

Exhibit D. Reimbursable Billings and Payments

The following criteria and procedures will be used for billing between the Parties to this Agreement.

A. Miscellaneous Assistance and Annual Fixed Costs

The Parties to this Agreement may bill for activities not related to fire suppression within their legal authorities. Preparedness costs, fair sharing for interagency dispatch center costs, office expenses, RAWs maintenance, technology systems expenses and other costs will be billed as directed in the *Exhibit C Alaska Statewide Annual Operating Plan (AOP)* of and, in accordance with, this Master Agreement and other existing agreements.

Reimbursable costs incurred for project and other miscellaneous assistance between Parties to this Agreement will also be billed as directed in *Exhibit C* or as agreed upon in the project plan.

Billings will outline services performed and include necessary documentation or reference.

B. Suppression and Non-Specific Suppression Support Billings

The Forest Service (USFS), Bureau of Land Management (BLM) and BLM Alaska Fire Service (AFS), Bureau of Indian Affairs (BIA), National Park Service (NPS), and Fish and Wildlife Service (FWS) will not bill each other for suppression costs as directed in the National Interagency Agreement for Fire Management. A copy of that agreement is in Chapter 40 of the *National Interagency Mobilization Guide* available at <http://www.nifc.gov/nicc/mobguide/index.html>.

AFS is fiscally responsible for the costs of wildfires on DOI-administered lands and Alaska Native lands conveyed under Alaska Native Claims Settlement Act 1971; DNR is fiscally responsible for the costs of wildfires on State, private and municipal lands; USFS is the responsible party for costs incurred on national forest lands and Alaska Native land in southeast Alaska. A formal Bill for Collection will be issued by billing agencies to the paying agency as described below and in the Statewide AOP Clause 44. Parties to this Agreement shall utilize the process below.

1. DOI & USFS Billings

Federal agencies will submit bills for their reimbursable costs to the DNR whenever the DNR is the agency fiscally responsible. (Reference the *Statewide AOP* Clause 38.) Billing and payment due dates are listed in the *Statewide AOP* in Clause 46.

2. DNR Billings

a. DNR as the Protecting Agency

When DNR is the protecting agency for lands on which AFS is fiscally responsible, DNR will bill AFS for costs under the terms in the *Statewide AOP* Clause 38.

b. DNR as the Supporting Agency

When the DNR is the supporting agency and the fire is within Alaska, the DNR will bill the AFS or the USFS for reimbursable costs, according to the terms listed in Statewide AOP Clause 38. When the DNR responds to incidents outside of Alaska, the DNR will bill as indicated in the *Statewide AOP* Clause 46.e .

3. DOI Agencies and DNR Billing Procedures

The AFS, BIA, FWS, and NPS may recover costs for their participation on incidents which

DNR is fiscally responsible for suppression costs and other DNR fire-related support. Each agency will directly bill DNR, establish billing thresholds, and adhere to the dates AFS and DNR have established for billing and payments as listed in the *Statewide AOP* Clause 46.

The billing criteria for incidents are addressed in the *Statewide AOP* Clause 38.

C. Severity

Costs incurred by federal or state agencies attributed to severity assignments will be billed individually or charged to the ordering agency. Severity assignments are reimbursable under the national Interagency Agreement for Fire Management.

D. Billing Content

1. Preliminary Accounting Report

The following documents will be available to support the Preliminary Accounting Report for Suppression and Non-Specific Suppression Support.

- List of individual fires by fire number, final acreage, acres burned by management option and jurisdictional agency(s), detailed finance reports, and total cost.
- Individual fire reports with narratives and a detailed map of the scale 1:63,360 (one inch to the mile) U.S.G.S. base, of all fires.

Agencies exchange backup documentation supporting preliminary accounting reports automatically for line items in excess of \$25,000, or upon request for any line item in question.

2. Bill for Collection

The AOP includes the billing addresses in Clause 46. Each billing agency will provide the paying agency, at a minimum, the following information on each invoice/bill:

- Agency, address, phone number, and agency financial contact,
- Invoice or bill number
- Agreement number
- Incident name
- Appropriate incident number (DNR code, Fire Code or Forest Service P-code/override) or tracking code.
- Summary cost data for the amount being billed and standard cost reports. When requested, other supplemental data may be provided by the agencies to support the billing.

Generally cost source documents will not be required unless line items exceed \$25K, summary cost data is disputed, or unless a specific agency regulation (trespass) or another agency (FEMA) requires cost source documents.

3. Overhead Assessment Rate

The Overhead Assessment Rate for the applicable billing agency's costs will be used as defined in AOP Clause 46.

E. Billing Time Frames

Agencies will submit invoices by the dates identified in the *Statewide AOP* Clause 46

The DNR fiscal year runs from July 1 to June 30 and the federal fiscal year runs from October 1 through September 30. All billing agencies will submit an estimate of costs, to the paying agency before the end of the fiscal year for paying agency, for obligation purposes as listed in the *Statewide AOP*.

F. Debt Management

Agency procedures will be followed for overpayments and delinquent billings per the *Debt Collection Improvement Act of 1996 (DCIA)* and pertinent Alaska State Statutes.

G. Payment Due

Whenever this Agreement provides for billing, the agency receiving the bill has an obligation to pay in accordance with the terms listed in the *AOP* or in the Bill of Collection. Once bills are received by the paying agency, payment will be made in accordance with that agency's payment processes. Billing and payment due dates are listed in the Clause 46 of the *AOP*.

Written notice that a bill is contested will be mailed to the billing Agency within 180 days of issuance of the preliminary bill for collection and will fully explain the contested items. Contested items will be resolved and costs not included in the preliminary billing will be added prior to final billing.

H. Electronic Funds Transfer

The *Debt Collection Improvement Act of 1996 (DCIA)* mandates that Federal payments be made by Electronic Funds Transfer unless waived in accordance with specific circumstances set forth in *31 CFR 208.4*. *31 CFR 208.2* provides what constitutes federal payments.

I. Third Party Payments

The use of third party payments is prohibited. Payment remittance is limited to signatories identified herein.

J. Review Procedures

The protecting agencies FMOs conduct a review of billing information for incidents that incur costs of \$25,000 or more or any line item that warrants review. Findings that are inconsistent with the normal or accepted way of doing business will be reconciled on a case by case basis. Any decision to further examine records will be on a case by case basis.

K. Reimbursable Assistance Expense

Costs incurred as the result of an incident and documented are reimbursable in accordance with the provisions of *OMB Circular A-87*.

These include, but are not limited to the following:

- Agency costs for salary and benefits including premium pay if and when it is earned according to the policies, laws and rules governing the employees of the supporting agency.
- Agency costs for transportation including, but not limited to, airline fees, vehicle rental fees, fuel and oil, and agency established mileage fees.
- Agency costs for per diem and lodging of resources assigned to the incident when such services are not supplied by the incident.
- Additional support dispatching services requested through a resource order.
- Operating supplies for equipment assigned to the incident, such as fuel, oil and equipment repairs, as described within clause #37.
- Usage costs of agency equipment in support of the incident.
- Aircraft, airport fees, and retardant costs.
- Agency-owned equipment lost, or damaged, by the supporting agency accompanied by the appropriate agency source documentation to include insurance deductible paid, as described within clauses #37 and #49.
- Charges from the DNR for DNR cooperator resources, such as the National Guard and county and local resources.
- Cost or replacement of reasonable and prudent supplies expended in support of the incident. What is reasonable and prudent is determined by the protecting and/or jurisdictional agency or the fire team within the limits of their delegated authority or identified in the current *IBMH*.
- Contracted services and equipment.