

PAYMENT FOR SERVICES/EMERGENCY SUPPRESSION ACCOUNT

A. Enabling Act

General state authority.

B. Policy

The policy of the Forest Management Division will be to utilize the Emergency Suppression Account with discretion and only for the purpose for which it was intended.

C. Explanation

The employment of imprest labor, keymen and services other than labor, for suppression, stand-by or to supplement our regular fire control forces during periods of high fire danger, is an accepted practice in forest fire control.

Payment for these types of services is charged to the Emergency Suppression Account. The account was established for the purpose of paying for personal services, equipment rental, or other emergency purchases such as food for fire crews. It is not intended to be used as a supplement to our normal operating budget and discretion must be used in regard to what items are charged to the account.

D. Procedures

Imprest labor vouchers will be used to pay for labor and services on a fire for up to \$499.99. Charges for \$500.00 or more must be submitted for payment on a payment voucher, Form A-30. Under no circumstances are two or more checks to be written to one individual or company for a single fire to circumvent the \$499.99 limit.

Payments for services will be made and recorded as follows:

1. Payroll

Laborers, keymen, and special class employees will be paid by an imprest labor voucher and recorded on the individual fire report (4250) in the space provided for PAYROLL VOUCHER (Labor). Rates of pay will be in accordance with those listed in the annual letter from the Division. The initial "K" prefixing the names of keymen will denote a keyman's voucher and "SC" will be used to designate a special class employee. All columns should be filled and the voucher number issued must be shown opposite each name. If payment exceeds \$499.99 see Item #3.

2. Services other than labor

Payment for all services other than labor will be made by an imprest labor voucher. The voucher shall be completed as is applicable, showing type of "service other than labor". Leave blank the space for hours and rate per hour. Record on individual fire report (4250) in space provided for PAYROLL VOUCHER (other than labor) and the negotiable voucher number opposite name to which voucher was issued in either mileage or hour column, which ever may be vacant. Any explanation required for which there is not space provided should be made in the "Remarks" section of the individual fire report. If payment exceeds \$499.99 see Item #3.

Regional approval will be obtained prior to the employment of keymen for stand-by or for hiring stand-by equipment. All time for personnel while on stand-by will be paid by issuing an imprest labor voucher and recorded on the Stand-by Payroll Imprest Cash Vouchers (Form R-4270). Rates of pay will be in accordance with those listed on the annual letter from the Division. As soon as stand-by personnel are dispatched to a fire their time will be charged against the suppression costs of the fire and separate vouchers will be issued and recorded on the individual fire report.

The District will send the Stand-by Payroll Form (R-4270) to the Division office with a copy to Region, as soon as possible after stand-by services are terminated. The form should include voucher number, employee's name, code class of employee, hours per day, total hours, rate of pay, and amount of voucher.

NOTE: To assure correct routing of stand-by payroll forms, attach a routing notice to Forest Management Division, Forest Resource Protection Section, Lansing. Otherwise reports are often routed to the payroll section of the Personnel Division causing accounting problems when reconciling vouchers.

In rare instances when stand-by equipment is used, the same form (R-4270) will be used. The bottom portion of the form will be filled in showing voucher number, owner, type of equipment, total hours, rate of pay, total amount and an explanation of the use.

At the end of each year, Region will furnish Division with an audit of all issued and voided vouchers by District.

3. Payments for \$500.00 or more

Vendor or labor invoices for over \$500.00 cannot be paid by imprest vouchers. These invoices must be processed on payment vouchers and paid by state treasurer's warrant. Complete the report with all totals included. PROCEDURE: Obtain the original invoice and attach to the fire report. Attach cover letter with a list of any invoices over \$500.00 requiring payment. The Division office will process the payment voucher through the Accounting Section, Administrative Services Division.

4. Voided Vouchers

All voided vouchers must be attached either to an individual fire report or a stand-by payroll form, as applicable. Voided vouchers will be listed in sequence on the reports as issued.

5. Income Tax Reporting

Field personnel must maintain adequate records to insure proper amounts are reported for federal income tax purposes (1099). If a person is paid over \$600.00 in a calendar year, it must be reported to the Forest Management Division, Resource Protection Section by December 15. The report must include the individual's name, social security number, current address and the total amount paid.