

Chapter - 14

Budget and Financial Management

A. Introduction

This chapter describes the Bureau's Wildland Fire Management (WFM) appropriation account structure. In addition to budget and finance personnel, Regional, Agency and Tribal Fire Management Officers (FMOs) must be aware of the responsibilities and limitations on the use of appropriated funds as it pertains to the WFM appropriation.

B. Wildland Fire Management Appropriation

Annual Appropriations are made available for the WFM pursuant to the passage of the annual appropriation act for the DOI and Related Agencies. The WFM Appropriation is a No-Year Appropriation. At the end of each fiscal year any unexpended funds will be carried over into the next fiscal year, but are held at the national level for distribution based on Bureau priorities. This appropriation provides funding for the Department's WFM program through the BLM. The Office of Management & Budget (OMB) passes the Interior Wildland Fire Apportionment to the DOI Policy Office of Budget (POB). The U.S. Department of Treasury issues a warrant to the BLM, the parent organization, and the BLM budget office, which is responsible for the administration of the appropriation. Prior to the issuance of the warrant to each bureau by the U.S. Department of the Treasury, the BLM Budget office will issue an authorization letter to the BIA, FWS, NPS, and OWFC notifying them of their allocations in each activity, and concurrently issues Standard Form 1151, Non-Expenditure Transfer Authorization.

The wildland fire allocations are forwarded to each Interior budget office according to the distribution plan as specified in the budget justifications and legislative history. The BLM budget office will send copies of allocations, transfers, supplementals and adjustments to the Interior Fire Coordination Committee (IFCC) Budget Team and the originals to the bureau budget offices.

The IFCC budget team will provide information on projected expenditures to the bureau budget offices upon request, and will report consolidated information to the BLM budget office on a monthly basis beginning 1 June or more frequently if necessary. The team also researches questions and draft responses from Congress and/or the Administration. Bureau budget offices will allocate fire program budgets, with the assistance of each bureau representative on the budget team. The budget team is responsible for annual budget distribution plans that are based on each agency's respective fire planning process.

CHAPTER 14 – BUDGET AND FINANCE

The BLM will calculate the allocations and submit a request to transfer funds from the U.S. Department of the Treasury for the other DOI bureaus. The BLM will issue a letter to the other DOI bureaus' budget offices and budget team members, addressing budget execution issues for the current year, including, but not limited to:

- current year funding allocations including consideration of unobligated balances from the prior year in the Emergency Operations activity;
- handling of prior year recoveries in expired accounts;
- and new issues, such as changes in fund coding structure.

The appropriation specifically states that funds under the WFM program are "For necessary expenses for fire preparedness, suppression operations, fire science and research, emergency stabilization and rehabilitation, hazardous fuels reduction, and rural fire assistance by the Department of the Interior". Funds may not be expended in a manner which is contrary to this appropriation definition.

The Department has prescribed certain line items for preparation of budgets and tracking expenditures. Particular attention should be made to the procedures and limitations applicable to the use of funds used in suppression operations. It is imperative that FMOs ensure that proper administrative procedures are followed from the beginning of the incident until its conclusion.

1. Fund Codes

Fund and respective activity codes for the BIA WFM Program are identified in **Appendix 14-1**.

- a. Wildland Fire Preparedness (Fund Code 92200)
- b. Construction & Deferred Maintenance (Fund Code 92400)
- c. Emergency Suppression (Fund Code 92500)
- d. Hazardous Fuels Reduction - non WUI (Fund Code 92600)
- e. Burned Area Rehabilitation (Fund Code 92610)
- f. Rural Fire Assistance (Fund Code 92620)
- g. Hazardous Fuels Reduction, WUI (Fund Code 92670)
- h. Reimbursable – Wildland Fire Management (Fund Code 9FIRE)

C. Program Management Activity Codes

The WFM Program will selectively employ Project Cost Accounting Sub-system (PCAS) codes and FireCodes. This will be accomplished through the use of an additional accounting code called a job code. The job code will be coded on all obligation and expenditure documents. Job codes for WFM must be requested and executed by the BIA-NIFC Budget Management office. This will ensure that all costs are tracked by project. FireCode numbers are generated through the FireCode System and will be used for Suppression, Stabilization, Severity and Burned Area Rehabilitation operations.

