

## **2024 FOREST SERVICE CASUAL HIRE TRAVEL EXPENSE REIMBURSEMENT CLAIMED ON THE INCIDENT TIME REPORT (OF-288)**

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

- Federal Travel Regulations (FTR) Chapters 300–General and 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.

Incident Management Teams (IMTs) or hiring units should process casual travel for emergency (including prescribed fire) incident assignments utilizing the OF-288 whenever possible. This process cannot be used 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 for lodging, baggage fees, local transportation, rental car gas, and airport parking must be attached to the OF-288 when submitted to ASC-IF.

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 Incident Finance, 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 one of the two systems when resolved by hiring unit.

The official electronic travel system **must** be used for casual reimbursement under the following circumstances:

- Lodging exceeds the local GSA per diem allowance
- 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 is required to 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](http://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.

**2024 M&IE Breakdown - STANDARD CONUS RATES**

<b>M&amp;IE Total</b>	\$59.00	\$64.00	\$69.00	\$74.00	\$79.00
<b>Breakfast</b>	\$13.00	\$14.00	\$16.00	\$17.00	\$18.00
<b>Lunch</b>	\$15.00	\$16.00	\$17.00	\$18.00	\$20.00
<b>Dinner</b>	\$26.00	\$29.00	\$31.00	\$34.00	\$36.00
<b>Incidentals</b>	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
<b>75% M&amp;IE Total (first and last day)</b>	\$44.25	\$48.00	\$51.75	\$55.50	\$59.25

**EXAMPLES**

**First Day - less dinner provided**

<b>M&amp;IE Total</b>	\$44.25	\$48.00	\$51.75	\$55.50	\$59.25
<b>Dinner</b>	\$26.00	\$29.00	\$31.00	\$34.00	\$36.00
<b>REVISED PER DIEM</b>	\$18.25	\$19.00	\$20.75	\$21.50	\$23.25

**Last Day - less breakfast provided**

<b>M&amp;IE Total</b>	\$44.25	\$48.00	\$51.75	\$55.50	\$59.25
<b>Breakfast</b>	\$13.00	\$14.00	\$16.00	\$17.00	\$18.00
<b>REVISED PER DIEM</b>	\$31.25	\$34.00	\$35.75	\$38.50	\$41.25

**First Day - less lunch & dinner provided**

<b>M&amp;IE Total</b>	\$44.25	\$48.00	\$51.75	\$55.50	\$59.25
<b>Lunch</b>	\$15.00	\$16.00	\$17.00	\$18.00	\$20.00
<b>Dinner</b>	\$26.00	\$29.00	\$31.00	\$34.00	\$36.00
<b>REVISED PER DIEM</b>	\$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**

<b>M&amp;IE Total</b>	\$44.25	\$48.00	\$51.75	\$55.50	\$59.25
<b>Breakfast</b>	\$13.00	\$14.00	\$16.00	\$17.00	\$18.00
<b>Lunch</b>	\$15.00	\$16.00	\$17.00	\$18.00	\$20.00
<b>REVISED PER DIEM</b>	\$16.25	\$18.00	\$18.75	\$20.50	\$21.25

\*\*\*NOTE: Revised per diem rates in 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 salary 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](mailto: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 the OF-288 for salary. 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> . 2024 Mileage rates are \$0.67 (subject to change)
- Rates of reimbursement for M&IE will correspond to the current rates posted on the GSA website at [www.gsa.gov/perdiem](http://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 calculating first and last day 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 at 75%).

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 expense 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
- Categories: Travel-Add
- Description: Mileage #miles @rate using current GSA rate, e.g., MILEAGE 100 @ .67
- Amount: Enter the dollar amount, e.g., 67.00

**Per Diem**

- Date: First or last date of assignment
- Categories: Travel-Add
- Description: Enter description, e.g., FIRST DAY PER DIEM MINUS DINNER
- Amount: Enter 75% per diem rate minus dinner, e.g., 18.25

- Description: Enter description, e.g., LAST DAY PER DIEM MINUS BREAKFAST
- Amount: Enter 75% per diem rate minus breakfast, e.g., 31.25

**Incidentals**

(Post a Range of Days)

- Date: Enter date of posting
- Categories: Travel-Add
- Description: Enter incidental start date – end date, e.g., INCIDENTAL 3/02/24 – 3/09/24
- Amount: Enter total dollar amount using current GSA incidental rate, e.g., 40.00

**e-ISuite Adjustment Screen**

**O-1 BEAR, SMOKEY** Cumulative Total: **\$ 223.50**

Accounting Code \*  Description \*

Activity Date \*  Amount \*

Category \*

**Save Cancel Add Edit Delete**

Activity Date	Category ↓	Type	Description	Accounting Code	Amount	Invoiced
03/01/2024	TVL-ADD	ADDITION	POV MILEAGE 100 @ .67	AAAA	\$ 67.00	
03/01/2024	TVL-ADD	ADDITION	FIRST DAY PER DIEM	AAAA	\$ 18.25	
03/10/2024	TVL-ADD	ADDITION	INCIDENTALS 3/02/24 - 3/09/24	AAAA	\$ 40.00	
03/10/2024	TVL-ADD	ADDITION	LAST DAY PER DIEM	AAAA	\$ 31.25	
03/10/2024	TVL-ADD	ADDITION	POV MILEAGE 100 @ .67	AAAA	\$ 67.00	

(Post each day of entitlement)

Date: Enter date of entitlement

Categories: Travel-Add

Description: Enter incidental, e.g., INCIDENTAL Amount:  
Enter current GSA incidental rate, e.g., 5.00

