

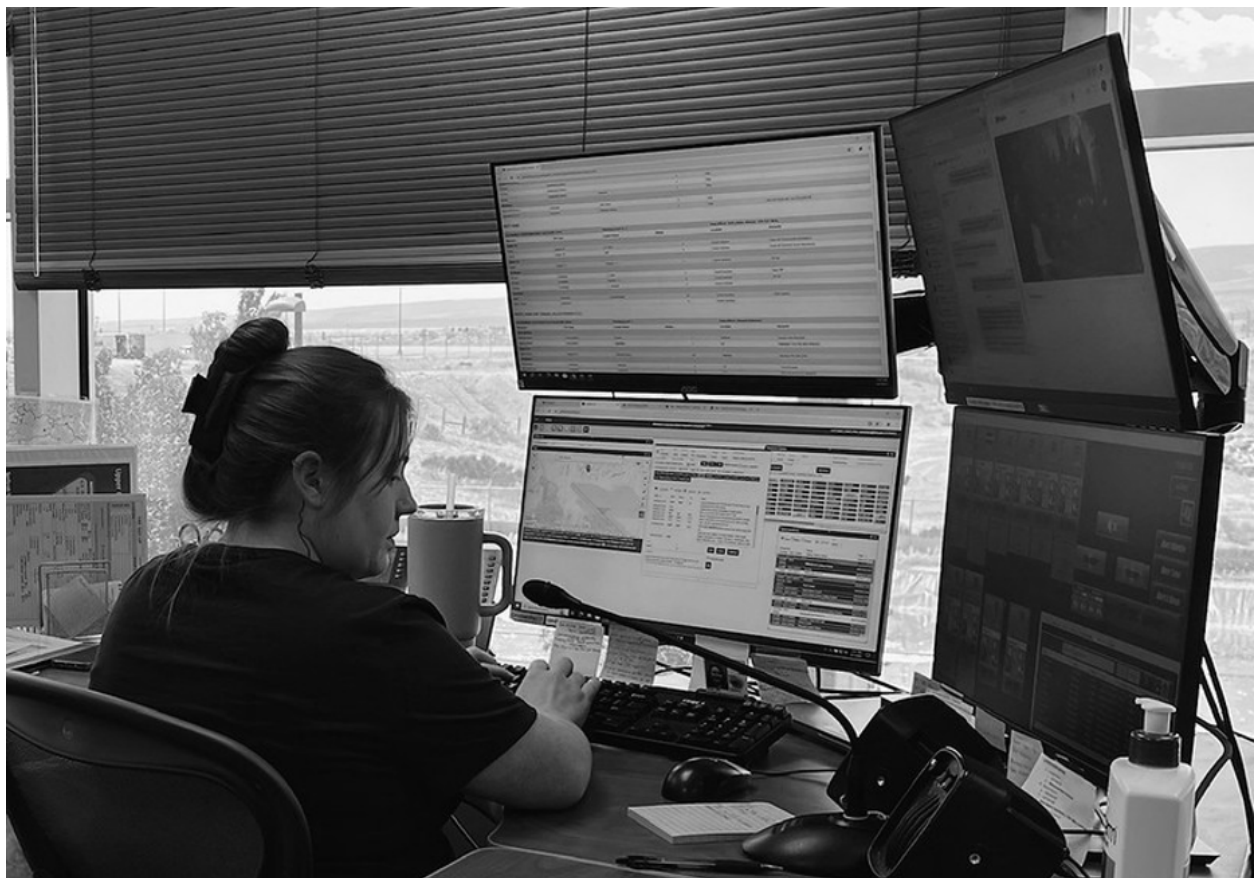
A publication of the
National Wildfire
Coordinating Group



NWCG Incident Position Standards for Cost Unit Leader

PMS 350-48

SEPTEMBER 2026



NWCG Incident Position Standards for Cost Unit Leader

September 2026
PMS 350-48

The *NWCG Incident Position Standards for Cost Unit Leader* establishes national interagency standards for operating as a Cost Unit Leader (COST) on wildland fires. These standards are meant to ensure safe, efficient, and effective operations in support of interagency goals and objectives and should serve as a guide to promote effective and consistent on-incident training. By definition, NWCG standards encompass guidelines, procedures, processes, best practices, specifications, techniques, and methods.