1. Activity: Wildland Fire Preparedness (Fund Code 92200)

Wildland Fire Preparedness funds are allocated by the BLM budget office in four steps. First, funding is allocated to the Office of the Secretary for its fire program coordination staffing. Second, fire science program funds in the amount specified by Congress are retained by the BLM budget office, for obligation by the Joint Fire Science program manager. Third, the amount specified in the appropriation for deferred maintenance and capital improvements is divided among the bureaus based on the annual work plan approved by the bureaus. Finally, the remainder of the appropriation is allocated to the Bureaus based on their percentage of the total Department funding.

a. Purpose

This activity provides for safe, cost-effective fire management programs that support land and resource management plans and are accomplished through planning, staffing, training, and equipment. It includes the hiring and training of personnel; prevention activities; purchase of and contracting for equipment, supplies, and support; planning and coordination; policy development and oversight; and interagency coordination and direction. The Wildland Fire Preparedness activity consists of five sub-activities: preparedness (92120 program code), interagency fair share (92130 program code), national programs (92140 program code), wildland fire prevention program (92T00 program code) and Interagency HotShot Crew program (92U00 program code).

b. Preparedness Program Management Sub-activity (92120)

- Includes salaries, benefits and support costs for all permanent (full time) wildland fire program management personnel who provide planning and oversight functions for the fire

CHAPTER 14 – BUDGET AND FINANCE

management preparedness programs at the National and Regional offices, Agencies and Tribes. Includes general oversight responsibilities for an integrated WFM program or specific responsibilities for programs in wildfire suppression, burned area emergency rehabilitation, fire prevention, fire planning, hazard fuels operations and wildland urban interface.

- For a position to be eligible for fire program funds, the position must be identified in the approved Fire Management Program Analysis (FMFA). The position description must reflect that more than 50 percent of the staff hours defined in these duties relate directly to responsibilities for fire management activities. Positions that are eligible for full funding are defined as those positions in which 80 percent or more of the duties are directly related to fire management. Positions which exceed the 50 percent criteria may be funded to the extent of the seasonal limits as defined by the 10 percent fire occurrence level or 13 pay periods, whichever is greater.
- Furlough positions may be funded for all pay periods during which the employee is working directly for fire management.
- Other program management activities include bureau-specific studies and investigations, aircraft availability guarantees, operational research, equipment and technology development, utilities, information resources management, supplies, training, administrative support for personnel, procurement, budget preparation and execution, communications and vehicle availability.
- Includes capitalized equipment purchases.
- Budgeted overtime and premium pay.
- Permanent change-of-station for permanent (full-time and subject-to-furlough) employees who are base-funded under preparedness.
- Operations of the national computer systems and national communication systems.
- Audits conducted by the National or Regional offices.
- Support costs include travel, training, supplies, communications, vehicle availability, arduous duty physical examinations for all personnel available for firefighting, and personnel protective equipment.
- Fire aviation operations.

- Fire cache supplies.
 - Office supplies and materials.
 - Rent and utilities for fire offices.
 - Rent or lease of equipment and vehicles.
 - Equipment and vehicle maintenance (includes maintenance of weather station equipment).
 - Accountable property purchases primarily for wildland fire preparedness and suppression.
 - Printing catalogues and handbooks.
 - Includes salaries, benefits and support costs for temporary and seasonal personnel. Includes firefighters employed during normal-year fire seasons along with their immediate supervisors who are not permanent personnel. Support costs include travel, training, supplies, communications, vehicle availability, arduous duty physical examinations for all personnel available for firefighting, and personnel protective equipment.
- c. Interagency Fair Share Sub-activity (92130)
- Includes all costs associated with interagency and/or fair share costs of doing business. Interagency and fair share costs will be administered and tracked through the Regional offices and at the national level.
 - Includes interagency funded initiatives supported by interagency agreements, such as NIFC; National Wildfire Coordinating Group (NWCG); IFCC; Alaska Fire Service (AFS); Geographical Area Coordination Centers (GACCs); local interagency dispatch centers; aircraft contracts and bases; fire preparedness-related capital equipment and training.
- d. National Programs Sub-activity (92140)
- Includes all costs associated with the National Programs, e.g., Emergency Firefighting Crews, Model 52 Program, Medical Standards, Remote Automated Weather Stations (RAWS), Wildland Fire Management Information (WFMI) System, Lightning

