William Anderson, AO, Plumas

IC - Robert Sheehy
Finance Section Chief –
Duane Fry
Other - Hal Lewis

This cost share agreement between Forest Service, USDA (USDA-FS), and State of California Department of Forestry and Fire Protection (CDF) was prepared under the following guidelines:

1. In accordance with the Cooperative Fire Protection Agreement between the USDA Forest Service and the California Department of Forestry and Fire Protection.
2. All costs originating from orders placed by and for the incident that can be reasonably obtained and estimated for the cost share period will be included in this agreement and will be shared on the basis of the ICs' mutual agreement.
3. Costs for nonexpendable property purchases by each agency will be charged directly to that agency and will not be shared.
4. Costs incurred by cooperators not engaged in joint fire suppression activities will not be included as a part of this cost share agreement.

88 – Exhibit 03 – Continued

SAMPLE COST SHARE AGREEMENT

5. Agency-specific costs will not be shared.
6. Responsibility for tort claim costs or compensation for injury costs will not be a part of this agreement. Responsibility for these costs will be determined outside of this agreement.
7. Non-suppression rehabilitation costs are the responsibility of the jurisdictional agency and will not be shared.
8. Daily cost sharing will be documented and approved by the joint ICs or their representatives.
9. Sharing of final actual costs between the agencies will be based on a summary of daily estimated incident suppression costs and each agency's proportionate share thereof as agreed to by the jurisdictional ICs.
10. Shared costs will be based on the unified ICs' mutual judgment and agreement as to threat and resources assigned for each agency's area of responsibility.
11. Aircraft and retardant costs will be shared on an actual use basis as determined by the unified ICs and will be calculated as a separate cost.
12. An administrative charge, the pre-established percentage set by each agency, will be applied by the agency issuing the settlement billing for the net amount owed.
13. All costs involving Aires Helicopter accident on 7/8/XX are not to be considered within the intent of this agreement.
14. Within 180 days, the parties to this agreement will meet to determine the total costs of each agency. The agency whose total actual costs exceed their proportional share of the overall incident final costs as determined within this agreement will bill the other agency. The billing, when paid, will result in each agency sharing overall incident costs as herein agreed.

88 – Exhibit 03 – Continued

SAMPLE COST SHARE AGREEMENT

In accordance with the attached documentation, it is hereby agreed that cost sharing on this incident will be:

	Ground Resources	Aircraft/Retardant
FEDERAL	<u>42%</u>	<u>23%</u>
CDF	<u>58%</u>	<u>77%</u>
Total	100%	100%

This agreement and the apportionment are our last judgments of agency cost responsibilities.

Forest Service, USDA

State of California, Department of Forestry and Fire Protection

/s/ Charles W. Smay
Signature - IC

/s/ Robert J. Sheehy
Signature – IC

Mailing Address:
P.O. Drawer 369
Challenge, Ca 95925
Telephone: (916) 675-2462

Mailing Address:
Cal. Dept of Forestry and Fire
Hwy 36, Susanville, Ca. 96130
Telephone (916) 257-4171

Date of this finalized agreement: 7/13/XX

Contacts are:

Hal Lewis, CDF (707) 576-2275
Marilyn Ramsey, USDA-FS (916) 246-5460