The Cost Unit Leader Position Page, <https://www.nwcg.gov/positions/cost-unit-leader>, in the NWCG position catalog, includes the Incident Position Description (IPD) and Position Qualification Requirements, as well as links to standards and references needed to perform the duties of a Cost Unit Leader.

Tasks that are identified by a (*) are those tasks included for evaluation in the Position Task Book (PTB). Tasks not identified for evaluation in the PTB still represent standards for successful performance in the position and should be included in a comprehensive training assignment.

Where references are identified by a (**), refer to your home unit, agency, or organization for specific guidance and policy documentation. For example:

***Interagency Standards for Fire and Fire Aviation Operations (Red Book)*

The National Wildfire Coordinating Group (NWCG) provides national leadership to enable interoperable wildland fire operations among federal, state, Tribal, territorial, and local partners. NWCG operations standards are interagency by design; they are developed with the intent of universal adoption by the member agencies. However, the decision to adopt and utilize them is made independently by the individual member agencies and communicated through their respective directives systems.

Table of Contents

General References	1
Agency-Specific References	2
*Leadership Level 3, Leader of People (Develop Intent)	3
Description	3
Behaviors	3
Knowledge.....	3
Prepare and Mobilize	5
*Ensure individual readiness.....	5
*Gather critical information pertinent to the assignment.	6
*Travel to and check in at assignment.	6
Build the Team	8
*Obtain briefing from incident supervisor.	8
*Establish and maintain positive interpersonal and interagency working relationships.	8
*Participate in operational briefings as directed.	9
Perform Cost Unit Leader-Specific Duties	10
*Organize work area to facilitate unit operations.....	10
*Utilize incident cost system to analyze and validate data.	10
*Track costs in accordance with established cost share agreement(s).	11
*Coordinate with incident cost centers to gather on- and off-site cost information.....	11
*Provide information to the Incident Management Team (IMT) and relevant agencies.	12
*Ensure cost-management measures are in place as outlined in applicable agency guidelines.....	12
*Maintain situational awareness to make appropriate cost adjustments.	12
Communicate and Coordinate.....	13
*Follow established processes and chain of command for collecting, producing, and distributing information.	13
*Coordinate with other units and sections to complete work assignments.	13
*Participate in functional area briefings and After Action Reviews (AARs).	13
Manage Risk.....	15
*Ensure compliance with all safety practices and procedures for yourself and those around you.	15
Document.....	16
*Document rationales for cost estimate methodologies.	16
*Complete all administrative tasks and documentation in an accurate and timely manner.	16
Demobilize	17
*Coordinate an efficient transfer of command.	17
*Prepare for and implement demobilization.	17

General References

- *NWCG Standards for Electronic Documentation (eDoc)*, PMS 277, <https://www.nwcg.gov/publications/pms277>
- *NWCG Wildland Fire Position Qualification Flowchart*, PMS 308, <https://www.nwcg.gov/publications/pms308>
- *NWCG Incident Response Pocket Guide (IRPG)*, PMS 461, <https://www.nwcg.gov/publications/pms461>
- *A Preparedness Guide for Wildland Firefighters and Their Families*, PMS 600, <https://www.nwcg.gov/publications/pms600>
- *NWCG Standards for Interagency Incident Business Management*, PMS 902, <https://www.nwcg.gov/publications/pms902>
- *NWCG Single Resource Casual Hire Information*, PMS 934, <https://www.nwcg.gov/publications/pms934>
- Incident Command System (ICS) Forms, <https://www.nwcg.gov/ics-forms>
 - Medical Plan and Medical Incident Report (ICS 206 WF)
 - Incident Status Summary (ICS 209)
 - General Message (ICS 213)
 - Activity Log (ICS 214)
 - Demobilization Check-Out (ICS 221)
 - Incident Personnel Performance Rating (ICS 225 or ICS 225 WF)
- Standard (SF) and Optional (OF) Forms, <https://www.nwcg.gov/publications/pms902>
 - Crew Time Report (CTR), SF 261
 - Incident Time Report, OF 288
- Job Aids, <https://www.nwcg.gov/training/job-aids>
 - J-001, *How to Correctly Fill Out the Crew Time Report (CTR), SF 261 (PSM-001)*
 - J-008, *NWCG Standards for Interagency Incident Business Management (SIIBM), PMS 902 Overview (PSM-008)*
 - J-102, *Packing List for Wildland Fire Support Staff*
 - J-301, *Thinking Skills for Risk Management*
- Administratively Determined (AD) Pay Plan for Emergency Workers, <https://www.nifc.gov/programs/casual-payment-center/ad-pay-plans>
- e-ISuite, <https://www.wildfire.gov/application/eisuite>
- e-ISuite Helpful Resources, <https://www.wildfire.gov/page/eisuite-helpful-resources>
- Enterprise Geospatial Portal (EGP), <https://egp.wildfire.gov/egp/>
- FireNet, <https://www.firenet.gov/>
- Guidance for Incident Finance Electronic File Management, Memo 23-08, <https://www.nwcg.gov/announcement/general/guidance-for-incident-finance-electronic-file-management-memo-23-08>
- Incident Management Situation Report (IMSR), <https://www.nifc.gov/nicc/incident-information/imsr>
- InciWeb, <https://inciweb.nwcg.gov>
- Interagency Resource Ordering Capability (IROC), <https://www.wildfire.gov/application/iroc>
- Lend/Lease of Resources – Incident Assignments Frequently Asked Questions, <https://www.nwcg.gov/committee/finance-and-business-management-committee>
- National Geographic Area Coordination Center (GACC) Website Portal, <https://gacc.nifc.gov/>

