U.S. FISH & WILDLIFE SERVICE

Fire Business Guide

Fiscal Year 2017

Photo Credit: Rob Wood, USFWS

Provided by Branch of Fire Management Headquarters Office
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1. INTRODUCTION

This guide was developed as a resource for the U.S. Fish and Wildlife Service (the Service) to provide standardized and Service specific guidance for the Fire Management Program. This guide contains specific business rules, definitions, and standard operating procedures to ensure compliance with accounting and reporting requirements set forth by the Service, Department of the Interior (DOI), and Congress. Station Managers, Regional Fire Management Coordinators (RFMC), and Fire Management Officers (FMO) must be aware of the responsibilities and limitations on the use of the Wildland Fire Management (WFM) Appropriation. For additional guidance, please consult your Region as noted below:

Region 1 – Pacific			
Regional Fire Coordinator	Brett Fay	Brett_Fay@fws.gov	(503) 872-2756
Budget Analyst	Sandra Hahn	Sandra_Hahn@fws.gov	(503) 231-2054
Fire Business Specialist	Veronika Klukas	Veronika_Klukas@fws.gov	(503) 231-6174
Region 2 – Southwest			
Regional Fire Management Coordinator	Loren DeRosear	Loren_DeRosear@fws.gov	(505) 248-6848
Budget Analyst	Mary Blake	Mary_Blake@fws.gov	(505) 248-6484
Region 3 – Midwest			
Regional Fire Management Coordinator	Jason Riggins	Jason_Riggins@fws.gov	(612) 713-5366
Regional Fire Analyst	Kimberly Muirhead	Kimberly_Muirhead@fws.gov	(218) 768-2402
Region 4 – Southeast			
Regional Fire Management Coordinator	Vince Carver	Vince_Carver@fws.gov	(404) 679-7225
Supervisory Budget Analyst	Patricia Johnson	Patricia_Johnson@fws.gov	(404) 679-7198
Fire Business Specialist	Rick Struhar	Rick_Struahar@fws.gov	(404) 353-2004

Region 5 – Northeast			
Regional Fire Management Coordinator	Art Canterbury	Art_Canterbury@fws.gov	(413) 253-8589
Budget Analyst	Mary Elliot	Mary_Elliot@fws.gov	(410) 228-2692 x 1192
Region 6 – Mountain-Prairie			
Regional Fire Management Coordinator	Michael Haydon	Michael_Haydon@fws.gov	(303) 236-8125
Budget Analyst	Amy Kamen	Amy_Kamen@fws.gov	(303) 236-4305
Region 7 – Alaska			
Regional Fire Management Coordinator	Doug Alexander	Doug_Alexander@fws.gov	(907) 786-3479
Budget Analyst	Ruth Johnson	Ruth_Johnson@fws.gov	(907) 786-3540
Fire Business Specialist	Veronika Klukas	Veronika_Klukas@fws.gov	(503) 231-6174
Region 8 – Pacific Southwest			
Regional Fire Management Coordinator	Lee Rickard	Lee_Rickard@fws.gov	(619) 713-2201 x 26
Budget Analyst	Cassandra Shahani	Cassandra_Shahani@fws.gov	(916) 978-4308
Fire Business Specialist	Veronika Klukas	Veronika_Klukas@fws.gov	(503) 231-6174
Headquarters			
Fire Budget Officer	Gillian Fay	Gillian_Fay@fws.gov	(208) 387-5536
Incident Business Coordinator	Reah Reedy	Reah_Reedy@fws.gov	(208) 387-5736
Fire Budget Analyst	Sara Randolph	Sara_Randolph@fws.gov	(703) 358-2129

2. OVERVIEW OF FWS FIRE BUDGET

A. Appropriations

Funding for FWS's Fire Management Program typically originates from a single appropriation from Congress to the Department of the Interior (DOI) within the Wildland Fire Management (WFM) section of the Appropriations Bill. The DOI Office of Wildland Fire (OWF) then transfers funding based on an established allocation methodology that was collaboratively established through interagency groups. Transfers are then made to the Bureau of Indian Affairs, Bureau of Land Management, National Park Service, and U.S. Fish and Wildlife Service.

B. Allocation

Funding transferred to the agencies from OWF could consist of two types of funds: current fiscal year appropriations (as enacted by Congress) or carryover funds (funds that the OWF did not expend in the previous fiscal year). In accordance with the WFM appropriation language, this funding remains within DOI until expended. This is referred to as no-year funding and any unexpended balance at the year-end is carried over to the next fiscal year. However, it is the discretion of OWF and DOI Budget Office to offset current year appropriations with carryover funding.

Once the funding is transferred from DOI's OWF to the Service, the Fire Management Branch (FMB), then applies the allocation methodologies established and agreed upon by the National Fire Leadership Team (NFLT) and/or as required by Departmental prioritization processes. The NFLT includes representation from each region through the eight Regional Fire Management Coordinators (RFMC).

For more information on budget allocation processes, see the NWRS Budget Allocation Handbook (BAH): https://fishnet.fws.doi.net/regions/9/nwrs/budget/SitePages/BudgetAllocationHandbook.aspx

C. Funding

Accounting Fund Codes

There are three Budget Activities (Activities) in which the OWF transfers funding: Preparedness, Emergency Suppression, and Other Operations. Within each of these broad Activities there are more specific Subactivities, which indicate the types of expenditures that can be made with that funding. Every Subactivity has a unique number, called a Budget Program, within the Financial and Business Management System (FBMS) that is used to track expenditures associated with each activity. A chart of activities is found on the following page:

WFM Activity	Subactivity	Budget Program	Fund
Preparedness			
	Preparedness	F1000	##XF1125PR
Emergency Suppression			
	Suppression	F2000	##XF1125SU
	FWS Fire Severity	F2100	##XF1125SU
	Emergency Stabilization	F2200	##XF1125SU
Other Operations			
	Fuel Management	F3100	##XF1125HF
	Facilities Construction	F3300	##XF1125PR
	Burned Area Rehabilitation	F3200	##XF1125BA
	Joint Fire Science Project	F3400	
Non Appropriated Funds			
	Collections	F4600	XXXF1125CO
	Reimbursable	F6900	XXXF1125FR

= the FY the funding was appropriated e.g. 17 for FY 2017

For additional information on Funds and other account codes please see FBMS Codes *on page 34.*

It is important to remember to reference all parts of the correct accounting information. If a fund and subactivity do not agree, this creates a cross charge of funds (see table above). Crossing funds essentially changes the purpose of the funding and can be considered a reprogramming of funds. By Congressional mandate, we cannot reprogram funding without prior Congressional approval. Any cross charges must be fixed before close out of a FY as FBMS will not allow close out to occur if any accounts have a negative balance. The Fire Management Branch (FMB) will also be monitoring accounts balances. The FMB will communicate the regional allocations by Fund and Subactivity after the funding has been transferred from OWF.

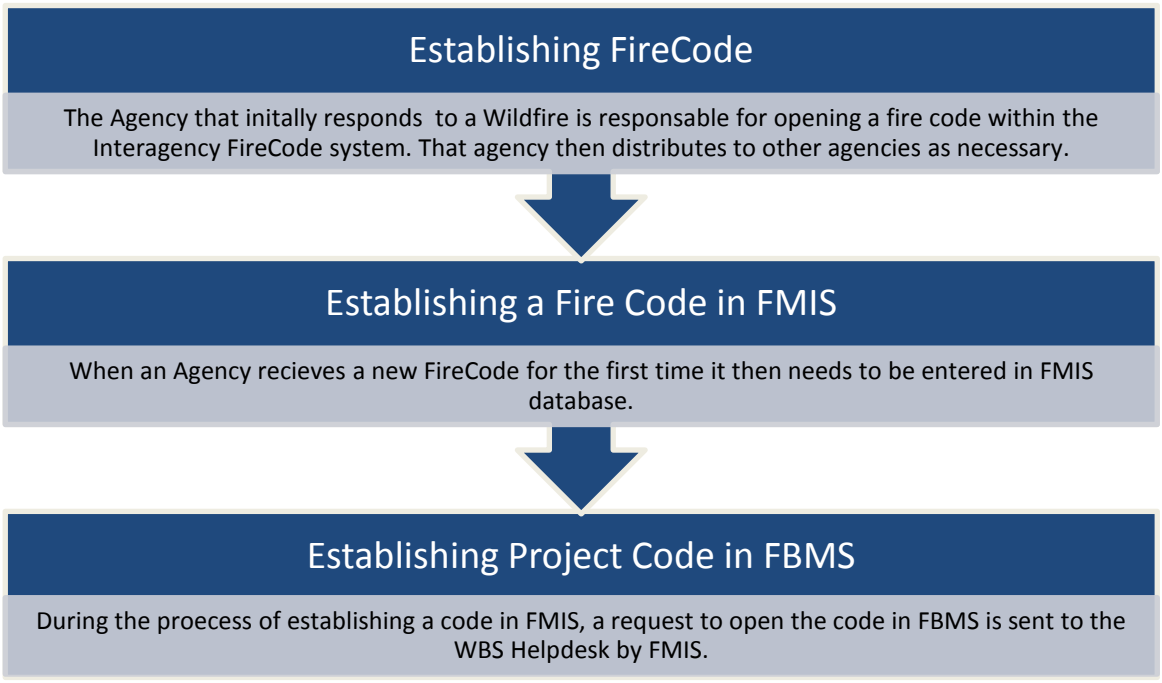
Carryover recovery is funding that becomes available throughout the year when a region deobligates a transaction from a prior year, i.e., any fiscal year prior to the current fiscal year. Regions will be responsible for expending these funds in the Fuels Management (Fuels) and Preparedness accounts only. The carryover recovery funding in a source year that is over two FY old will be available to the region until August 1st of the current FY. Any carryover recoveries

funding remaining in those FY after August 1st will be cleaned up by the FMB. For example, on September 30, 2016 (FY 2017) Region X had a carryover recovery balance of $20,000 in FY 2015 funding (15X). This funding is now available for use by the FMB.

Carryover recoveries made in the Emergency Stabilization and Burned Area Rehabilitation accounts are centrally monitored and managed by the Headquarters, FMB, for reprioritization and/or redistribution.

FireCode and FBMS Codes

In order to track all expenditures related to specific FWS wildfires, fire severity activities, or burned area rehabilitation activities, the Service utilizes the interagency FireCode System to generate unique fire codes. Once a fire code is generated through the FireCode System, in which information needs to be transferred to the Service's Fire Management Information System (FMIS). FMIS can then initiate the process to open the code within FBMS so that expenses can be charged against it.