**e-Suite Adjustment Screen**

**O-1 BEAR, SMOKEY**
Cumulative Total: **\$ 223.50**

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 Code	Amount	Invoiced
03/01/2024	TVL-ADD	ADDITION	POV MILEAGE 100 @ .67	AAAA	\$ 67.00	
03/01/2024	TVL-ADD	ADDITION	FIRST DAY OF PER DIEM	AAAA	\$ 18.25	
03/02/2024	TVL-ADD	ADDITION	INCIDENTAL	AAAA	\$ 5.00	
03/03/2024	TVL-ADD	ADDITION	INCIDENTAL	AAAA	\$ 5.00	
03/04/2024	TVL-ADD	ADDITION	INCIDENTAL	AAAA	\$ 5.00	
03/05/2024	TVL-ADD	ADDITION	INCIDENTAL	AAAA	\$ 5.00	
03/06/2024	TVL-ADD	ADDITION	INCIDENTAL	AAAA	\$ 5.00	
03/07/2024	TVL-ADD	ADDITION	INCIDENTAL	AAAA	\$ 5.00	
03/08/2024	TVL-ADD	ADDITION	INCIDENTAL	AAAA	\$ 5.00	
03/09/2024	TVL-ADD	ADDITION	INCIDENTAL	AAAA	\$ 5.00	
03/10/2024	TVL-ADD	ADDITION	LAST DAY PER DIEM	AAAA	\$ 31.25	
03/10/2024	TVL-ADD	ADDITION	POV MILEAGE 100 @ .67	AAAA	\$ 67.00	

Scenario #2 – Assignment with Mileage & No Meals Provided

POV Mileage

Date: Actual date the mileage occurred  
 Categories: Travel-Add  
 Description: Mileage #miles @rate using current GSA rate, e.g., MILEAGE 100 @ .67  
 Amount: Enter the dollar amount, e.g., 67.00

Per Diem (includes daily incidentals)

Date: First or last date of assignment  
 Categories: Travel-Add  
 Description: Enter first or last day per diem, e.g. FIRST DAY PER DIEM  
 Amount: Enter current GSA per diem rate at 75%, e.g., 44.25

Date: Enter date of posting  
 Categories: 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., 472.00

*e-ISuite Adjustment Screen*

**O-1 BEAR, SMOKEY** Cumulative Total: **\$ 694.50**

Accounting Code \*  Description \*

Activity Date \*  Amount \*

Category \*

Activity Date	Category	Type	Description	Accounting Code	Amount	Invoiced
03/01/2024	TVL-ADD	ADDITION	POV MILEAGE 100 @ .67	AAAA	\$ 67.00	
03/01/2024	TVL-ADD	ADDITION	FIRST DAY PER DIEM	AAAA	\$ 44.25	
03/09/2024	TVL-ADD	ADDITION	PER DIEM 3/02/2024 - 3/09/2024	AAAA	\$ 472.00	
03/10/2024	TVL-ADD	ADDITION	LAST DAY PER DIEM	AAAA	\$ 44.25	
03/10/2024	TVL-ADD	ADDITION	POV MILEAGE 100 @ .67	AAAA	\$ 67.00	

**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 @ .67  
 Amount: Enter the dollar amount, e.g., 67.00

**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., 44.25

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., 472.00

**Lodging**

Date: Enter date of posting  
 Category: Travel-Add  
 Description: Enter range of lodging expenses, e.g., LODGING 03/01-03/09/24  
 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: **\$ 1,396.50**

Accounting Code \*  Description \*

Activity Date \*  Amount \*

Category \*

Activity Date	Category	Type	Description	Accounting Code	Amount	Invoiced
03/01/2024	TVL-ADD	ADDITION	POV MILEAGE 100 @ .67	AAAA	\$ 67.00	
03/01/2024	TVL-ADD	ADDITION	FIRST DAY PER DIEM	AAAA	\$ 44.25	
03/10/2024	TVL-ADD	ADDITION	PER DIEM 3/02/2024 - 3/09/2024	AAAA	\$ 472.00	
03/10/2024	TVL-ADD	ADDITION	LODGING 3/01/2024 - 3/09/2024	AAAA	\$ 702.00	
03/10/2024	TVL-ADD	ADDITION	LAST DAY PER DIEM	AAAA	\$ 44.25	
03/10/2024	TVL-ADD	ADDITION	POV MILEAGE 100 @ .67	AAAA	\$ 67.00	

**When e-ISuite is NOT used** to record time and adjustments for a casual the hard copy form OF-288 should be completed to include reimbursement for these expenses in the “18. Commissary and Travel” section. 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
3/01/2024	POV Mileage 100 miles @.67	\$67.00
3/01/2024	First Day Per Diem	\$18.25
3/10/2024	Incidentals 3/02 -3/09/2024	\$40.00
3/10/2024	Last Day Per Diem	\$31.25
3/10/2024	POV Mileage 100 miles @.67	\$67.00
<b>TOTAL</b>		<b>\$223.50</b>

Scenario #2 – Assignment with No Meals Provided

Travel Reimbursement

Date	Item	Amount
3/01/2024	POV Mileage 100 miles @.67	\$67.00
3/01/2024	First Day Per Diem	\$44.25
3/10/2024	Per Diem 3/02 -3/09/2024	\$472.00
3/10/2024	Last Day Per Diem	\$44.25
3/10/2024	POV Mileage 100 miles @.67	\$67.00
<b>TOTAL</b>		<b>\$694.50</b>

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
3/01/2024	POV Mileage 100 miles @.67	\$67.00
3/01/2024	First Day Per Diem	\$44.25
3/10/2024	Per Diem 3/02 -3/09/2024	\$472.00
3/10/2024	Last Day Per Diem	\$44.25
3/10/2024	Lodging 3/01 -3/09/2024	\$702.00
3/10/2024	POV Mileage 100 miles @.67	\$67.00
<b>TOTAL</b>		<b>\$1,396.50</b>