- National Emergency Rental Vehicle (NERV) – Current Vehicle Report, <https://www.wildfire.gov/page/national-emergency-rental-vehicle-nerv>
- Office of Personnel Management (OPM) Salaries and Wages, <https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/>
- Risk Management Assistance (RMA) Dashboard, <https://experience.arcgis.com/experience/f9d7f7f920494c3db43a23a8dffe4664>
- U.S. General Services Administration (GSA) Travel Page, <https://www.gsa.gov/travel>
- What to Expect on Your First Fire Assignment, <https://www.youtube.com/watch?v=ISKLHrR7Gug>
- Wildland Fire Application Information Portal, <https://www.wildfire.gov/>
- Wildland Fire Application Portal – FAMAuth, <https://famauth.wildfire.gov/>

Agency-Specific References

- ***Interagency Standards for Fire and Fire Aviation Operations (Red Book)*, <https://www.nifc.gov/standards/guides/red-book>

***Leadership Level 3, Leader of People (Develop Intent)**

Leaders of people have increasing challenges. They accept responsibility, not only for their own actions, but for those of their team. Leaders of people act to develop credibility as leaders: placing the team ahead of themselves, demonstrating trustworthiness, mastering essential technical skills, and instilling the values of the organization in their teams <https://www.nwcg.gov/committees/leadership-committee/leadership-levels>.

Description

- Lead a large group or unit of people.
- Quickly assemble and lead a cohesive team to accomplish mission objectives.
- Provide an inclusive environment that fosters the development of others, facilitates cooperation and teamwork, and supports constructive resolutions of conflict.
- Continue to build personal leadership skills, and lead by example.

Behaviors

- Demonstrates expertise in job skills to provide guidance and training to team members.
- Develops credibility and reputation to increase one's personal sphere of influence.
- Uses experience and training to develop novel solutions to tactical problems.
- Directly mentors new leaders to develop counseling skills and ensure the organization has a leadership pipeline.
- Demonstrates an appropriate response and aftercare of a traumatic event involving a team member.
- Utilizes a risk-refusal process to ensure team safety while considering options for mission accomplishment.
- Conducts an effective briefing to ensure mission accomplishment and unity of action.
- Practices effective debriefing facilitation techniques to improve team performance and increase team cohesion.
- Demonstrates direct statements, active listening, and message confirmation, and allows effective feedback.
- Effectively demonstrates the five communication responsibilities and adapts to the unique needs of people and situations.
- Demonstrates risk management and recognition-primed decision making.
- Demonstrates the appropriate leadership styles to accomplish the mission and build the team.
- Identifies and manages acute and chronic fatigue to improve health and performance.
- Exercises appropriate sources of influence to ensure mission accomplishment and maintain team cohesion.
- Applies an appropriate leadership style (directing, delegating, or participatory) for a given team and situation to develop team members and increase team cohesion.