For more detailed guidance on establishing codes in FireCode and FMIS, please refer to the ***FBMS Codes*** *and* ***Fire Code Training for FWS*** *sections on pages 34 - 36 and to the Interagency Incident Business Management Handbook.*

There are separate business rules on how project codes are developed depending on the type of funding. Please see the appropriate funding section to see business rules for using project codes with that type of funding.

3. FIRE SUBACTIVITIES

Each Subactivity has governing policies on what is appropriate use of funding for the Subactivity. A brief description of each activity is found below:

Subactivity	Activities Funded
Preparedness	Actions taken to prepare to respond to a wildland fire
Emergency Suppression	Responding to wildfire or other types of emergencies
Emergency Stabilization	Repair/replace/construct physical improvements necessary to prevent degradation of land or resources
Burned Area Rehab	Restoring habitat to pre-fire conditions
Fuels Management	Manage flammable vegetation to reduce risk of wildfire
Facilities	Perform DOI funded deferred maintenance of fire-related facilities
Severity	Actions to prepare for anticipated event above normal preparedness level.

The following section will elaborate on these subactivities further. For complete detail on each subactivity and acceptable and prohibited uses please refer to the NWRS Budget Allocation Handbook on SharePoint.

Reconciliation and Tracking of Fire Accounts

Due to tightened Departmental scrutiny, particular attention should be paid to the procedures and limitations applicable to the use of wildland fire appropriations. Everyone is responsible for ensuring proper administrative practices are implemented for the efficient reconciliation of funds to achieve fire management objectives. Be mindful of key business areas in regards to the fire program activities, such as: the appropriation purpose, timekeeping, procurement, and personal property management.

Regional Offices monitor fire accounts to ensure that fund targets are being met and that expenditures are for legitimate fire management activities, as defined in this chapter and official policy. Formal fiscal reviews of field stations will be conducted by the Regional Office on a rotating basis once a year.

Antideficiency Act

The Antideficiency Act prohibits Federal agencies from obligation or expending Federal funds in advance or in excess of an appropriation. The FMB will be monitoring to make sure that all regions and the Fire Program as a whole adheres to this law.

Accountability
The Budget Allocation Process signed into action in August 2016 addresses Accountability in section IV, and states in the case of a region over expending its prior year allocation, the new year allocation of appropriation funds would be reduced by an amount equal (100%) the prior year over expenditure. The reduction of funds would be retained by the HQ Branch of Fire Management and used for unfunded priorities.

A. Allocations

Fiscal year 2016 was the first of three (FY16, FY17, FY18) years in which the allocation percentages for preparedness and fuels were locked. The preparedness allocation percentages were approved by NFLT in the Fall of 2014. The fuels (FAAS) allocation percentages were approved in the Spring of 2015. Additional information can be found regarding the Fuel's allocation process on the Fuels Management Preliminary Program of Work.

	Preparedness	Fuels
Region 1	14.54%	10.00%
Region 2	23.86%	14.90%
Region 3	7.65%	17.70%
Region 4	24.95%	26.90%
Region 5	3.96%	6.40%
Region 6	9.43%	13.20%
Region 7	6.50%	3.00%
Region 8	8.80%	7.80%

B. Carryover

Beginning in FY 2017 a new policy was put into place to allow a region to retain 2% of its original allocation to carryover into the next FY. The purpose of this is to allow regions to have funding to clean up charges and payroll accrual issues after year close out. Any funding remaining above the region's 2% will be held back by the FMB for unfunded priority projects that will be voted and approved by the Chief of the FMB and NFLT. If an over expenditure occurs the amount of the over expenditure will be deducted from the regions next FY allocation. For more detailed information regarding the carryover policy please see memo FMB160021 on SharePoint.

4. PREPAREDNESS - F10000

The Preparedness subactivity consists of all the actions needed to prepare for the response to wildland fire ignitions. This includes staffing, training, and equipping forces to be ready and available to respond to wildland fires and provide appropriate management response.

Preparedness funds provide significant support to the overall management and planning of the Fish and Wildlife Service's Fire Management Program. Preparedness includes readiness and capability to provide safe, cost-effective fire management programs in support of land and resource management plans. This activity requires the hiring and training of personnel, prevention activities, provision and maintenance of support facilities, purchase and contracting of equipment, supplies, and support, planning, coordination, policy development and oversight, research, as well as interagency coordination and direction which may include establishment and funding of interagency agreements and interagency fair share contributions.

The bullets below describe appropriate uses for the preparedness account, i.e., Fire Program Management; however it is not intended to be all inclusive.

Appropriate Uses:

- Program oversight and management; particularly those activities associated with Readiness and Program Management for expected annual wildland fire season workloads
- Routine operating expenses.
- Interagency cooperative fire planning and management.
- Fire prevention activities including, but not limited to, outreach activities and other prevention materials.
- Training and travel for wildland fire related qualification needs.
- Purchase of training materials.
- Development of training courses.
- Purchase of capitalized property and equipment (>$15,000) used for wildland fire preparedness including firefighting equipment such as fire engines, tractor plow units, remote automated weather stations, pumps, radios, and computers. These purchases must be approved by RFMC's and appropriate contracting channels, as well as supported by fire management plans.
- Interagency Agreements.
- Fair share contributions for interagency shared resources such as dispatch centers and tanker bases.
- Support for interagency coordinating groups at National and geographic levels.

Prohibited Uses:

- Funding of non-fire positions or work.
- AD pay, travel & training.
- All non-fire related expenditures.

5. SUPPRESSION

A. Emergency Suppression - F20000

The Emergency Suppression fund pays for resources needed to respond to and manage an ongoing wildfire, including escaped prescribed fires declared wildfires (Suppression Operations). These costs may include time, travel, and subsistence for firefighters and support personnel; supplies; equipment rental; replacement of lost or damaged capitalized equipment (as a direct result of the incident); contracts for goods and services; dispatch; and logistical support.

Emergency Suppression funding also pays for costs of assessing and repairing damage *caused by suppression operations*. Wildfire damage assessments and actions should be completed as soon as possible, usually within one year, after a wildfire has been contained. Repairs may not improve the condition of the site beyond the condition that existed prior to the wildfire. The local line officer is responsible for documentation and completion of wildfire damage assessment and repair.

All wildfires on any Government lands will receive a project code from the interagency system known as FireCode. This project code will then be incorporated into the FBMS Work Breakdown Structure (WBS). Refer to the FWS FireCode Business Management Direction, the Interagency Incident Business Management Handbook, and the reference section for detailed guidance on FireCode and WBS.

For Preparedness activities above the normal activities, such as in preparation for weather, public activities, or arson events, please see the Severity section on page 11 for requirements and approval process.

Appropriate Uses:

- Appropriate management response taken on wildfires, wildland fire use, and on prescribed fires that have exceeded prescription and have been declared a wildfire.
- Base 8 for Fuels funded employees engaged in wildland fire management actions.
- Base 8 for FWS non-Fire funded employees engaged in wildland fire management actions.
- Overtime, hazard pay, or environmental premium pay for all personnel engaged in wildland fire management actions or support for these actions.
- Travel and transportation costs associated with pre-positioning initial attack personnel, organized crews, overhead teams, and aircraft for a specific wildland fire.
- Travel and per diem directly related to a wildland fire action.
- Transportation of associated equipment and supplies.
- Hiring of emergency firefighters (AD) until the additional workload created by the wildland fire event has been reduced to a level that can be managed with regular permanent and seasonal (refer to current AD Pay Plan).
- Supplies required for specific suppression actions.
- Emergency equipment leases/contracts/rent for staging facilities for the duration of a specific fire or to meet Step-Up Plan or Fire Management Plan and severity needs.

- Repair and maintenance of equipment used on a fire. These types of expenditures require host unit approval.
- Replacement of equipment destroyed or consumed on a wildland fire (Refer to Chapter 30 of the IIBMH for detailed information).
- Accountable equipment lost, damaged, or destroyed on a wildland fire may be replaced only if it has been approved under Board of Survey procedures. Board of Survey procedures can be found in the FWS Property Management Handbook. (Refer to Chapter 30 of the IIBMH for detailed information.)
- Travel and other routine costs associated with fire reviews.
- Payments to suppression cooperators under interagency agreements.
- Wildland fire cause determination and arson investigation.
- Wildland fire effects monitoring – up to one year.

Prohibited Uses:

- Accountable equipment, except as authorized by the Fire Management Branch. Accountable equipment either lost, damaged or destroyed on a wildland fire may be replaced only if there is an approved Report of Survey, Form DI-103.
- Base 8 salaries and benefits for Preparedness (F1000) funded personnel.
- Post wildfire recovery costs associated with management actions not in the approved Wildland Fire Decision Support System (WFDSS) documentation.
- Any costs not associated with an approved severity request, wildland fire, or emergency preparedness action.

FLAME Wildfire Suppression Reserve Fund

In addition to the regular Emergency Suppression fund, the WFM budget includes the FLAME Wildfire Suppression Reserve Fund account (authorized by the Federal Land Assistance, Management and Enhancement Act.) Regular suppression funds support initial wildfire response and predictable firefighting costs, while FLAME funds serve as a contingency reserve if the agencies exhaust their regular suppression funds due to an unexpectedly active fire season, or for large costly fires that meet specific criteria.

B. FWS Fire Severity - F21000

At times when it is anticipated that there is a need for elevated levels of emergency preparedness necessary to respond to short term increases in fire activity due to weather events, public activities, or arson, additional funding can be obtained from the Fire Severity subactivity. Fire Severity funds are Emergency Suppression funds intended to support extraordinary preparedness activities, both long- and short-term, consistent with approved preparedness plans. Fire severity funding is not intended to raise preparedness funding levels to cover differences that may exist between funds actually appropriated and those identified in the fire planning process. Examples of Severity activities identified in the fire planning process include movement of additional firefighting resources into the area, lengthening the duty day, and increasing coverage from five days to seven to provide extended initial attack.

Units and Regions may request Fire Severity funding, designated as either short- or long-term, to support additional resources required when wildfire response resources are insufficient to meet the predicted fire workload on Service lands. The increase in predicted fire workload may be due to increased fire potential or danger, or fire seasons that start earlier or last longer than historically occurred. Your Regional Fire Management Coordinator (RFMC) is authorized to approve the expenditure of short-term fire severity funds up to the annual $300,000 Regional cap. You must receive specific authorization from the Chief, Branch of Fire Management for Long-Term Fire Severity funding.