Detection System and Weather Information Management System (WIMS). National program costs will be administered and tracked through the Regional offices and at the national level.

e. Self Governance Compacts Sub-activity (92900)

All fire program activities listed above that are reprogrammed to the Office of Self Governance (OSG) for Native American Tribes and Alaskan Natives and must be coordinated with the BIA-NIFC Budget Officer. All requests for reprogramming that are sent directly to the Deputy Director, Trust Services will not be honored.

f. Wildland Fire Prevention Sub-activity (92T00)

Includes all costs associated with the Wildland Fire Prevention program. Costs will be administered and tracked through the Regional offices and at the national level.

g. Interagency Hotshot Crew Program (92U00)

Includes all costs associated with the Interagency Hotshot Crew program. Costs will be administered and tracked through the Regional offices and at the national level.

2. Activity: Construction & Deferred Maintenance (Fund Code 92400)

Deferred Maintenance will be tracked separately under this activity and under its own Fund Code.

Minor renovation and maintenance of fire-program dedicated facilities is limited to not more than \$10,000 per structure.

The Division of Accounting Management (DAM) is responsible for managing Bureau-wide Construction-in-Progress (CIP) accounting requirements. Information policy and procedures are documented in the *Construction-in-Progress Accounting Management Handbook*. For more information on facilities please see Section G, of this chapter.

3. Activity: Emergency Suppression (Fund Code 92500)

This activity funds the development and implementation of the three operational sub-activities of the Department's emergency operations program: suppression, emergency stabilization, and severity.

The BLM budget office determines the allocation for each bureau based on each bureau's percentage of the total Department's 10-year average

expenditures in suppression operations and emergency stabilization. These expenditures include severity funding.

a. Suppression Sub-activity (92310)

- This activity funds the appropriate management response to wildfires and related operations.
- Includes the total spectrum of appropriate management actions taken on wildfires to protect resource values in a safe and cost-effective manner. Actions that are taken consider public benefits and values to be protected and are consistent with the resource objectives and constraints identified in land management plans.
- All unpredictable and un-programmed costs arising from operational wildfire suppression actions; costs of actions for appropriate management of wildland fire use fires used for resource benefits.
- Appropriate Uses
 - 1) Emergency actions taken on wildfires to prevent land degradation and the immediate loss or degradation of natural and cultural resources due to damage caused by active wildfires or resulting from actions taken to suppress such fires.
 - 2) Expenditures to cover salary costs for non-fire individuals involved in Emergency Suppression Operations, either permanently or on a temporary basis.
 - 3) For overtime, hazard, night differential or environmental premium pay for all personnel engaged in wildfire management actions or support for these actions, operations, or administratively.
 - 4) Positioning of firefighting resources in response to a specific wildfire or wildland fire use fire.
 - 5) Hiring of emergency firefighters (EFFs) and/or overhead until the additional workload created by the wildfire event has been reduced to level that can be managed with regular permanent and seasonal employees.
 - 6) All transportation of EFF Crews from point of hire until return to point of hire.
 - 7) To provide support to an ongoing incident including post-incident administration (e.g. dispatch, warehouse/cache workers, buying team members, payment team members, administrative support and reviews). Post-incident should not normally exceed 90 days.