Knowledge

- Describe how core values, principles, and traits guide tactical and ethical decisions.
- Understand a leader's role in influencing decisions up and down the chain of command and knowing when to lead up.

- Understand application of various leadership styles to ensure high team performance and cohesion.
- Describe the traits and principles which guide a leader's role to ensure team performance and a positive work environment when responding to harassment, substance abuse, conflict resolution, and hazing.
- Identify the consequences and understand the positive use of position power and authority.
- Describe human stress reactions to understand the impact of stress on team performance and individual decision making.
- Define the leader's role in each phase of teambuilding to enhance cohesion, effectiveness, and trust.
- Establish or validate crew standards (standard operating procedures [SOP] or standard operation guide [SOG]) to ensure a common operating picture.
- Ensure a positive and healthy work environment, and promote team cohesion by dealing with conflict, harassment, and substance abuse.
- Understand various techniques for counseling and mentoring subordinates to ensure trust and open communication within the team.
- Define techniques for rapid teambuilding.
- Define characteristics of high-performing teams.
- Understand how to use the situation awareness cycle and how to evaluate whether a leader's perception matches the reality of the situation.
- Recognize and exercise the ability to control operational tempo.
- Analyze barriers to communication to establish and maintain open lines of communication.
- Develop and communicate leader's intent.
- Understand the error chain (i.e., Swiss Cheese Model) to promote a safety-conscious team.
- Understand how to integrate contingency planning into operations and anticipate upstream or systematic errors.
- Evaluate and update one's leadership individual development plan using peer feedback and self-assessment.
- Explain how building a positive command climate relates to team cohesion.
- Understand the importance of command and control.



Prepare and Mobilize

***Ensure individual readiness.**

When to start task: Prior to the assignment.

Resources to complete task: *NWCG Standards for Electronic Documentation (eDoc)*, PMS 277; *IRPG*; *A Preparedness Guide for Wildland Firefighters and Their Families*, PMS 600; General Message (ICS 213); Activity Log (ICS 214); Crew Time Report (CTR), SF 261; J-001, *How to Correctly Fill Out the Crew Time Report (CTR), SF 261 (PSM-001)*; J-008, *NWCG Standards for Interagency Incident Business Management (SIIBM)*, PMS 902 Overview (PSM-008); J-102, *Packing List for Wildland Fire Support Staff*; Guidance for Incident Finance Electronic File Management, Memo 23-08; AD Pay Plan for Emergency Workers; agency-specific documents; EGP; FireNet; GSA Travel Page; incident cost tracking system (e.g., e-ISuite); resource ordering applications (e.g., IROC); Wildland Fire Application Portal – FAMAuth; ****Interagency Standards for Fire and Fire Aviation Operations (Red Book).**

How to accomplish task:

- Assemble a COST kit with necessary office supplies and a digital storage device (e.g., USB flash drive [thumb drive]) containing digital copies of all necessary national forms and references or agency-specific equivalents, such as:
 - *NWCG Standards for Electronic Documentation (eDoc)*, PMS 277.
 - Guidance for Incident Finance Electronic File Management, Memo 23-08.
 - Finance Electronic Files Management Guidance
 - Finance Working Files and Folder Matrix for FireNet
 - Structure for Final Finance eDoc Box Provided in FireNet
 - Structure for Finance Working Files Provided in FireNet
 - *IRPG*.
 - *NWCG Standards for Interagency Incident Business Management*, PMS 902.
 - Standard Forms:
 - Crew Time Report (CTR), SF 261
 - General Message (ICS 213)
 - Activity Log (ICS 214)
 - AD Pay Plan for Emergency Workers.
 - GSA Travel Page.
- Prepare for a 14-day assignment. Refer to:
 - *A Preparedness Guide for Wildland Firefighters and their Families*, PMS 600.
 - J-102, *Packing List for Wildland Fire Support Staff*.
- Verify your personal information and status is current in resource ordering applications (e.g., IROC).
- Acquire access to incident applications, such as:
 - FAMAuth login through the Wildland Fire Application Portal.
 - Incident cost tracking system (e.g., e-ISuite)
 - IROC
 - FLIGHT
 - EGP
 - FireNet.



***Gather critical information pertinent to the assignment.**

When to start task: Upon receipt of resource order.