Short-Term Fire Severity Funding

Short-term Fire Severity Funding can be requested to implement preplanned actions from an approved preparedness or step-up plan when your unit anticipates:

- being at Preparedness Level (PL) 4 or PL5 (or equivalent) *for less than seven consecutive days*, or
- when the need is only for extending the days/hours of existing staff, or
- in rare instances, local interagency resources may be used to cover Service short-term severity events; however, if local interagency resources are required to support Service severity activities *for a period longer than 4 days*, long-term severity funds must be requested.

Your unit must request, through your RFMC, authority to expend Short-Term Fire Severity funds by detailing the conditions necessitating the increase in preparedness activities. Short-term Fire Severity Funding approvals are valid for the short-term event detailed in the request and do not constitute a blanket annual approval to expend short-term severity funds. Upon conclusion of short-term preparedness actions, Fire Management Officers (FMOs) are required to submit a report to the RFMC detailing the funds expended and activities conducted during emergency preparedness.

Long-Term Fire Severity Funding

A local unit can request Long-term Fire Severity Funding when additional outside resources are needed beyond four days. The need for additional resources must be based upon existing approved preparedness plans or documentation of extraordinary conditions that were not anticipated in the existing preparedness plans. Long-Term Fire Severity Funding requests must be made by the FMO using the FWS Severity Request Template. Severity funding templates, job aids, and checklists are located on the Severity page of the Fire Management Program's SharePoint site.

Fire Severity Approvals and Authorizations

The Fire Management Branch will review all requests and notify the RFMC of its decision within two business days of receiving the signed package by fax or email. A preliminary authorization may be provided if the Region e-mails the unit's severity request and completed Regional Review Worksheet to the Branch while the official package is going through the surname process. The Branch, after discussions with the Region, may elect to approve a request at a reduced funding level.

Severity requests for additional resources that are due to increased fire potential or danger, or fire seasons that start earlier or last longer than planned in the fire management plan, require specific authorization from the Fire Director.

Fire Severity Over Expenditure

Requests for cost overruns must be accompanied with an estimate of expenditures.

Steps to Request Long-Term Fire Severity Funding Authorization:

The FMO, in concert with the RFMC, will develop the severity funding request. Once the Regional Director (or delegate) approves the request, it will be sent to the Chief, FMB. Severity requests should be made in 30-day or less increments, but not less than four days. For needs of greater than a month in length, additional extensions may be requested in one month periods, or less, after funds provided through an initial approved request have been exhausted.

In general, Severity Funding will not be approved unless the severity request documents that at least one fire danger indicator is at or above the 90th percentile level, and resource needs identified in the Fire Management Plan or some type of preparedness plan (Step-up, NFDRS, or similar plans) cannot be met by local resources. Exceptions should be discussed with the FMB before a request is formulated, to determine additional justification needs.

All Long-Term Fire Severity Funding requests must include:

- A severity request from the unit using the interagency severity funding request standards and FWS format
- A copy of the requesting unit's step-up plan
- The requested and completed resources and cost estimate based on realistic projections of actual need (number and days) rather than the maximum potential need
- A completed and signed Fire Severity Regional Review Worksheet
- Signature page including the following:
  - Prepared by: Unit FMO
  - Reviewed by: Project Leader/Manager
  - Reviewed by: Refuge Supervisor
  - Reviewed by: RFMC
  - Reviewed by: Regional Chief of Refuges
  - Requested by: Regional Director
- A brief transmittal memo from the Regional Director or delegate to the Chief, Branch of Fire Management (FMB)

If more than one Region or agency is involved, a combined request indicating each bureau/region/unit's estimate of cost may be made with a copy transmitted to the FMB for consideration.

Fire Severity Project Codes

Once a fire severity request is approved, the FMB will provide a project code from the FireCode system (https://www.firecode.gov). Project codes will be provide to the RFMC with the severity request approval.

For information regarding project codes for Severity assistance to other agencies please see page 30.

Fire Severity Type	Level of Approval	Required Authorization	Additional Resources (as specified in preparedness plans)
Short-Term Events (Severity conditions and expected Staffing Level (SL) 4 or 5 for less than one week)	Regional by Regional Office	Regional level severity funding (unless a national level severity funding request has to be prepared for other resources) Work Breakdown Structures are provided by the National Office to each Region on an annual basis	Complete short term severity expense reports
Long-Term Events (Severity conditions and predicted SL 4 or 5 for more than one week)	National by the Branch of Fire Management	National level severity funding is provided for a maximum of 30 days per request; however, regardless of the length of the authorization, use of severity funding must be terminated when abnormal conditions no longer exist.	Complete long term severity expense reports

Additional information on Preparedness Planning and how it relates to severity requests can be referenced in Chapter 10 of the current *Interagency Standards for Fire and Fire Aviation Operations* (Red Book).

Fire Severity Reporting Requirements

Units must e-mail a final report to the RFMC and the FMB within 30 days of ending severity. The final severity report must include the following:

- Total amount authorized
- Total amount expended
- Short narrative of fire activity

The requesting unit must keep all fiscal documents pertaining to the severity expenditures separate from other fiscal documents for audit purposes. This includes timesheets, both for permanent and any AD hires, travel vouchers, purchase documents, etc. Given potential changes in conditions, identify anticipated duration for continued use of the authorization.

Appropriate Uses:

- Base 8 for supplemental personnel, i.e., individuals not already funded with preparedness funds.
- Base 8 for fuels (F31000) funded employees.
- Premium pay for all employees engaged in severity operations.
- Maintenance and repairs of equipment which are required as a result of the severity assignment (FWS has the authority to utilize a "light" WCF program through the BLM. This allows for Fixed Ownership Rate (FOR) collections on an annual basis for the purchase of a new vehicle at the end of the predetermined life cycle. FWS does not have the authority to collect proceeds for use (charge per mile driven) which would be utilized for maintenance of each vehicle)
- Funding is used to enhance wildland fire initial attack response capability during potentially dangerous situations caused by unusual climate or weather events such as extended drought or strong windstorms.
- Rental or lease of initial attack equipment.
- Expansion of existing fire suppression personnel (7 day coverage)
- Expansion of normal initial attack capability that is included in the Fire Management Plan.
- Aviation resources.

Prohibited Uses:

- Severity funding cannot be used to restore lost funding resulting from budget cuts or other reductions
- Funding cannot be used to meet normal unit needs identified in fire management plans which are not adequately funded through normal program allocations.
- Procurement of capitalized equipment without Fire Management Branch approval
- Base 8 for preparedness (F10000) funded employees

For additional information regarding the use of Severity funds please see Chapter 10 – Fire Severity Funding in the current *Interagency Standards for Fire and Fire Aviation Operations* (Red Book).

C. Emergency Stabilization - F22000

This account pays for emergency stabilization plan development and implementation for up to one year following total containment of the wildfire, or up to three years for treatment effectiveness monitoring and to repair or replace emergency stabilization structures or treatments where failure to do so would imperil watershed functionality or result in serious loss of downstream values.

You must have approval from your Region to use this account. The FMB will notify the regional ES/BAR Coordinator when funding has been approved. Use the same project code for emergency stabilization as for the associated wildfire. *Example Incident with FireCode #B638:*

Cost Center	WBS	Type
Cost Center of Host Unit	FF.F2000000B6380	Wildfire
Cost Center of Host Unit	FF.F2200000B6380	Emergency Stabilization

Appropriate Use:

Emergency stabilization (ES) funding cannot be used to continue seeding, plantings, and invasive plant treatments beyond one year plus 21 days from the ignition date of the fire event. If ES treatments cannot be completed within the above mentioned timeframe, a local unit may request for the Director of the U. S. Fish and Wildlife Service an extension based on factors such as climatic conditions or similar significant circumstances. The extension timeframe will be no later than December 31 of the second year following the ignition date. Funding for repair and replacement of emergency stabilization structures beyond the first year, requires an approved plan amendment including monitoring documentation, justifying the additional funding request, and data entry into NFPORS Restoration and Rehabilitation module. Emergency stabilization plans and expenditures will conform to Interagency Burned Area Emergency Response Guidebook standards and guidelines.

Examples of activities included in ES are:

- Assessments to determine need for treatment
- Treatments to prevent detrimental invasion
- Treatments of invasive plants introduced or aggravated by the wildfire.
- Monitoring of treatment effectiveness.
- The repair or replacement of minor assets.

Prohibited Uses:

- Systematic inventories or surveys of the burned area
- Treatments designed to achieve historic conditions or conditions described in an approved land management plan, but did not exist immediately prior to the fire.

- Heritage site restoration
- Repair or replacement of major facilities and assets.
- The emergency stabilization of any trail to a standard above its pre-fire condition.
- Monitoring not related to an emergency stabilization treatment, including the decision not to treat an area is appropriate.

For more specific guidance, see *FWS Fire Management Handbook Chapter 11*, *Departmental Manual 620 DM 3*, and *Interagency Burned Area Emergency Response Guidebook*.

6. OTHER OPERATIONS

A. Fuels Management - F31000

The Fuels Management program mitigates the risk of wildfire to communities and their values; emphasizing coordination, cooperation, and collaboration among Federal agencies, State, local, and tribal governments, and other stakeholders. The Fuels Management program plays a significant role in removing or modifying wildland fuels to reduce the risk of intense wildfire behavior; lessen post-fire damage; limit the spread and proliferation of invasive species and diseases; and to restore and maintain healthy, diverse ecosystems. Values should be identified in a Community Wildfire Protection Plan or an equivalent product or an agency prepared plan.

- A community includes "human improvements such as homes, business, and essential infrastructure".
- Community values "may also consider other areas of community importance, such as critical wildlife habitat; significant recreation and scenic areas; and landscapes of historical, economic, or cultural value that would benefit from treatment to reduce wildfire risks. Additional recommendations from local stakeholders should be incorporated as appropriate"[1]

The DOI has continued with strict oversight so that managers may only use fuels management project allocations to implement approved fuels management projects. Please reference Service Memorandum titled "Development of Preliminary Program of Work" for specific direction for HFR projects. Memorandum can be found on FWS SharePoint[2]

It is permissible for Service Fuels Management allocations to be spent treating private lands outside Service boundaries, for approved projects, or for personnel cost for in-kind services. Please reference FWS Handbook Chapter 17 and Fuels Treatment on Private Lands FAQ for more detailed information about treating fuels on private lands.

Reporting for Fuels Management Funding

It is important that Regions allocate and track Fuels Management funding by WUI and Non-WUI. This reporting requirement is used by the DOI Office of Wildland Fire and affects performance metrics. Planned costs associated with projects include funding for those labor and operations costs directly related to specific projects. Fuels Management personnel are generally spending their Fuels Management "base 8's" funding and time completing either project or programmatic work. Regions need to ensure personnel costs are charged and tracked by what the personnel is actually doing (charged as worked).