CHAPTER 14 – BUDGET AND FINANCE

- 8) To place additional firefighters on standby for expected dispatch.
- 9) Standby status of General Services (GS)/Tribal employees due to weather conditions, unusual lightning activity is present or is predicted, incendiary outbreaks occur.
- 10) Supplies required for specific suppression related activities such as food, lodging, transportation, personal gear for EFF if personal items destroyed, lost stolen at an incident. For personnel gear, refer to the *Interagency Incident Business Management Handbook* (IIBMH).
- 11) Emergency equipment (Emergency Equipment Rental Agreements signed up for locally for closest forces) leases/contracts for the duration of a specific wildfire.
- 12) Aircraft costs associated with a specific wildfire.
- 13) Repair and maintenance of equipment used on a wildfire.
- 14) Replacement of equipment destroyed or consumed on a wildfire. Accountable equipment lost, damaged or destroyed on a wildfire may be replaced only by review and investigation by a Claims Investigator [Chapter 70, Claims of the *IIBMH Handbook*, page 2 of 19].
- 15) Meals and lodging directly related to wildfire actions, this depends if GS overhead is dispatched off-reservation. In this case they are covered under a Travel Authorization.
- 16) Travel and other costs associated with fire investigations, wildfire cause determination and arson investigation.
- 17) Payments to cooperators under Interagency Agreements, which covers Tribal cooperative agreements.
- 18) Documentation of fire extent and effects directly related to a specific wildfire and carried out within one year of the date of the wildfire is declared.
- 19) Damages to resources caused by suppression actions will be mitigated for repaired prior to complete fire demobilization when possible, which is approved by a Contracting Officer.
- 20) Costs associated with immediate actions taken to repair damages caused by direct suppression activities are included as direct charges to the wildfire. This includes but not limited to repair fire lines and fuel breaks authorized replacement of improvements, facilities or structures that are damaged as a result of a suppression action.
- 21) Authorization for replacement of improvements, facilities or structures damaged due to suppression actions are approved by Contracting Office based on an investigation report by Claims Unit Leader if damage occurs on a Complex fire, or at local Agency/Tribal by a Safety Officer.
- 22) Provides funds for training EFFs, not to exceed 80 hours per year for an individual in preparation for emergency fire

situations as stated in the DOI Administratively Determined (AD) Pay Plan for Emergency Workers.

- 23) All such training must be charged to a FireCode that will be assigned at the national level for each Region.
- 24) To allow personnel to instruct fire suppression or prescribed fire training when all other methods of hiring/contracting instructors have been exhausted. Not exceed a total of 120 hours per year for a qualified individual prepare, instruct and issue certificates for required courses fire situations as stated in the AD Pay Plan.

- Prohibited Uses

- 1) Accountable equipment, except as authorized by Regional FMO. Accountable equipment lost, damaged or destroyed on a fire may be replaced only if there is an investigation of loss or damage.
- 2) Base eight salaries, benefits and support of fire funded personnel, except for non-fire individuals involved in emergency suppression operations.
- 3) Instructors who are GS employees and/or Tribal employees do not get paid full time and half for yearly training conducted for EFF crews.

b. Emergency Stabilization Sub-activity (92320)

The emergency stabilization program determines the need for and prescribes and implements emergency treatments to minimize threats to life or property or to stabilize and prevent unacceptable degradation to natural and cultural resources resulting from the effects of a fire.

All emergency stabilization charges must be made to a FireCode. The Agency or Tribe will generate the FireCode at the local level and NIFC will approve the funding authorization at the National level. NIFC will execute spending authorization upon request by a Regional office.

- Appropriate Uses

- 1) Planning post-fire emergency stabilization actions and emergency stabilization or plan development.
- 2) Replacing or repairing facilities essential to public health and safety and replacing or constructing fences or other structures necessary to protect emergency stabilization projects or to prevent further degradation of natural and cultural resources during the project period.