Resources to complete task: Agency-specific guidelines; fire intelligence applications; geographic area incident business supplements; geographic area mobilization guides; IMSR; resource order.

How to accomplish task:

- Access and review the resource order.
 - Ensure the resource order contains the following information and request updates from the incident supervisor, if needed:
 - Incident/project name
 - Incident/project order number
 - Financial code
 - Descriptive location/response area
 - Incident base/phone number
 - Request number
 - Reporting date/time and location (e.g., Incident Command Post [ICP])
 - Special needs (e.g., laptop, phone, lodging and per diem, mode of transportation)
- Contact the incident supervisor to confirm assignment details.
- Gather incident-specific references.
 - Agency-specific guidelines
 - Local administrative guidelines
 - Payment procedures
 - Geographic area incident business supplements (obtained from the incident supervisor, incident agency, or website for each GACC)
 - Geographic area mobilization guides
- Gain situational awareness about the assignment.
 - Jurisdictional agency(ies)
 - Current number and type of assigned resources
 - Current team assigned
 - Fire intelligence applications (e.g., InciWeb, RMA Dashboard)

***Travel to and check in at assignment.**

When to start task: Upon receipt of resource order.

Resources to complete task: *NWCG Standards for Interagency Incident Business Management*, PMS 902; *NWCG Single Resource Casual Hire Information*, PMS 934; J-102, *Packing List for Wildland Fire Support Staff*; agency-specific agreement sheet; GSA Travel Page; Incident Action Plan (IAP); Incident Qualifications Card (Red Card); resource order; What to Expect on Your First Fire Assignment.

How to accomplish task:

- Confirm your travel arrangements and expected time of arrival with dispatch and the incident supervisor.
- Wear appropriate attire.
- Upon arrival at the incident, complete the check-in process. Come prepared with the following documents, as applicable:
 - Resource order
 - Red Card



- *NWCG Single Resource Casual Hire Information*, PMS 934
 - Agency-specific agreement sheet
- Report to the incident supervisor or contact listed on the resource order.



Build the Team

***Obtain briefing from incident supervisor.**

When to start task: Upon arrival at the incident.

Resources to complete task: *IRPG*; IAP; agency-specific guidelines; transition documents.

How to accomplish task:

- Obtain an initial briefing from the Finance/Administration Section Chief (FSC) or supervisor to include:
 - Names, contact number, and positions/functions of host unit administrative personnel and cooperating/assisting agencies.
 - Logistical information (e.g., eating, sleeping, shower hours).
 - Expectations and section operating procedures.
 - Cost share.
 - Known issues.
 - Unit-specific information (e.g., payment agency).
 - Copy of the IAP or other relevant plan.
- Obtain local administrative guidelines or other agency-specific requirements.

***Establish and maintain positive interpersonal and interagency working relationships.**

When to start task: Throughout the assignment.

Resources to complete task: IAP.

How to accomplish task:

- Exhibit principles of integrity.
 - Know yourself and seek improvement.
 - Seek responsibility and accept responsibility for your actions.
 - Set the example.
- Exhibit principles of duty.
 - Be proficient in your job, both technically and as a leader.
 - Make sound and timely decisions.
 - Ensure tasks are understood and accomplished.
- Exhibit principles of respect.
 - Know your team members and look out for their well-being.
 - Keep your team members informed.
 - Build the team.
- Identify and connect with key personnel with whom information will be shared, such as:
 - Incident Management Team (IMT) members.
 - Air Operations Branch Director (AOBD)
 - Situation Unit Leader (SITL)
 - Food Unit Leader (FDUL)
 - Facilities Unit Leader (FACL)
 - Agency Administrator (AA).
 - Incident Business Advisor (INBA).



- Procurement support.
- Expanded dispatch.
- Cooperating agencies.

***Participate in operational briefings as directed.**

When to start task: Throughout the assignment.

Resources to complete task: IAP; meeting schedule; transition documents.

How to accomplish task:

- Receive a Cost Unit transfer of command briefing as necessary.
- Attend incident operational briefings and meetings as directed.
- Provide information as requested.
- Keep the incident supervisor informed of issues and potential problems.



Perform Cost Unit Leader-Specific Duties

***Organize work area to facilitate unit operations.**

When to start task: After initial briefing at the incident.