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[1] Additional information can be found in: Preparing a Community Wildfire Protection Plan: A handbook for wildland-urban interface communities, National Association of State Foresters, March, 2004

[2] https://fishnet.fws.doi.net/regions/9/nwrs/fire/Shared%20Documents/Forms/AllItems.aspx?RootFolder=%2Fregions%2F9%2Fnwrs%2Ffire%2FShared%20Documents%2FMemo%27s%20From%20The%20Branch%2FFY14%20Development%20of%20Preliminary%20Program%20of%20Work

1. If a Fuels funded person is working on a specific project, they should be charging their time (also known as base 8's) to the project, not to project code "BASE" or "PROJ".
    - Project specific work includes the planning and non-implementation or on the ground activities such as NEPA, prescribed fire plan development, monitoring, interdisciplinary meetings specific to the project, community outreach, and other similar activities associated with a specific project.
2. Only use the project code "BASE" for personnel hours associated with programmatic activities or work that is not project specific.
    - Programmatic activities are those activities that are not specific to a single project. Prescribed fire planning is not considered programmatic. Examples of programmatic work include updating the fire management plan, attending interagency meetings, training, etc.
3. Pay attention to field use of WBS for W (WUI) and N (Non-WUI) indicated by how the priority projects are funded.

Additional Fuels Management Program Information

1. All DOI service contracts issued after October 1, 2004, must include an option for biomass utilization provision in all service contracts expected to generate woody biomass, generated as a result of land management activities, unless reserved as ecologically inappropriate[3].
2. Equipment purchasing should be limited to 10% of the Fuels Management allocation. Exceptions may be granted with Regional approval; in addition any equipment requests over the Regional 10% limit will need Headquarters (FMB) concurrence prior to purchase.
3. Fuels Management funding can be used to pay Fixed Ownership Rate (FOR) used by Working Capital Fund (WCF) equipment for actual use on a prescribed fire project. The actual Project WBS should be used. Funding FOR should not use project code PROJ. No more than 30% of the total FOR should be charged from Fuels Management projects.
4. Support Costs for program infrastructure, e.g. utilities, leases/rent, purchase of capitalized equipment, vehicle and equipment maintenance, physical exams, supplies should not be charged to specific project code or WBS.
5. Work/Rest Guidelines for all fuels projects, as found in DOI and Service policy, applies.
6. All other uses of the Fuels Management funding are considered prohibited unless specific approval is received from the Regional and FMB

[3] DOI Memorandum: *Option for Woody Biomass Utilization in Procurement Contracts*, Office of the Secretary, June 23, 2005. Includes Final Rule, 70 FR 29208-29211, May 20, 2005, 48 CFR 1437 and 1452

Appropriate Uses:

- All Fuels Management treatments such as prescribed fire, mechanical and/or chemical (or a combination of methods) treatment developed in collaboration with partners and approved objectives in an approved land use, fire management, or treatment plan.
- Planning and administrative activities required to support Fuels Management treatments including smoke permits, surveys, and cultural/natural consultations.
- Risk Assessments and long range (time and space) planning to identify potential Fuels Management projects and strategies.
- All WUI Fuels Management treatments on private lands as long as following policies and using proper documentation such as prescribed fire, mechanical, and/or chemical treatment and participation or providing subject matter expertise in community wildfire protection plans or equivalents.
- Administratively Determined (AD) employees for prescribed fire projects. *For information regarding the rules and regulations governing AD's please see the* AD Pay Plan.

Prohibited Uses:

- Regular (base 8) hours for Preparedness, or any non-fire funded employee cannot be charged against the Fuels Management subactivity. These position's base hours are already funded out of other accounts and cross charging for base 8 hours would constitute unauthorized augmentation of funds in their regular accounts.
- Work on a prescribed fire generally does not qualify for hazard pay unless it involves flying under 500 AGL, groundwork beneath hovering helicopters, or work in rough and remote terrain. Refer to 5CFR 550.901-907 for additional information and approval requirements.
- Equipment purchasing should be limited to 10% Fuels Management allocation. Exceptions may be granted with Regional approval; in addition, any equipment requests over the Regional 10% limit will need Headquarters (FMB) concurrence prior to purchase.
- Project funding cannot be spent on Long-term (5 yrs+) fire effects monitoring or research.
- Fuels management project funding cannot be spent on projects that do not mitigate wildfire risk to communities and their values.
- WUI funding CANNOT be spent on Non-WUI projects.
- It is a violation of 5 USC § 5536 to provide meals to permanent personnel other than by approved exceptions.
    - An exception was established under 53 Comptroller General 71, that allowed for food to be furnished to employees at their permanently assigned station when a situation existed that involves imminent danger to human life or the destruction of federal property. In addition, such employees must be directed by their supervisor to remain at the site after their normal work hour's schedule.

    - Prescribed fires are administratively controlled events. Therefore, expenditure of government funds for meals for firefighters during prescribed fire operations are not considered emergency conditions or involve imminent danger.

- All other uses of Fuels Management funding are considered prohibited unless specific approval is received from the Regional/Headquarters' Branch of Fire Management.
- AD's hired for mechanical or chemical treatments. *For information regarding the rules and regulations governing AD's please see the* AD Pay Plan.
-

Fuels Management Project Codes

In order to track expenditures for FWS Fuels Management Activities, including prescribed fire, project codes need to be developed. Project codes are not normally generated from FMIS. These project codes are integrated into Financial and Business Management System (FBMS) accounting info so that expenditures can be attributed to the proper project.

Previously, the business practice for financial and reporting for fuels management was to create a treatment in FMIS in order to get a project code. Some regions did not follow this process, leading to inconsistency among the regions. At the fall 2015 Fuels Team meeting, and in discussion with the Budget Team, an agreement was reached that the inconsistent practice needed to be rectified. In January 2016, a memorandum was issued changing how fuels management project codes are developed. Fuels management project codes are now mutually generated regions and Headquarters Fuels specialist and established by Headquarters' FMB. Please reference the Financial and Reporting System Business Rules for Fuels Management memorandum found on the fire SharePoint site **here**.

There may be instances when several project codes need to be identified and/or referenced or when supplies are purchased for direct multiple project implementation. When this occurs, the use of project code PROJ should be used. Additionally to capture costs that are not directly associated with a particular project they can be coded as BASE. Below are examples of appropriate use of BASE and PROJ:

Examples of when BASE is used:

- Personnel costs for Fuels Management activities other than project planning, implementation, and monitoring, such as programmatic planning, National Environmental Policy Act (NEPA) compliance, monitoring, administrative support, Fire Management Plan, project surveys and cultural/natural consultations, GIS, community assistance (mitigation/education), and smoke management.
- Support costs for program infrastructure, e.g., utilities, leases/rent, purchase of capitalized equipment, vehicle and equipment maintenance, physical exams, office supplies, and mandatory travel/training.

Assigned project codes are primarily used for all project planning, implementation and monitoring.

Examples of when PROJ and assigned project codes are used:

PROJ

- Supplies purchased in bulk or for costs saving to implement multiple projects).
- When completing the following activities for several projects: GIS and smoke management.

Assigned Project Code

- Personnel costs for project implementation.
- Specific project work including, but not limited to: planning, NEPA compliance, monitoring, administrative support, project surveys and cultural/natural consultations, GIS, community assistance (mitigation/education), smoke management.
- AD employees hired for project implementation. Hiring must be in compliance with current AD Pay Plan perimeters. AD's may be used 24 hrs. prior to prescribed fire implementation to 24 hrs. after completion. AD hires are NOT authorized for non-fire treatments or for non-implementation (on the ground) work.
- Project level contracts: planning (survey, clearance, project plans, etc).
- Community assistance projects and activities.

For information regarding project codes for HFR assistance to others please see the Assistance section on page 30.

Resilient Landscapes

Resilient Landscapes program focuses on addressing broad land-health outcomes in fire-adapted ecosystems and provides funding that contribute toward longer-term, landscape-scale objectives that will improve the ability of a landscape to absorb the effects of fire by regaining, maintaining, or attaining the desired characteristic structural, compositional, and functional attributes.

The Resilient Landscapes program is management by the DOI Office of Wildland Fire where business rules and program guidelines are in development. Resilient Landscapes funding is competitive and limited. Please reference FMB memorandum for budget guidance and program guidance.

B. Burned Area Rehabilitation - F32000

Burned Area Rehabilitation (BAR) activities are post-fire (up to 3 years) efforts to repair or improve lands unlikely to recover to a desired management approved condition from wildland fire damage, or to repair or replace minor facilities damaged by fire.

All BAR projects or treatments will be funded on a priority basis as established by the Interior Burned Area Emergency Response Coordinators (IBAER) in consultation with the DOI's Office of Wildland Fire (OWF). Priority selection for treatments on prior-year fires will occur shortly after the start of the fiscal year. Funding will be distributed after the appropriate budgetary legislation has been signed into law. Funding for rehabilitation plan development and implementation will be provided by the BAR functional area.

Funding for BAR treatments is provided in one-year increments for no more than three years from the date of containment of a wildfire; therefore, obligating funds in one fiscal year for use in another is only done when there is not sufficient time to initiate and complete the contracting necessary to begin treatment work identified in an approved plan. Burned area rehabilitation plans will conform to Interagency Burned Area Rehabilitation Guidebook standards and guidelines.

The project code used for rehabilitation activity will be the same as the wildfire project code assigned through FireCode. Example of BAR accounting information:

Wildfire at Buenos Aires NWR where FireCode is B638

Cost Center	WBS	Type
Cost Center of Host Unit	FF.F20000##B6380	Wildfire
Cost Center of Host Unit	FF.F32000##B6380	Burned Area Rehab

= Region

The FMB will notify the regional ES/BAR Coordinator when funding has been approved. The region or the host unit will establish the appropriate cost structure using the host unit cost center. The Region or host unit will fund target projects in FBMS.

Appropriate Uses:

- Assessments to determine need for treatment
- Treatments to prevent detrimental invasion
- Treatments of invasive plants introduced or aggravated by the wildfire.
- Monitoring of treatment effectiveness.
- The repair or replacement of minor assets.

Prohibited Uses:

- Systematic inventories of burned areas.
- Replacement of major assets.
- Monitoring to determine if the decision not to implement any treatment was appropriate.

See also the *FWS Fire Management Handbook Chapter 11*, *Departmental Manual 620 DM 3*, and *Interagency Burned Area Emergency Response Guidebook*.