- 3) Physical structures and devices to slow the movement of soil and water downslope (e.g., check dams, culverts, silt fences, log erosion barriers and straw wattles, erosion cloth and soil netting, etc.). These treatments are primarily temporary measures that do not generally require maintenance or are removed after objectives have been met.
- 4) Conducting burned area assessments for threatened, endangered, and other special status species to identify mitigation requirements. Damage assessments and treatments are limited to species that are known to be detrimentally impacted by wildfire, or those for which there is reasonable expectation of detrimental impacts. Also, there must be reasonable expectation that the detrimental impacts can be mitigated.
- 5) Seeding or planting of shrubs, forbs, and grasses to prevent critical habitat for federal listed threatened or endangered species, or other special status species, from being permanently impaired, or to prevent erosion or mass wasting.
- 6) Seeding or planting of shrubs, forbs, and grasses to facilitate the natural succession of vegetative communities which would likely be subject to immediate and aggressive invasion of non-native invasive species after the wildfire.
- 7) Seeding or planting trees, only if such actions have been demonstrated to be cost-effective in meeting project objectives of stabilizing watersheds to prevent downstream damage on and off site.
- 8) Use of chemical, biological or mechanical treatments necessary to minimize the establishment or re-establishment of non-native invasive species within the perimeter of the burned area.
- 9) Monitoring and patrolling necessary for public safety and natural and cultural resource protection, if such activities cannot be accomplished within existing capabilities and by shifting priorities.
- 10) Covering, camouflaging, cleaning, burying, or reinforcing historic properties to prevent erosion, weathering, movement, and looting.
- 11) Burned area assessments to assess damage to documented historic properties or those discovered in the course of treating known properties.
- 12) Base 8 salary of non-fire funded Agency employees engaged in emergency stabilization planning and treatment implementation.
- 13) Overtime for all employees engaged in emergency stabilization planning and treatment implementation.
- 14) Legal mandated clearance prior to treatment initiation.

- Prohibited Uses
 - 1) Emergency stabilization treatments not in an approved Emergency Stabilization (Burned Area Emergency Response) Plan.
 - 2) Treatment effectiveness monitoring after following containment of the fire without submittal of an annual accomplishment report.
 - 3) Any treatment effectiveness monitoring after three years following containment of the wildfire.
 - 4) The planning or replacement of major infrastructure, such as visitor centers, residential structures, administration offices, work centers and similar facilities.
 - 5) Damages caused by prescribed fires or wildland fire use fires used to achieve land management objectives, unless declared a wildfire and only for the areas damaged once it was declared a wildfire.
 - 6) Monitoring to determine the short- or long-term response of a resource to the fire (i.e., fire effects monitoring).
 - 7) Purchase of accountable/capitalized equipment without documentation that purchasing the equipment is more cost effective than renting equipment and is in the best interest of the government.
 - 8) Base 8 salary of fire funded Agency employees, except hazardous fuels, engaged in emergency stabilization actions.
 - 9) Systematic inventories of all know historic properties within the burned area.
 - 10) General administrative historic property services ((e.g., National Historic Preservation Act (NHPA) compliance reports)).
 - 11) Treating fuels within the burned area to accomplish fuel management objectives.

c. Severity Sub-activity (92350)

Fire severity funding is the authorized use of suppression operations funds (normally used exclusively for suppression operations, and distinct from preparedness funds) for extraordinary preparedness activities that are required due to an abnormal increase in wildfire potential or danger, or to wildfire seasons that either start earlier or last longer than planned in the fire management plan. The fire danger rating operating plan or annual operating plan should identify thresholds for identifying the need for severity resources. The approval to use operations funds for

severity purposes is based on expected weather conditions, fuel conditions, and availability of resources.

- Appropriate Uses
 - 1) Labor – fire and non-fire personnel.
 - 2) Vehicles and equipment.
 - 3) Aircraft.
 - 4) Travel and per diem.
 - 5) Prevention activities.

- Prohibited Uses
 - 1) To cover differences that may exist between funds actually appropriated (including rescissions) and those Identified in the fire planning process.
 - 2) Administrative surcharges, indirect charges, and fringe benefits.
 - 3) Equipment purchases.
 - 4) Purchase, maintenance, repair or upgrade vehicles.
 - 5) Purchase of telephones.
 - 6) Purchase of pumps, saws, and similar suppression equipment.
 - 7) Aircraft availability during contract period.
 - 8) Cache supplies which are normally available in fire caches.
 - 9) Emergency Equipment Rental Agreements (EERAs).