Resources to complete task: General Message (ICS 213); Guidance for Incident Finance Electronic File Management, Memo 23-08; agency-specific file management guidance.

How to accomplish task:

- Establish a filing system in accordance with agency standards.
- Establish a process to receive documents.
- Acquire equipment (e.g., monitors, scanners, computers).
- Ensure adequate signage for work locations.
- Order materials and supplies using established procedures.

***Utilize incident cost system to analyze and validate data.**

When to start task: Throughout the assignment.

Resources to complete task: *NWCG Standards for Interagency Incident Business Management*, PMS 902; agency-specific guidelines; incident cost tracking system (e.g., e-ISuite); e-ISuite Helpful Resources; EGP; GSA Travel Page; IAP; NERV Current Vehicle Report; OPM Salaries and Wages; Wildland Fire Application Information Portal.

How to accomplish task:

- Ensure resources are accounted for and tracked in the cost reporting system.
- Verify data accuracy within the cost reporting system, such as:
 - Estimates (e.g., flowdowns, generated costs).
 - Accounting codes.
 - Payment agency.
 - Resources.
 - Rates.
- Obtain aviation cost information from various sources, such as:
 - IAP.
 - Operations Section.
 - Applications and websites (e.g., FLIGHT, IROC).
 - Off-site aviation resources (e.g., Airtanker Base Manager [ATBM]).
 - Dispatch.
- Obtain costs for national contracts (e.g., showers, caterers).
- Obtain other miscellaneous costs, such as:
 - Procurement support purchases.
 - Compensation/claims.
 - Rental vehicles.
- Develop and implement cost estimate methodologies for items such as:
 - Cache items.
 - Mobilization/demobilization.
 - Rental vehicles.
 - Unassigned resources.
 - Other personnel costs (e.g., Incident Response Premium Pay [IRPP], incidentals).

***Track costs in accordance with established cost share agreement(s).**

When to start task: When directed to complete, as outlined by the agency, or tasked by direct supervisor.

Resources to complete task: Cost share agreement; incident cost tracking system (e.g., e-ISuite); National GACC Website Portal; spreadsheets.

How to accomplish task:

- Obtain cost share agreements.
- Coordinate with key personnel to develop and document a cost tracking methodology, such as:
 - FSC.
 - INBA.
 - AA.
 - Incident Commander (IC).
 - Host unit (e.g., Incident Business Specialist, Administrative Officer).
- Implement a cost tracking method.
 - Create a cost tracking tool.
 - Coordinate with the Operations and Planning Sections, as necessary.
 - Validate and assign a payment agency.
 - Set up cost groups.
 - Track cost share period by date range.
- Provide a daily cost share report to key personnel.
- Monitor and update costs borne by each agency.

***Coordinate with incident cost centers to gather on- and off-site cost information.**

When to start task: Throughout the assignment.

Resources to complete task: *NWCG Standards for Interagency Incident Business Management*, PMS 902; agency-specific guidelines; email; IAP; resource ordering applications (e.g., IROC); Lend/Lease of Resources – Incident Assignments Frequently Asked Questions; phone; procurement trackers.

How to accomplish task:

- Contact cost centers to obtain daily costs, such as:
 - IMT functional areas (e.g., Food Unit, Facilities Unit, Compensation/Claims Unit).
 - Off-site aviation (e.g., airtanker bases, infrared [IR] flights, National Interagency Coordination Center [NICC] charter flights).
 - Dispatch center.
 - Procurement support.
 - Cache warehouse.
 - Host unit (e.g., unassigned local resources, Initial Attack).
- Coordinate with the sending or receiving incident's Finance/Administration Section to exchange the cost information of lend/lease resources.
 - The sending incident ensures lend/lease resource costs are assigned to the receiving unit's accounting code.
 - The sending incident provides lend/lease resource costs to the receiving incident.
 - The receiving incident adds lend/lease resource costs to the cost tracking system.
- For resource administrative changes between incidents managed by the same IMT, use the lend/lease cost tracking procedures when the incidents are not grouped in cost systems.

***Provide information to the Incident Management Team (IMT) and relevant agencies.**

When to start task: Throughout the assignment.

Resources to complete task: Incident Status Summary (ICS 209); incident cost tracking system (e.g., e-ISuite).