C. Facility Construction and Maintenance - F33000

The budget for facilities maintenance and construction is based on the DOI Five-Year Plan for Deferred Maintenance and Capital Improvement. The forms/documents listed below may be found at:

https://fishnet.fws.doi.net/regions/9/nwrs/fire/ops/fire%20facilities/SitePages/Home.aspx

- Attachment G (DOI Facilities Deferred Maintenance and Capital Improvements Current Plan).
- Project Data Sheet (Current Year)
- DOI Fire Facilities 5-year plan
- DOI Memorandum- Freeze the Footprint
- DOI Memorandum- Reduce the Footprint

7. COLLECTIONS

A. Fire Trespass – F4600

Fire trespass is the occurrence of unauthorized fire on agency-protected lands where the source of ignition is tied to human activity. Where negligence is determined, trespass cost recovery actions are to be taken to recover cost of suppression activities, land rehabilitation, and damages to the resource and improvements. Public Law 94-579 grants authority for collections of fire trespass costs as well as the Federal Land Policy and Management Act of 1976 § 305, Deposits and Forfeitures. Congressional authority enables the Service to retain fire management recovery funds that were previously required to be returned to the U.S. Department of Treasury. The Fiscal Year 1999 Interior Appropriations Act provided permanent authority to keep sums received for fire protection.

A fire trespass collection provides for the reimbursement of costs incurred by the Federal Government in response to losses of property and resources from unwanted human-caused ignitions, as determined through litigation. The Service is accountable in determining the cause of ignition, responsible party, etc., as well as determining all associated costs and provision of supporting documentation.

Upon fire trespass legal ruling and settlement determination (collection amount), the Service is responsible for the billing, collection and dispersal of collected funds. The collecting office will prepare a DI-1040 (Bill for Collection) indicating the incident cost center WBS with the FireCode being part of the WBS and forward the DI-1040 to the Cost Accounting Section (fwscascollections@fws.gov or per Regional direction) along with supporting documentation. The Cost Accounting Section will enter the DI-1040 into FBMS, as well as prepare and send a "formal" bill of collection to the plaintiff. Plaintiff will be directed to send funds directly to Cost Accounting Section for deposit. Please see the reference section for more information regarding the DI-1040 on page 41.

Once fire trespass funds are deposited, they may be used by the collecting Region and are available until expended.

If another federal agency's costs were included in the trespass settlement, FWS must transfer the other agency's portion of the collection via IPAC. State agencies do not usually fall into this situation because a net reimbursement between the two agencies usually occurs at the end of the fire season covering the entire year's suppression actions.

Appropriate Uses:

These funds may only be used for non-recurring contracts, interagency activities, temporary labor, and one-time purchases not requiring continued monetary commitment. These funds are not base funds; they are considered one-time funds and cannot be used to augment the preparedness budget.

Funds may be used for fire activities in the wildland fire prevention planning process, examples include: fire awareness, educational activities, law enforcement activities, and prevention and trespass training. Funds may also be used for restoration that is needed as a result of fire where, due to limitations on the use of rehabilitation funds), restoration of developments damaged by a fire could not be accomplished.

Notes of Importance

- It is "critical" that fire trespass collections and resultant spending transactions cite the original FireCode or these funds will lose their identity.
- The FWS Fire Management program uses one collection account for the deposit and expending of funds for two activities, i.e., Fire Trespass where the collecting region receives the entire collected amount.
- Partial Fund for Collections will always be XXX.
- A copy of the DI-1040 must be forwarded to the FWS Branch of Fire Management.

B. State Cooperative Agreements (Suppression Assistance) – FF4600

Authority resides within DOI appropriations language which states, “Sums received by bureau or DOI for fire protection rendered pursuant to 42 U.S.C. 1856 et.seq., protection of United States property, may be credited to the appropriation from which funds were expended to provide that protection and are available without fiscal year limitation.” 42 U.S.C. 1856 refers to the Reciprocal Fire Protection Act and under this act we may enter into State Cooperative Agreements.

Regions collect funds from a State via cooperative agreement and annual operating plan. The collecting Region receives 75% of the total collection (deposited funds); remaining 25% to R9 for National priorities.

Appropriate Uses:

- Funds may be used only for non-recurring contracts, interagency activities, and one-time purchases not requiring continued monetary commitment beyond the level of this account. Some examples are:
- Heavy equipment needs
- Supplemental non-permanent staffing
- Activities that would be appropriate preparedness funded (see preparedness sections above). These activities should provide benefit to the FWS fire programs/units identified as Category 1 or 2 within the region.
- No indirect costs and/or assessments will be made to protection assistance agreements unless agreed to in specific state agreements.
- Funding derived from fire protection assistance reimbursements are no-year funds and will be managed accordingly. Carryover funds will remain and be available in the account until expended, as established.

The Service is responsible for the billing, collection and dispersal of collected funds. The collecting office will prepare a DI-1040 indicating the appropriate cost accounting string (see below) and forward the DI-1040 to the Cost Accounting Section (per Regional direction) along with supporting documentation. The Cost Accounting Section will enter the DI-1040 into FBMS, as well as prepare and send a "formal" bill of collection to the “payee.” Please see the reference section for more information regarding the DI-1040 on page.

NOTE: A copy of the DI-1040 must be forwarded to the FWS Fire Management Branch.

Deposits and Expenditures:

- The NWCG “Master Cooperative Wildland Fire Management and Stafford Act Response Agreement” template provides an outline for procedures when providing assistance and billing for such. Assistance costs will be tracked and billed according to existing processes as stated in the annual operating plans of these agreements.

- Collections will be billed, deposited, and expended identifying the regional account codes as listed in table below.

Cooperative Agreement Accounting Structure - State Suppression Assistance

	Cost Accounting - Deposits and Expenditures
Region 1	FF01R03000 FF.F4600001FIRE0
Region 2	FF02R03000 FF.F4600002FIRE0
Region 3	FF03R03000 FF.F4600003FIRE0
Region 4	FF04R03000 FF.F4600004FIRE0
Region 5	FF05R03000 FF.F4600005FIRE0
Region 6	FF06R03000 FF.F4600006FIRE0
Region 7	FF07R03000 FF.F4600007FIRE0
Region 8	FF08R03000 FF.F4600008FIRE0
Region 9 (HQ, Centrally managed)	FF09R22000 FF.F4600009FIRE0

In instances where multiple Regions respond, the Region in which the activity occurred will be responsible for the billing and collection of funds.

8. REIMBURSABLES

A. Reimbursable Fire - F69000

The Economy Act (USC 31 § 1535), one of several legislative authorizations, allows Federal agencies to perform work or furnish materials to each other on a reimbursable basis. In addition, the annual Wildland Fire Management appropriations language authorizes reimbursable agreements with non-federal entities: "…as mutually agreed on by the affected parties…"

As amended on May 14, 2012, certain wildland fire reimbursable agreements where the statement of work meets the conditions of the Interagency Agreement for Wildland Fire Management and is with one or more of the partner agencies of Bureau of Land Management, Bureau of Indian Affairs, National Park Service, or Forest Service, the Agreement must be sent to the Service's FMB Administrative Officer, and to the FWS Division of Financial Management for concurrence that conditions are met for a zero percent rate. The reimbursable code for these zero percent agreements is d-11 and must be approved by FWS Branch of Fire Management, Budget and Planning and the FWS Division of Financial Management prior to submitting to the finance center. Please the *Fire Management Overhead Rate Business* rules on page 32.

The Reimbursable account for the FWS Fire Management Program has been created in an effort to accurately report and track fire management activities. The primary intent of this account is to provide a funding transfer mechanism with other Federal partners for fire activities agreed to through an Interagency Agreement and/or FEMA tasking for fire assistance. The Service will continue using a fire reimbursable functional area for fire related "work", i.e., JFSP, California wildfire assistance, Australia suppression assistance, etc. Currently, our interagency partners do NOT establish separate reimbursable agreements for the same tasking (one for fire staff and one for other staff) and have agreed to this fire business rule.

Reimbursable accounts for all Hazard FEMA tasks such as hurricanes, floods, etc. will be established through normal FWS reimbursable accounting procedures typically by the region in which event occurs. Reimbursable accounts for other large (non-fire) incidents such as an oil spill will be established through normal FWS reimbursable accounting procedures by the region where event initially occurs.

B. All Risk - F69100

The performing agency may incur obligations or expenditures for another party after a reimbursable agreement is executed and before payment is received. The paying agency will determine the format of the written contractual reimbursable agreement. If the other entity does not have a standard agreements form, FWS Form 3-2366 (Inter/Intra-Agency Agreement) may be used if mutually agreeable, see the Interagency Incident Business Management Handbook and DOI All-Hazards Supplement to the Interagency Incident Business Management Handbook.

9. ASSESSMENTS

A. User Pay

The FWS uses a processed called the User-Pay Cost Share Methodology, formerly known as Cost Allocation Methodology (CAM), to fund its general operational expenses, including both administrative and certain facility support services that are essential to support all Service programs. Each non-resource management program contributes towards paying their portion of the projected costs based on its actual use of fixed costs and/or the number of FTE's benefiting from these support services.

For example, these costs include the Service's nationwide GSA leasing costs for office and storage space, Federal Telecommunication System communications costs, workers and unemployment compensation, postage, printing and several other cost elements. In addition, essential support services, such as personnel management, contracting and procurement, financial management operations, and facility and property management are also provided at the Regional and national levels.

At the beginning of each fiscal year, Headquarters conduct a comprehensive analysis of the general operations funding requirements covering the Service's fixed costs and the provision of support services. At the same time, the FWS Division of Financial Management analyzes programmatic usage of fixed cost items such as leased space and Federal Telecommunication System costs, Financial Business Management System (FBMS) usage and workers compensation. The FWS Division of Budget analyzes actual Full Time Equivalent (FTE) usage for each appropriation and program. These FTE usage patterns are then used to assess general operational costs to each Service appropriation and program. In sum, each non-resource management program shares in paying the projected costs based on its actual use of fixed costs elements and/or the number of FTE's benefiting from these support services. For FWS fire management, there are two User-Pay Cost-Share Accounts -- one for Preparedness (1001C) and one for Fuels (3106C).

B. Enterprise Wide Cost Share

Enterprise Wide Cost Assessments (Enterprise Wide) are assessed to the Service's Programs in order to pay for services that are used by the entire Service, such as QuickTime, Software Licenses, and the Human Capital Management System. A majority of the Enterprise Wide assessments are calculated based on the number of Full-Time Equivalents (FTE) charged to a specific subactivity.

10.REFERENCE OR APPENDIX MATERIALS

A. Assistance to Other Agencies and States

At various times throughout the Fire Program's history there have been requests from DOI, Congress, and other stakeholders to know how much assistance the Service provides to other agencies and states. In order to track these costs, for HFR and Severity, the Service has created project codes capture these charges.