The BIA-NIFC office is authorized to allocate severity funds for use in preparedness activities to improve response capability. Expenditure of these funds is authorized by the appropriate approving official at the written request of the Regional Director. Funds will be used only for preparedness activities and timeframes specifically outlined in the authorization, and only for the objectives stated in Chapter 4 (J).

4. Activity: Burned Area Rehabilitation (Fund Code 92610)

The rehabilitation program addresses long-term actions. Rehabilitation of burned areas, are long term activities that have been identified in approved land management plans.

All rehabilitation charges must be made to a FireCode. FireCode authorization will be executed by NIFC upon request by a Regional office.

a. Appropriate Uses

- Planning post-fire rehabilitation actions and rehabilitation plan development.
- Repair or improve lands unlikely to recover naturally from wildland fire damage by emulating historical or pre-fire ecosystem structure, function, diversity, and dynamics consistent with approved land management plans.
- Restore or establish a healthy, stable ecosystem even if the ecosystem cannot fully emulate historical or pre-fire conditions.
- Tree planting is limited to:
 - 1) Facilitating the succession and stabilization of forest ecosystems.
 - 2) Re-establishing habitat for federally listed threatened or endangered species, or other special status species.
 - 3) Reintroducing or reestablishing native tree species and seed sources lost in a stand replacement fire.
 - 4) Regenerating Indian trust commercial timberland identified in an approved Forest Management Plan, and that a certified silviculturalist has determined will not naturally regenerate for more than 10 years after the fire.
- Repair or replace fire damage to minor operating facilities (e.g., campgrounds, interpretive signs and exhibits, shade shelters, grazing fences, wildlife guzzlers, etc).
- Base 8 salary of fire and not fire funded agency employees engaged in rehabilitation actions.
- Overtime for agency employees engaged in rehabilitation planning and treatment implementation.
- Equipment – Procurement Officers may establish blanket purchase agreements in advance of the anticipated need or individual orders may be negotiated by a Warranted Contract Specialist for non-emergency equipment.

b. Prohibited Uses

- Rehabilitation treatments not in an approved Rehabilitation Plan.

- Treatment effectiveness monitoring after following containment of the fire without submittal of an annual accomplishment report.
- Any treatment effectiveness monitoring after three years following containment of the wildfire.
- The planning or replacement of major infrastructure, such as visitor centers, residential structures, administration offices, work centers and similar facilities. Rehabilitation does not include the construction of new facilities that did not exist before the fire, except for temporary and minor facilities necessary to implement rehabilitation efforts.
- Damages caused by prescribed fires or wildland fire use fires used to achieve land management objectives.
- Monitoring to determine the short- or long-term response of a resource to the fire (i.e., fire effects monitoring).
- Purchase of accountable/capitalized equipment without documentation that purchasing the equipment is more cost effective than renting equipment and is in the best interest of the government.
- Systematic inventories of all know historic properties within the burned area.
- General administrative historic property services (e.g., NHPA compliance reports).
- Treating fuels within the burned area to accomplish fuel management objectives.
- EERAs.

5. Activity: Rural Fire Assistance Program (Fund Code 92620)

The program will continue to provide technical expertise, training, supplies and materials, equipment, participation in interagency prevention and educational activities, and proficiency exercises on a cost-share basis to Rural Fire Districts. Rural Fire Assistance (RFA) provides technical and financial support to fire departments throughout the Nation that protect communities with populations of less than 10,000. These local agencies are often the first line of defense in

meeting the protection needs for wildland-urban interface areas threatened by wildfire.