How to accomplish task:

- Provide daily cost estimates to key personnel.
- Submit updated cost estimates to the Planning Section daily for inclusion in the Incident Status Summary (ICS 209).
- Prepare information for the Planning Meeting as needed.
- Produce and distribute projections as requested.
- Produce and distribute custom reports as requested (e.g., aircraft metrics report, resource cost report).
- Prepare input to the final narrative and Transition Plan.

***Ensure cost-management measures are in place as outlined in applicable agency guidelines.**

When to start task: Throughout the assignment.

Resources to complete task: *NWCG Standards for Interagency Incident Business Management*, PMS 902; Activity Log (ICS 214); agency-specific guidelines; incident cost tracking system (e.g., e-ISuite); IAP; Appendix E (Sample Delegation of Authority AA to IMT and Leader's Intent) of ***Interagency Standards for Fire and Fire Aviation Operations* (Red Book).

How to accomplish task:

- Adhere to the cost-management incident objective(s) provided by the host unit(s) leader's intent.
- Analyze incident resource cost information, including the evaluation and tracking of inefficient and uneconomical operations.
- Record cost-management measures in Activity Log (ICS 214).
- Communicate findings to the FSC.

***Maintain situational awareness to make appropriate cost adjustments.**

When to start task: Throughout the assignment.

Resources to complete task: Cost share agreement; IAP; IMT members; maps; Planning Meeting.

How to accomplish task:

- Constantly re-evaluate changes affecting cost, such as:
 - Lend/lease resources.
 - Camp support.
 - Fire Management Assistance Grant (FMAG).
 - Unified command.
 - Cost share.
 - Operational tempo.
- Make appropriate cost adjustments based on the analysis of gathered information.
- Communicate cost adjustments resulting from changes in the situation.



Communicate and Coordinate

***Follow established processes and chain of command for collecting, producing, and distributing information.**

When to start task: At the beginning of and throughout the assignment.

Resources to complete task: *NWCG Wildland Fire Position Qualification Flowchart*, PMS 308; agency-specific guidelines; team SOPs.

How to accomplish task:

- Apply the ICS.
 - Follow the chain of command.
 - Use appropriate ICS forms.
 - Use appropriate ICS terminology.

***Coordinate with other units and sections to complete work assignments.**

When to start task: Throughout the assignment.

Resources to complete task: *NWCG Wildland Fire Position Qualification Flowchart*, PMS 308; *NWCG Standards for Interagency Incident Business Management*, PMS 902; General Message (ICS 213); cost share agreement; incident cost tracking system (e.g., e-ISuite); IMT members.

How to accomplish task:

- Provide updates regularly to the FSC (e.g., issues, trends, work status).
- Attend and participate in incident briefings and meetings as directed.
- Maintain situational awareness by communicating with the Planning, Logistics, and Operations Sections.
- Use established ordering procedures (e.g., General Message [ICS 213]) to request the following:
 - Materials and supplies.
 - Equipment (e.g., telephones, computers, scanners).
- Assist other sections to meet priorities and time frames.
- Receive and transmit needed information.
- Produce and distribute requested reports.

***Participate in functional area briefings and After Action Reviews (AARs).**

When to start task: Throughout and at the end of the assignment.

Resources to complete task: *IRPG*.

How to accomplish task:

- Assess strategies and tactics used to meet the assigned goals and objectives to identify successes and opportunities to improve.
- Ensure clear dialogue and open communication.
 - Engage in active listening.
 - Facilitate an open discussion.
 - Avoid interrupting.
 - Allow all voices to be heard.
 - Provide and receive constructive criticism.



- Provide context and insight based on individual experience and perspective.
- Apply lessons learned in the AAR to future work.

Manage Risk

***Ensure compliance with all safety practices and procedures for yourself and those around you.**

When to start task: Throughout the assignment.

Resources to complete task: *IRPG*; Medical Plan and Medical Incident Report (ICS 206 WF); J-301, *Thinking Skills for Risk Management*; agency-specific safety standards and procedures; IAP.

How to accomplish task:

- Follow established safety procedures relevant to the given assignment.
- Take appropriate action when unsafe conditions are identified, including refusing risk when necessary.
- Ensure established guidelines are followed.
 - Work/rest
 - Agency safety standards and procedures
- Report all accidents.