Fuels Management Assistance to other federal agencies (BLM, BIA, NPS, FS)

- Reference Section VI of the Interagency Agreement for Wildland Fire Management among the Bureau of Land Management, Bureau of Indian Affairs, National Park Service, Fish and Wildlife Service of the United States Department of the Interior, and the Forest Service of the United States Department of Agriculture, effective 2011-2015.
- Agencies will enter into separate agreements for personnel and other resources provided for planning and implementation of (fuels management program) treatments and activities. This may or may not result in an exchange of funds subject to the applicable statutory authority used.
- Assistance to other partners (excluding TNC, BIA, BLM, FS and NPS) is not covered under national agreements and is only permissible under an applicable regional, state, or local agreement.
- When assisting other Federal agencies or TNC. Please utilize the following project codes per agency:

Agency	WBS
BIA	FF.F31000*XX*#AARX
BLM	FF.F31000*XX*#DARX
FS	FF.F31000*XX*#FARX
NPS	FF.F31000*XX*#PARX
TNC	FF.F31000*XX*#TNCX

XX= Regional Identifier # = W for WUI or N for Non-WUI

- Do not use the project code NGOX for assistance with The Nature Conservancy (TNC)
- Fuels reimbursable agreements will be established at the station or regional level. Upon completion and approval of the reimbursable agreement, a project code must be established under the appropriate functional area as defined above.
- If non-fire personnel is used for an interagency assist, a reimbursable account should be established to pay for expenses such as labor, overtime, and travel.
- Please refer to the FWS, Division of Financial Management and 264 FW2, Reimbursable Agreements – Policies and Procedures, Fish and Wildlife Service Manual direction regarding reimbursable accounts at http://www.fws.gov/policy/264fw2.html
- Funds (check or money order) which are not transferred via IPAC (Intra-Governmental Payment and Collections System) are to be deposited via Pay.gov (Regional Collections Form, see Appendix H) and mailed to current lockbox address below:

Mailed Correspondence
U.S. Fish and Wildlife Service
Cost Accounting Section
P.O. Box 272065
Denver, CO 80227-9060

FedEx Delivery
U.S. Fish and Wildlife Service
Cost Accounting Section
7333 W. Jefferson Avenue, Suite 300
Lakewood, CO 82035
Phone (303) 984-6800

Fuels Management Assistance to States

In FY 2016 the FMB implemented a new way in which to track Fuels Management assistance provided to states. Instead of using a unique identifier for each state as before, there will only be one WBS for WUI and Non-WUI for the whole Service. The WBS will be used with each home unit's Cost Center.

Type of Assistance to State	WBS	Cost Center
WUI	FF.F3100000NSTRX	Providing Units
Non-WUI	FF.F3100000WSTRX	Providing Units

Severity Assists to Another Agency

If a fire-funded FWS employee assists another agency on a severity request the following charge codes should be used, using the employee's home unit cost center/org code:

Agency	WBS	Fire Code
BIA	FF.F2100000	Provided by Host Agency
BLM	FF.F2100000	Provided by Host Agency
FS	FF.F2100000	D0YY
NPS	FF.F2100000	Provided by Host Agency
State Agency	FF.F2100000	Provided by first Federal responder
Example	*FF.F2100000ABCDE*	

B. Fire Management Activities Exempt from Overhead Rate Cost Accounting Business Rules

Because the DOI Wildland Fire Management budget is a cross-cutting, multi-bureau program, it is a Department-wide account (one single Budget Justification/Greenbook). The Office of the Secretary is the parent account with the child accounts being BLM, FWS, NPS, and BIA. It is most cost effective to utilize and share limited resources within the account without additional burden rates applied, when appropriate.

Therefore, in accordance with the Interagency Agreement for Wildland Fire Management, signed by BLM, NPS, BIA, and FWS and the Forest Service, the following fire management activities are exempt from overhead/burden rates applied to agreements between the participating agencies:

Exempted Activities:

- All activities related to prevention of human-caused wildfires;
- Investigation of human-caused wildfires through final judgment to include settlement;
- Training of personnel to agreed common standards;
- Preparedness of wildland fire management;
- Management of wildland fires;
- Interagency dispatch positions (shared services/costs);
- Development and exchange of technology and databases;
- Fuels management activities based on approved Rx plans;
- Wildland fire research, administrative/management studies, and technology development and transfer;
- Shared positions within established Geographic Areas (GACC) and FWS regions to accomplish prevention, preparedness for wildland fires, and fuels reduction activities.

The Reimbursable Agreement subactivities that are exempt from overhead rates are: FF69000, and FF69100.

Activities and/or Agreements not exempt:

- Agreements with the Department of Defense (DOD);
- Joint Fire Science Projects (JFSP). The normal pass-thru rate will be applied to these agreements. These agreements are with the BLM as they are the "holder" of the JFSP funding account.
- Non-Fire management activities and reimbursable agreements established under other subactivities, i.e., the 1971 subaccount. Service Manual 264 FW1 policy applies.

Procedure for Approval for Reduced Indirect Overhead Rate

- Regions must forward agreements and FWS Form 3-2058to Fire Budget Officer and the Division of Financial Management (DFM) for review and approval.
    - Approval will be made via email based on conditions outlined in the Interagency Agreement for Wildland Fire Management.
- Regions will forward the FWS Form 3-2058 to the Cost Accounting Section (CAS) for processing along with approval email from FMB Budget Officer and DFM.
- A copy will be forwarded to the Division of Budget.
- Regions will be responsible to monitor costs and balances of the agreement through normal fiscal procedures.

Indirect Cost Recovery Rate Codes

Under 264 FW 1, Exhibit 4, Effective October 1, 2014

TYPE OF RATE	CODE	DESCRIPTION	RATE
Special Approved Reduced Rate	d-10	Special Approved Reduced rate will be used when a signed Exception to Policy authorizing a lower overhead rate is authorized and approved by the Director, Fish and Wildlife Service. (FWS Form 3-2208)	0% – 22%
Wildland Fire Agreements	d-11	Certain wildland fire reimbursable agreements where the statement of work meets the condition of the Interagency Agreement for Wildland Fire Management and is with one or more of the partner agencies of Bureau of Land Management, Bureau of Indian Affairs, National Park Service or Forest Service. The agreement must be sent to the Budget Office of FWS Interagency Fire Center and the Division of Financial Management for concurrence that conditions are met for a zero percent rate.	0%

Authorities

A. U. S. Department of the Interior and Related Agencies Appropriation Acts.
B. Protection Act of 1922 (16 U.S.C. § 594).
C. Reciprocal Fire Protection Act of May 27, 1955 (69 Stat. 66; 42 U.S.C. § 1856a).
D. Federal Land Policy and Management Act of 1976 (43 U.S.C. § 1702).
E. National Park Service Organic Act of August 1916 (16 U.S.C. § 1).
F. National Wildlife Refuge Administration Act of June 27, 1998 (16 U.S.C. § 668dd).
G. Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended (42 U.S.C. 5121 et seq.).
H. National Indian Forest Resources Management Act of 1990 (25 U.S.C. § 3101).

I. Cooperative Forestry Assistance Act of 1978 (P.L. 95-313, 92 Stat. 365 as amended; 16 U.S.C. § 2101 (note), 2101-2103, 2103a, 2103b, 2104-2105).
J. Service First Initiative (P.L. 106-291, § 330, 43 U.S.C. 1701, Stat. 996, as amended) and subject to re-authorization.

C. FBMS Codes

The Financial and Business Management System (FBMS) uses Master Data which contains information that can easily be broken down to track where funding is being spent. Below is a breakout of the core Master Data used with in FBMS. For more detailed information please see FBMS's Inside FWS page on Master Data.

Fund

The Fund indicates the Budget Authority that allows the funding to be used, or where it is coming from. The first three characters within a Fund will reference the source year in which the funding was originally appropriated. This is also called the Partial Fund. For example, a fund that starts with "17X" means the funds were originally appropriated in Fiscal Year (FY) 2017. There are also instances where there are no limitations on what year the funding is used in. These Funds simply have an X's where the year identifiers normally would be. Funding from these accounts can come from reimbursable agreements or collections.

Type of Funding	Partial Fund	Availability
Two Year Funding	178	This funding became available in FY17 as indicated by the first two characters and remains available until FY18 as identified by the third character.
Source Year Funding	17X	This funding was Appropriated in FY17 and remains available until expended.
No Year Funding	XXX	This funding could have been appropriated in any FY and remains available until expended.

Full Fund			
17XF1125PR			
Partial Fund	**Agency**	**Treasury Symbol**	**Type of Funding**
17X	F	1125	PR
178	F	1611	MD

Partial Fund – See above
Agency – Always F for Fish and Wildlife Service
Treasury Symbol – Identifies the fund's Treasury Account Symbol
Types of Funding – Distinguishes type of funding. Funding types for Fire are:

Type of Funding	Identifier
Preparedness	PR
Suppression	SU
Hazardous Fuels Reduction	HR
Burned Area Rehab	BA

Additionally, each fund also identifies the major account it is associated with. As an example 17XF1125SU ends in SU to identify that it is Suppression specific funding

Fund Centers

The Fund Center identifies where funding is available. Each stations' Fund Center is unique so that funds and expenditures can be attributed to that home unit. Fund Center is often used interchangeably with Cost Center since each Fund Center has an identical Cost Center and vice versa. The difference between the two is the Cost Center is where the expense is charged against and the Fund Center is where the funding is allocated.

Cost/Fund Center			
FF09REXMPL			
Agency Identifier	**Regional Identifier**	**Program Identifier**	**Station Identifier**
FF	09	R	EXMPL

Agency Identifier – FWS will always be FF
Regional Identifier – Will be 01-09 based on the corresponding regions
Program Identifier – Each program within FWS has their own letter for the Program Identifier. Some of the Program Identifiers can be found below.
Station Identifier – This is what unit will be charged. This varies by region.

Program Identifiers			
R	Refuges	M	Migratory Birds
F	Fish and Aquatic Conservation	G	General
E	Ecological Services	X	External Affairs
S	Science Advisors	I	International Affairs

Work Breakdown Structure (WBS)

The Work Breakdown Structure identifies what specific funding is being used. The WBS has five components that allow you to identify which funding will be used.