Prior to entering into cooperative agreements and disburse assistance funds to any rural or volunteer fire department, both parties must agree on the roles and responsibilities of each party to the agreement. It is imperative to engage a Contracting Officer or a person with the equivalent delegated authority in the process from initiation to award. Agency wildland fire and contracting representatives will meet with the requesting Rural Fire Department (RFD) or Volunteer Fire Department (VFD) to assist them with preparing the Application for Federal Assistance. Agency representatives will submit the completed application package to the agency/regional/state FMOs or designated GACC lead. At this level, the bureaus will process all applications and make award selections in coordination with the state forester. Responsibility for fund transfer to each recipient is with Agency personnel delegated the authority for contracting and disbursement. The direct transfer of funds to the selected RFD or VFD will be completed by cooperative agreement either through reimbursement for the recipients' expenditures or, if necessary, an advancement of funds.

6. Activity: Reimbursable Account – Wildland Fire Management (Fund 9Fire)

Reimbursable projects are developed by the individual agency and field offices with the assistance of the Region. Funds may be sub-allotted to either the Region or allocated on to the individual Agency or field office.

In addition to normal program accounting, the reimbursable program will also employ project accounting. This will be accomplished through the use of an additional accounting code, the Job number, which will be coded on all obligation and expenditure documents. The FFS Job number will invoke the use of a FFS PCAS number which will keep track of costs by reimbursable project.

Job numbers are assigned by the Region for the Region and Job numbers are assigned by the BIA-NIFC Budget Officer for the BIA-NIFC. Agencies should contact their Regional finance office to obtain a Job number for their reimbursable projects on an as needed basis and BIA-NIFC staff should contact the BIA-NIFC Budget Officer. A Reimbursable Work Job Authorization Form should be completed by the Regional Finance Officer in coordination with WFM program personnel. Once a project has been established and forwarded to the Division of Accounting Management within the Office of the Director of Administration, Attn: Staff Accountant, with a copy going to the Regional Budget and Finance Officers and the BIA-NIFC Budget Officer for BIA-NIFC requests.

Reimbursable Work Authorization Forms must be signed by authorized officials in both the BIA and the customer agency. No authorization exists unless the Reimbursable Work Authorization Form is properly completed and signed. The only exception is when a signed interagency agreement is attached to Reimbursable Work Authorization Form; then a customer agency signature is not required.

To support all unexpected emergencies other than wildland fire (flood, storm, hurricane, etc.), the four DOI agencies provide support for all resources assigned to or in support of all naturally declared disasters. In order to receive reimbursement for the cost incurred by the Bureau the following procedure must be implemented for tracking costs for all resources sent to an all-hazard incident:

- a. BIA-NIFC will request reimbursement authority for the incident on behalf of the Bureau.
- b. Upon approval of reimbursement authority a reimbursement account will be setup by the DAM.
- c. An Instructional Memorandum will be submitted to all Regions by BIA-NIFC that will include administrative direction for the incident. This memorandum will contain the reimbursement account structure that costs will be tracked and the policy for overtime authorization, hiring and payment of emergency workers and government/tribal personnel to support the incident. The account structure provided in the instructional memorandum must be utilized Bureau wide so that BIA-NIFC can seek reimbursement properly and accurately.

The Emergency Operations Account and more specifically, the Suppression Sub-activity will only be utilized for suppressing wildfires or as specified in the DOI AD Pay Plan.

D. Project Cost Accounting Procedures

The Department has prescribed certain line items for preparation of budgets and tracking expenditures. In addition to normal program accounting, the WFM Program will also selectively employ project accounting. This will be accomplished through the use of an additional accounting code and the job code that will be coded on all obligation and expenditure documents when a project has been established. Job codes will be generated by BIA-NIFC. The FFS job code will invoke the use of a FFS PCAS number that will keep track of costs by fire incident or project.

WFM funds, excluding emergency suppression funding, will be distributed to either BIA-NIFC, Regional FMOs or Agencies and/or field offices for accomplishment of the projects. Therefore, it is important that obligations

and expenditures associated with this account be coded to their budget organizations respectively. Emergency suppression must be accounted for by incident and will utilize the FireCode System to derive fire codes. Wildland Fire Preparedness will use job codes only in special circumstances. Instructions will be issued when a job number is required. With the exception of Emergency Suppression, all project numbers (job codes) are authorized and implemented by BIA-NIFC. All requests must be evaluated and approved by the respective Regional office and forwarded to the BIA-NIFC office. Refer to the *Annual Federal Financial Management Handbook* for configuration.

