

## **Chapter – 14**

### **Financial Management**

#### **A. Introduction**

This chapter governs the use of the Bureau's Wildland Fire Management (WFM) appropriation account structure. All personnel at all levels within the Bureau must be aware of the responsibilities and limitations on the use of these appropriated funds.

#### **B. Program Budget**

##### **1. Annual Appropriations**

Annual Appropriations are made available for the WFM pursuant to the passage of the annual appropriation act for the Department of the Interior (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 as identified by the Chief, Branch of Fire Management.

This appropriation provides funding for the Department's WFM program through the Office of the Secretary of Interior, Office of Wildland Fire Management Coordination (OWFC). The Office of Management & Budget (OMB) passes the DOI Wildland Fire Appropriation to the DOI Policy Office of Budget (POB). The U.S. Department of Treasury issues a warrant to the OWFC, the parent organization, which is responsible for the administration of the WFM appropriation. Prior to the issuance of the warrant to each bureau, the OWFC Budget office will coordinate with the National Interagency Budget Leads (NBLs), which is composed of each DOI fire agency Budget Officers, and issue an distribution plan to the BIA, BLM, FWS, and NPS notifying them of their allocations in each activity, and concurrently issues an Standard Form 1151, Non-Expenditure Transfer Authorization. The wildland fire allocations are forwarded to each Interior budget office according to the distribution plan.

## 2. Budget Officer

The BIA NIFC Budget Officer serves as principal budget advisor of the Wildland Fire program to the Branch Chief, Deputy Director, Fire Leadership team, and to other Bureau Staff. The BIA NIFC Budget Officer also serves as primary BIA representative in the DOI Wildland Fire Budget formulation and execution process. Represents the Bureau on the DOI Fire Budget team and at other interagency meeting in regards to budget related policies, requirements, procedures, and reports. Coordinates all budget activities between the Bureau's Office of Budget Management (OBM), Office of Wildland Fire Coordination and the Bureau wide Fire Management program. Provides national oversight for Bureau Wildland Fire program budget formulation, justification and execution. Responsible for the development and preparation of the Budget Justifications, Planning Target Allocation, Annual Work Plan, and Congressional responses. Reviews Bureau wide offices at mid-year, third quarter and end-of-year balances and distributes available funding in accordance with Bureau policy.

## 3. Fiscal Year 2011 Accounting Structure

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

The WFM Program will selectively employ Project Cost Accounting Sub-system (PCAS) codes and FireCodes (Prescribed by the Department and Congressional mandate). 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 and Finance office. This will ensure that all costs will be tracked by project. FireCode numbers are generated through the FireCode System and will be used for Suppression, Stabilization, Severity and Burned Area Rehabilitation operations.

## C. Project Cost Accounting Procedures

WFM funds, excluding emergency suppression funding (unless under a continuing resolution), will be distributed to either BIA-NIFC, Regional Fire Management Officer's (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 (Including funding obligated to Indian tribes via contracts, agreements or grants). 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 on the combined funding document, when a job number is required. All project numbers (job codes) are authorized and implemented by the 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 and Finance Office at the 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 and forwarded to the Budget and Finance Office at the BIA-NIFC.

### **1. The originating and approving sections at the BIA-NIFC are:**

- a. Budget and Finance Office (Subsidiaries, Interagency Hot Shot Crew Programs and Suppression Operations).
- b. Operations (Burned Area Rehabilitation (BAR), Emergency Stabilization, RFA and Severity).
- c. Fuels Management (Prevention, Hazardous Fuels Reduction Non-WUI and Wildland Urban Interface).

### **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 the FFS.

#### Project Numbers and Job Code Structures

- The Job Code will always have no more than eight characters.
- Project numbers (job codes) are authorized and implemented by the Budget and Finance Office at BIA-NIFC. All requests for projects must be evaluated and approved by the respective regional office and forwarded to the Budget and Finance Office at BIA-NIFC for entry.
- 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.

## D. One-Time Funding

### 1. Purpose of Subsidiary Program

- a. The subsidiary program provides a mechanism to request funding for special projects or needs that exceed an Agencies regular budgeted funds. The funds used in this program are non-reoccurring in nature and based on available prior year un-obligated balances. The format for requesting subsidiary funding is identified in **Appendix 14-3**.
- b. Examples of special project requests.
  - Capitalized equipment such as dozers, engines, water tenders, etc.
  - Miscellaneous equipment such as radios, computers, shop equipment, power saws, etc.
  - Specialized project work such as mapping, signing, and technology development projects, etc.

### 2. Procedure For Requesting One-Time Funding

- a. Develop a request using the established request format.
- b. If there is more than one request, prioritize the requests.
- c. Completed request must be forwarded to the Regional office for review and regional prioritization.
- d. Upon Regional office approval, consolidation, and prioritization, the request must be forwarded to the BIA-NIFC Budget Officer by May 15th of each year for consideration if additional funding becomes available for distribution.
- e. Based on available funds, requests may be approved within the third quarter of each year.
- f. Funding for approved projects will be executed from the BIA-NIFC Budget and Finance Office to the Bureau's budget office in Washington D.C. for processing.
- g. The Bureau's budget office will allocate the funds to the appropriate Region for distribution to the respective agencies.