WBS					
FF.F3100009EXMPL					
Type of Funding	**Agency Identifier**	**Project Type**	**Subactivity/Functional Area**	**Regional Identifier**	**Project Code**
Fire	F	F	F31000	09	EXMPL
Resource Management	F	X	RS1261	09	EXMPL

Agency Identifier – FWS will always be F
Project Type – For Fire Funding the project type will always be F. For Resource Management the X is usually used for generic project type.
Subactivity – This indicates what appropriated funding is being used.
Regional Identifier – Will be 01-09 based on the corresponding regions
Project Code –A five-digit code that indicates what project the expense will be charged against.

Budget Object Codes (BOC)

Additionally each expenditure is classified by the Budget Object Code (BOC) also known as the commitment item. A BOC labels each transaction to identify what the funding was used for. This aids in reporting costs such as travel, supplies, fuel, etc. Each year the Department's Budget Object Class Team reviews a list and makes changes as necessary. For more information and a current list of the BOC's please visit the Department's BOC website.

D. FireCode Training for FWS

The FireCode system has been established in response to Congressional direction to standardize fire incident financial coding across all Federal National Fire Plan agencies. A work group of fire operations and budget and finance representatives from the Forest Service and the four Interior firefighting bureaus (BLM, FWS, BIA, NPS), chaired by the Office of Wildland Fire Coordination guided the development of system. The system has been designed to work in each bureau's financial system to produce reports promptly when requested.

Currently, the FireCode system will only be used for "wildfire suppression" activities (appropriate suppression responses and wildland fire use, not prescribed fires or rehabilitation actions).

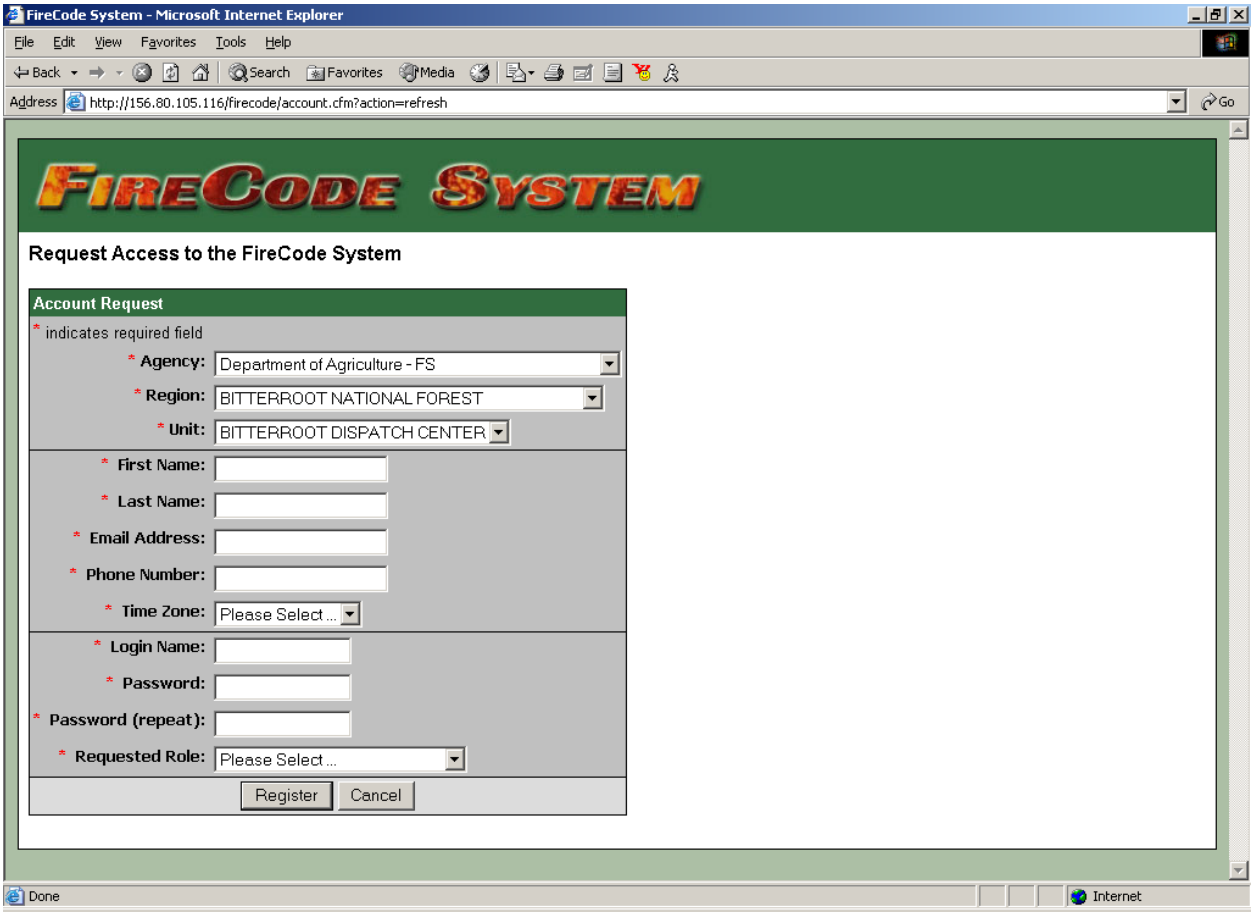
Current guidance found in the FWS Fire Management Handbook for step-up or severity request authorizations and assists, and for prescribed fires will continue to be followed. The project codes assigned for these types of incidents/activities will be all alpha or all numeric so as to prevent duplication of project codes assigned by the FireCode system which will be alpha-numeric.

The following procedures are FWS specific and to be used when assigning a FireCode number for a wildland fire incident and to establish the FireCode as a project number in the Financial and Business Management System (FBMS).

FireCode Access and Use

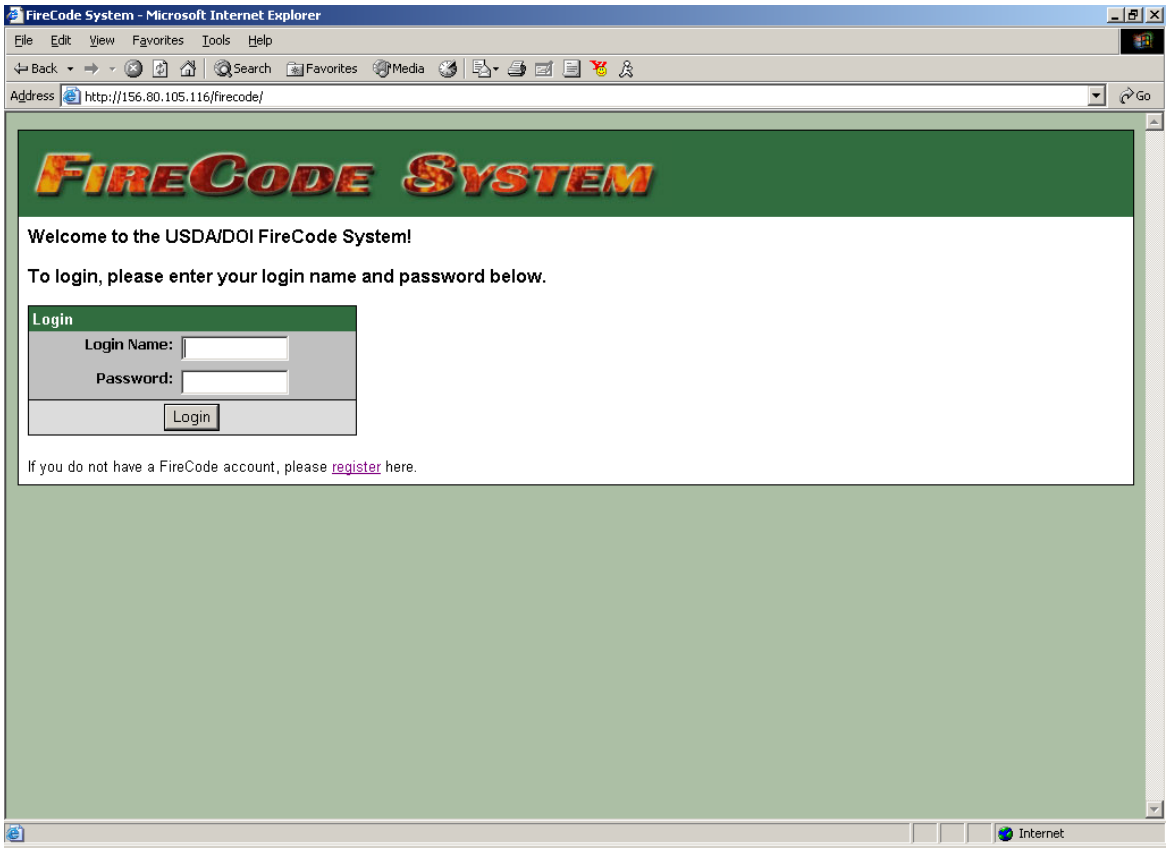
Prior to use of the system, individuals will request access to FireCode online. A consideration for access to FireCode should be those individuals who would normally access a project/account code for an incident. Typically Regional Fire Management Coordinator (RFMC) or dispatch, if the RFMC is unavailable, is responsible for opening a FireCode. This varies by region, but most users should only have read access and cannot establish codes.

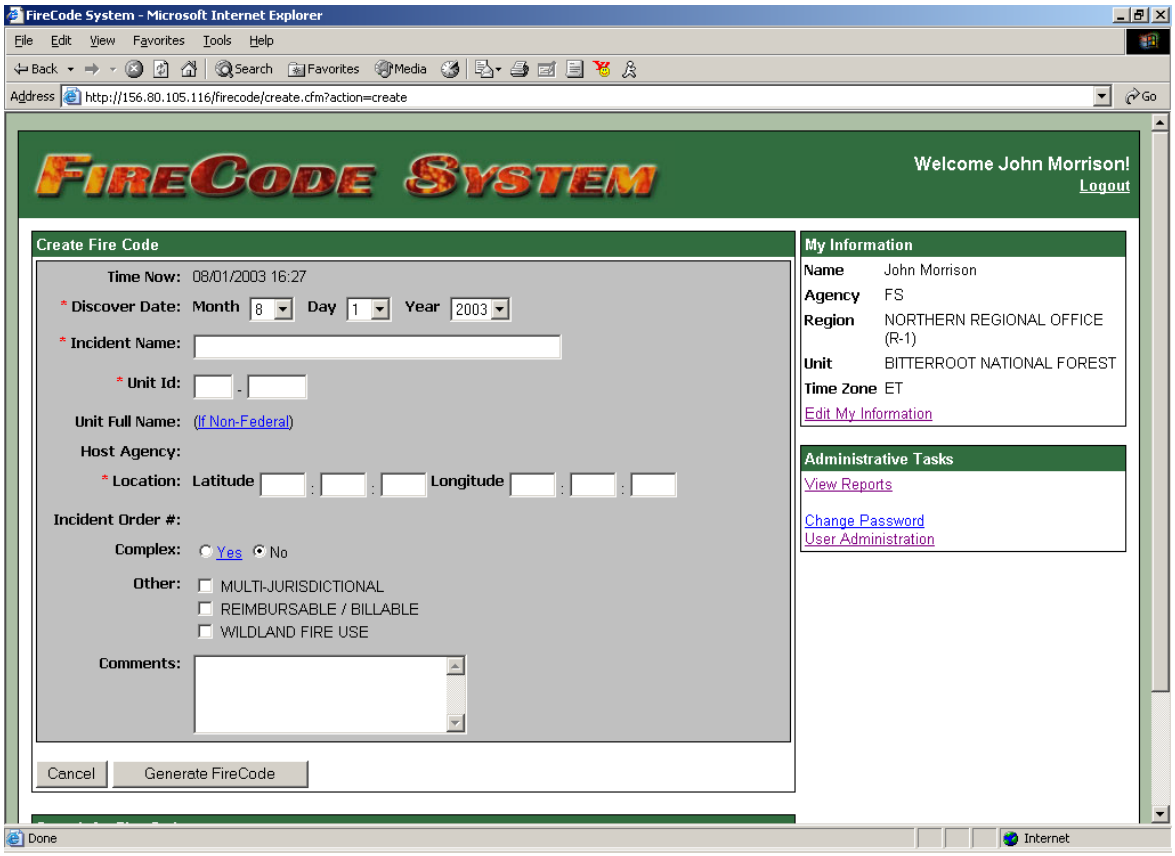
The requests will be approved by a designated agency Administrator. Contact your Regional Fire Management office for a list of those individuals.