Document

***Document rationales for cost estimate methodologies.**

When to start task: Throughout the assignment.

Resources to complete task: Agency-specific documents; incident cost tracking system (e.g., e-ISuite); Microsoft Office Suite.

How to accomplish task:

- Describe methodologies in a manner that can be understood and reproduced by others.
- Leave any working documents in the incident file system.
- Include sources of cost per unit assumptions (e.g., market research, local agency documents).
- Share custom reports or tools.

***Complete all administrative tasks and documentation in an accurate and timely manner.**

When to start task: Throughout the assignment.

Resources to complete task: *NWCG Standards for Interagency Incident Business Management*, PMS 902; Activity Log (ICS 214); Crew Time Report (CTR), SF 261; J-001, *How to Correctly Fill Out the Crew Time Report (CTR), SF 261 (PSM-001)*; agency-specific guidelines; Guidance for Incident Finance Electronic File Management, Memo 23-08.

How to accomplish task:

- Submit documents in a timely manner to the appropriate personnel (e.g., distribution list, Planning Section).
- Ensure all documents are stored and maintained in the incident file system.
- Ensure documentation adheres to the file structure and naming conventions in accordance with agency guidelines.
- Ensure cost packages are completed and distributed in accordance with agency guidelines.
- Coordinate completion of the incident finance package with the FSC in accordance with agency guidelines.
- Complete Activity Log (ICS 214).
- Complete Crew Time Report (CTR), SF 261.

Demobilize

***Coordinate an efficient transfer of command.**

When to start task: At the end of the assignment.

Resources to complete task: Activity Log (ICS 214); IAP; transition documents.

How to accomplish task:

- Outline any issues or unresolved items for inclusion in the transition documents.
- Provide cost-saving measures identified or implemented by the IMT for the home unit after the IMT is released and the incident is completed.
- Complete the transition documents or the closeout report for the Cost Unit at the end of the assignment.

***Prepare for and implement demobilization.**

When to start task: Upon notification of demobilization from the incident.

Resources to complete task: Demobilization Check-Out (ICS 221); Incident Personnel Performance Rating (ICS 225 or ICS 225 WF); Incident Time Report, OF 288; agency-specific guidelines; GSA Travel Page.

How to accomplish task:

- Demobilize and check out.
 - Receive demobilization instructions from the incident supervisor.
 - Obtain Incident Personnel Performance Rating (ICS 225 or ICS 225 WF) from the incident supervisor.
 - Return equipment and supplies as appropriate.
 - Review and sign Incident Time Report, OF 288.
 - Complete Demobilization Check-Out (ICS 221) or equivalent process, if required.
 - Coordinate with the Demobilization Unit to arrange and document travel to your home unit or reassignment.
- Upon demobilization, report your status to your home unit, including a reassignment or the estimated time of arrival (ETA) to the home unit.
- Ensure agency-specific work/rest guidelines and driving standards are followed.
- Check in with your home dispatch center and supervisor upon arrival.

An entity of the National Wildfire Coordinating Group (NWCG), the Finance and Business Management Committee (FBC) oversees the development and maintenance of the *NWCG Incident Position Standards for Cost Unit Leader*.

Previous editions: first.

This publication is available electronically at <https://www.nwcg.gov/publications/pms350-48>.

Submit comments, questions, and recommendations to the appropriate agency program manager assigned to the FBC using the NWCG Publication Review Form, <https://www.nwcg.gov/publications/publication-review-form>. View the complete roster at <https://www.nwcg.gov/committee/finance-and-business-management-committee/roster>.

Publications and training materials produced by NWCG are in the public domain. Use of public domain information, including copying, is permitted. Use of NWCG information within another document is permitted if NWCG information is accurately credited to NWCG. The NWCG logo may not be used except on NWCG authorized information. “National Wildfire Coordinating Group,” “NWCG,” and the NWCG logo are trademarks of NWCG.

The use of trade, firm, or corporation names or trademarks in NWCG products is solely for the information and convenience of the reader and does not constitute an endorsement by NWCG or its member agencies of any product or service to the exclusion of others that may be suitable.

This NWCG publication may contain links to information created and maintained by other non-federal public and/or private organizations. These organizations may have different policies from those of NWCG. Please note that NWCG does not control and cannot guarantee the relevance, timeliness, or accuracy of these outside materials.