Table maintenance for the WFM program will be performed by the Budget Management Section at BIA-NIFC. Additions, deletions and changes to the PCAS reference tables will be accomplished upon receipt and approval of a request from the appropriate operating section.

1. The originating and approving sections at NIFC are:

- a. Budget Management (Suppression Operations).
- b. Operations (Subsidiaries, Interagency Hotshots Crews, Burned Area Rehabilitation (BAR), Emergency Stabilization, RFA and Severity).
- c. Fuels Management (Prevention, Hazardous Fuels Reduction and Wildland Urban Interface).
- d. Safety (Medical Standards).

2. Cost Accounting Tables

All on-line project reference and application tables will be available for scanning by those offices and organizations with terminal access to FFS.

- a. Project Numbers and Job Code Structures
 - The Job Code will always have eight characters, with the exception of Suppression Operations.
 - Project numbers (job codes) are authorized and implemented by the Budget Management Section at BIA-NIFC. All requests for projects must be evaluated and approved by the respective regional office and forwarded to BIA-NIFC for entry.

CHAPTER 14 – BUDGET AND FINANCE

- Although, the configuration for project numbers remains the same, the character designations along with the respective program descriptions are listed in **Appendix 14-2**.
- Job Codes and respective funding and expenditure information can be found in FFS under the "SPRJ" Table for each Agency.

**APPENDIX 14-1
Wildland Fire Management Appropriation
Fiscal Year 2006 Accounting Structure**

<u>Fund Code</u>	<u>Program Class</u>	<u>Allocation Code & Description</u>
<u>92200</u>	<u>921</u>	<u>Wildland Fire Preparedness</u> 92120 P – Preparedness 92130 R – Interagency Fair Share 92140 R – National Programs
	<u>929</u>	<u>Self Governance</u> 92900 – Self Governance
	<u>92T</u>	92T00 – Wildland Fire Prevention
	<u>92U</u>	92U00 – Interagency HotShot Crews
	<u>92V</u>	92V00 – Fire Ready Reserve
<u>92400</u>	<u>924</u>	<u>Construction & Deferred Maintenance</u> 92810 R – Construction & Def. Maint. 92G00 – Self Governance
<u>92500</u>	<u>923</u>	<u>Emergency Suppression</u> 92310 R – Suppression 92320 R – Emergency Stabilization 92350 R – Severity
<u>92600</u>	<u>926</u>	<u>Hazardous Fuels Reduction, Non-WUI</u> 92630 R – Hazardous Fuels Reduction - non-WUI
<u>92610</u>	<u>92B</u>	<u>Burned Area Rehabilitation</u> 92B20 R – Rehabilitation
<u>92620</u>	<u>92R</u>	<u>Rural Fire Assistance</u> 92R00 R – Rural Fire Assistance
<u>92670</u>	<u>92W</u>	<u>Wildland Urban Interface (WUI)</u> 92W00 R – Wildland Urban Interface
<u>9FIRE</u>		<u>Wildland Fire Reimbursables</u> 9F100 R – Wildland Fire Preparedness 9F200 R – Emergency Operations 9F300 R – Burned Area Rehabilitation 9F400 R – Hazardous Fuels Reduction 9F500 R – Rural Fire Assistance 9F600 R – All Risk Assistance

**APPENDIX 14-2
PCAS Character Designations**

Character	Definition	Program Code
A	Fire Construction and Deferred Maintenance	92400
B	Miscellaneous Projects - Preparedness	92120, 92130, 92140, 92V00
C	Community Assistance	92W00
N	Hazardous Fuels Reduction, Non-WUI Projects	92630
P	Program Positions	92T00, 92630, 92W00
S	Supplementals	92T00, 92630, 92W00
W	Hazardous Fuels Reduction, WUI Projects	92W00
R	Rural Fire Assistance	92R00