**APPENDIX 14-1**  
**Wildland Fire Management Appropriation**  
**Fiscal Year 2011 Accounting Structure**

| <u>Fund Code</u> | <u>Program Class</u> | <u>Allocation Code &amp; Description</u>       |                                     |
|------------------|----------------------|--|-------------------------------------|
| 92200            | 921                  | <b>Wildland Fire Preparedness</b>              |                                     |
|                  |                      | 92120 P Preparedness                           |                                     |
|                  |                      | 92130 R Interagency Fair Share                 |                                     |
|                  |                      | 929  | 92140 R National Programs           |
|                  |                      |  | <b>Self Governance</b>              |
|                  |                      | 92V  | 92900 Self Governance               |
|                  |                      |  | <b>Fire Ready Reserve</b>           |
|                  |                      | 92U  | 92V00 Fire Ready Reserve            |
|                  |                      |  | <b>Interagency Hot Shot Program</b> |
|                  |                      | 92U00  | <b>IHC Program</b>                  |
|                  | 92T                  | <b>Wildland Fire Prevention</b>                |                                     |
|                  |                      | 92T00 Wildland Fire Prevention                 |                                     |
| 92400            | 924                  | <b>Construction &amp; Deferred Maintenance</b> |                                     |
|                  |                      | 92400 R Construction & Def. Maint.             |                                     |
| 92500            | 923                  | <b>Emergency Suppression</b>                   |                                     |
|                  |                      | 92310 R Suppression Operations                 |                                     |
|                  |                      | 92320 R Emergency Stabilization                |                                     |
|                  |                      | 92350 R Severity                               |                                     |
| 9FUEL            | 92H                  | <b>Hazardous Fuels Reduction Ops</b>           |                                     |
|                  |                      | 92H00 R Hazardous Fuels                        |                                     |
|                  |                      | Reduction Operations                           |                                     |
| 92610            | 92B                  | <b>Burned Area Rehabilitation</b>              |                                     |
|                  |                      | 92B20 R Rehabilitation                         |                                     |
| 92620            | 92R                  | <b>Rural Fire Assistance</b>                   |                                     |
|                  |                      | 92R00 R Rural Fire Assistance                  |                                     |
| 9FIRE            | 9F1                  | <b>Wildland Fire Reimbursables</b>             |                                     |
|                  |                      | 9F100 R Wildland Fire                          |                                     |
|                  |                      | 9F2  | Preparedness                        |
|                  |                      |  | 9F200 R Emergency Operations        |
|                  |                      |  | 9F300 R Burned Area Rehabilitation  |
|                  |                      |  | 9F400 R Hazardous Fuels             |
|                  |                      | 9F5  | Reduction Operations                |
|                  |                      |  | 9F500 R Rural Fire Assistance       |
|                  | 9F6                  | 9F600 R All Risk Assistance                    |                                     |
|                  | 9F7                  | 9F700 R Proceed Sales<br>Property/Equipment    |                                     |

BLANK PAGE

**APPENDIX 14-2**  
**Wildland Fire Management Appropriation**  
**Project Cost Accounting Sub-system**  
**Character Designations**

| <b>Character</b> | <b>Definition</b>                          | <b>Program Code</b>     |
|------------------|--|-------------------------|
| A                | Fire Construction and Deferred Maintenance | 92400                   |
| B                | Miscellaneous Projects - Preparedness      | 92120<br>92130<br>92140 |
| C                | Community Assistance                       |                         |
| N                |  |                         |
| P                | Program Positions                          | 92630<br>92140<br>92W00 |
| S                | Supplementals                              | 92630<br>92140<br>92W00 |
| W                |  |                         |
| R                | Rural Fire Assistance                      | 92R00                   |

BLANK PAGE



## APPENDIX 14-3

### Procedures for One-Time Funding Submission

All one-time funding requests must be submitted in the attached format. All requests should be submitted to the Regional office for approval. The approval process entails verifying that the requested uses meet the intent and applicable policy of Interior Appropriation Act language for fire. The Regional office will only submit the prioritized funding requests to BIA-NIFC Budget Officer. The individual plans do not have to be submitted to this office. All funding requests should be submitted by May 15<sup>th</sup> for the following current fiscal year only if funds are available. Requests submitted after this date will not be considered. **All requests will be funded based on the Region's prioritization and the availability of funds.**

#### **Project Job Number (PCAS) (to be assigned by BIA-NIFC)**

(alpha code, fiscal year, job number, see fiscal year program code definitions)

#### I. Project Description

Provide a narrative description of the proposed project and the justification for its implementation. If the proposal is for hazard fuels reduction using prescribed burning, the BIA *Prescribed Fire Handbook* must be followed. Examples of appropriate projects would include capitalized equipment, minor renovations to facilities, fuel breaks, etc.

#### II. Project Objectives

Describe the project objectives in measurable terms. Also include a description of how those objectives can be measured upon completion of the project in order to determine if they have been met.

#### III. Applicability to Fire Management Funding

- A. Describe the direct benefits to the fire management program.
- B. Describe the benefits to programs or tribal activities other than the fire management program. Include details of any shared funding or other contributions from other programs or activities.

#### IV. Evaluation of Alternatives

List alternative means of meeting objectives including projected costs and reasons for rejecting those alternatives in favor of the proposed plan.

**V. Owner's Consent**

If the proposed project will have a physically altering impact on Indian owned resources, include evidence of their consent. (i.e., a tribal resolution or consent of owner in the case of individually owned land.)

**VI. Implementation Schedule**

Prepare a proposed implementation schedule for each logical step in the project.

**VII. Budget**

Include an itemized budget reflecting administrative, labor, equipment and materials costs.

**VIII. Accomplishment Report**

Identify the individual responsible for preparing the post-project accomplishment report, specifically addressing the project objectives and the date by which the report(s) will be prepared and submitted to the Area Office.

**IX. Cover Sheet**

Each proposal submitted for funding will include a cover sheet with signed approval of the proposal from the Regional Director.