Wildfires on FWS-owned Land

1. FWS personnel would be the primary initial attack agency (host).
2. FWS representative with access capability, i.e., Fire Program Tech, FMO, AFMO, etc. will log into the FireCode system and enter the required information.





1. A four character alpha-numeric code will be system generated.
2. The four character code must be manually input into the Fire Management Information System (FMIS) as a separate action.
3. The FMIS will prompt you to activate this code into the FBMS Answer **Yes**.
4. Use the organization (**station**) code of the wildfire location.
5. FWS personnel will provide the FireCode to the local zone dispatcher.

If after hours on FWS-owned Land

1. FWS will contact local zone dispatch.
2. The local zone dispatch will issue a FireCode and provide the system generated code based on Unit ID – Resource Unit Identifier of the FWS station.
3. FWS representative will manually input the FireCode into FMIS to initiate the code being opened in FBMS by next business day.

Assisting Another Federal Agency on Wildfire

1. The host agency will provide the FireCode to all interagency resources. This code will also be part of the resource order initiated through Resource Ordering Status System (ROSS).
2. A FWS representative, at the local level, will manually input the FireCode into FMIS to initiate the code being opened in FBMS by next business day.

E. Payroll Accrual

At the end of each fiscal year Division of Financial Management (DFM) initiates a payroll accrual. This accrual holds back the estimated funding to make sure that the Service can make payroll without over expending. DFM usually starts accruals three pay periods before the end of the year. It uses that pay period as a template and projects out how much funding will be needed to cover payroll. When the next pay period is posted the first accrual is reversed and a new projection formed off of that pay period to accrue to the end of the year. This continues until the end of the year. Below is the table provided from DFM in FY16 as an example. Notice that each accrual is reversed before the next accrual is created.

FY16 Year-End Labor Accrual Process				
Accrual Number	**Accrual Date**	**Based on Pay Period**	**Percent Used**	**Reverse Accrual Date**
1	Tues 08/30/2016	2016-18	300%	Thursday 09/08/2016
2	Tues 09/13/2016	2016-19	200%	Thursday 09/22/2016
3	Fri 09/23/2016	2016-20	100%	Tuesday 10/11/2016

Typically for most Resource Management programs this does not cause problems. However, for Fire it is more complicated, due to the fact that many employees are on fire assignments during year end. Please be cognizant that you may have had an employee on a fire assignment when the accrual was created. Therefore their salary will not accrue under their normal account and will need additional base funding to cover their pay when they return from assignment. Starting in FY 2017 any Suppression funding (F20000, F21000, F22000) will no longer be part of payroll accruals.

For Additional information regarding Year End Closeout Guidance please the FBMS Inside FWS page.

F. DI-1040

DI - 1040
Revised
(Aug 1973)

BILL FOR COLLECTION

Bill No. _____

Make Remittance Payable To: _____ Date _____
(Bureau or Office)

Mail Payment To: _____
(Address)

PAYER:

Please detach top portion of this bill and return with remittance

Amount of Payment $_____

Date	Description	Quantity	Unit Price		Amount
			Cost	Per	
				Amount Due This Bill,	$.....

NOTE: A receipt will be issued for all cash remittances and for all other remittances when required by applicable procedures. Failure to receive a receipt for cash payment should be promptly reported to the bureau or office shown above.

G. Personal Protective Equipment and Clothing

Boot Stipends

The payment of one-hundred dollars per year stipend is authorized for employees holding a valid Incident Qualification Card with a Fitness Rating of moderate or arduous, and who, as a condition of employment, are required to purchase wildland fire boots that satisfy the standards described in the *Interagency Standards for Fire and Fire Aviation Operations*. This authorization includes permanent full-time, term, career conditional, pathways, temporary, collateral duty, and casual employees hired using the Administratively Determined (AD) hiring authority. *For information regarding AD boot stipends please see the next section.*

The Unit's Fire Management Officers (FMOs) are responsible for:

- Determining who is eligible for the stipend.
- Offering the stipend to all eligible employees including AD's.
- Tracking who receives the boot stipend each calendar year.

To ensure that duplicate payments are not made, supervisors of transferred employees should check with the employee's previous home unit before issuing the annual stipend.
The boot stipend payment is considered a taxable fringe benefit. The taxed amount of the boot stipend will be a separate line item on the payroll report. Currently the amount is $7.65.

Federal Employees' Boot Stipend

For Permanent Full Time Employees (PFT), Term, Career Seasonal, Pathways, and Temporary Employees fill out FWS Form 3-206 and return it to the Interior Business Center (IBC). Use the employee's home unit for the cost center and the appropriate WBS below based on the employee's base salary. For collateral duty employees whose base salary is non-fire funded, use the appropriate WBS based on activity preformed. If the home unit does not receive fire funding then it should be charged to the FMO's unit.

Funding Type	WBS
Preparedness	FF.F1000000FFBT0
Fuels - WUI	FF.F3100000WFFBT
Fuels – Non-WUI	FF.F3100000NFFBT

For additional information regarding boot stipends please visit the Fire Management *SharePoint*.

Administratively Determined Boot Stipends

Personnel hired under the (AD) authority who qualify will receive the stipend at time of payment following their first fire assignment in an IQCS qualified position that meets the requirements listed above. Beginning in FY 2017 the Casual Payment Center (CPC) will automatically pay

boot stipends to any casual hire who qualifies. AD boot stipends will be charted to their home unit and the appropriate WBS listed below:

Funding Type	WBS
Emergency Stabilization	FF.F2200000ADBT0
Fuels - WUI	FF.F3100000WADBT
Fuels – Non-WUI	FF.F3100000NADBT
Preparedness	FF.F1000000ADBT0
Severity	FF.F2100000ADBT0
Suppression	FF.F2000000ADBT0

If the CPC cannot determine which of the approved list of WBS they will contact the FMB for clarification.

Fire T-Shirts

FWS Uniform guidelines apply to all programs. Funding of Nomex pants and the FWS uniform t-shirt is allowed (at the discretion of the line officer), along with other NWCG standard personal protective equipment, to ensure fire readiness. (Non-uniform t-shirts, ball caps, or other clothing items may not be purchased with government funds, unless as authorized by FWS policy and/or directive.)

H. Medical Exams

All standard medical exams that are required to perform the minimum level of medical qualification to perform the essential functions of an arduous duty wildland firefighter are paid for by a Departmental agreement. Exceptions in which a station may pay for medical exams outside of the Departmental Agreement:

- Additional medical testing is required in order for employee to prove they meet the medical qualification standards. Please contact your Regional Fire Management Coordinator for approval of payment for additional testing.
- Whenever there is a reasonable concern, based on objective evidence, about an employee's continued capacity to meet any of the physical or medical requirements of the position, a Fitness for Duty Examination may be ordered. Fitness for duty examinations may be ordered through the Servicing Human Resource Officer or Wild Fire Safety Program Manager to provide medical information on the specific health issue in question to determine whether an individual can still perform the duties of their job safely.

If a field station is paying for medical exams not covered in the Departmental Agreement, they should be paid for out of the employee's base funding. Only exams AD/Causal Hire can be charged against Suppression funds. For additional information on Medical Exams please see the Medical Standard's Memo.

I. All Hazards

This guide is specific for FWS Fire Incidents. For additional information on All Hazards please refer to DOI's Emergency Policies and Plans' website and the DOI All-Hazards Supplement to the Interagency Incident Business Management Handbook.

J. Fire Acronyms

AD	Administratively Determined
APT	Administrative Payment Teams
BAR	Burned Area Rehab
CAM	Cost Allocation Methodology (Replaced with User-Pay Cost Share Methodology)
CAS	Cost Accounting Section
CWPP	Community Wildfire Protection Plan
DOI	Department of Interior
EMDS	Ecosystem Management Decision Support
FBMS	Financial and Business Management System
FMB	Fire Management Branch
FMO	Fire Management Officer
FMIS	Fire Management Information System
FOR	Fixed Ownership Rate
FTE	Full-Time Equivalent
GACC	Geographical Area Coordination Center
HFPAS	Hazardous Fuels Prioritization and Allocation System
HFR	Hazardous Fuels Reduction
IAA	Intra/Inter Agency Agreement
IBA	Incident Business Advisor
IBC	Incident Business Committee
IBEAER	Interior Burned Area Emergency Response Coordinators
IIBMH	Interagency Incident Business Management Handbook (Yellow Book)
IMT	Incident Management Team
JFSP	Joint Fire Science Projects
PL	Preparedness Level
NFDRS	National Fire Danger Rating System
NFLT	National Fire Leadership Team
NFPORS	National Fire Plan Operating and Reporting System
NIFC	National Interagency Fire Center
NWCG	National Wildfire Coordinating Group
OWF	Office of Wildland Fire (DoI)
RAWS	Remote Automated Weather Station
RFMC	Regional Fire Management Coordinator
ROSS	Resource Ordering Status System
SC	Staffing Class
WBS	Work Breakdown Structures
WCF	Working Capital Fund
WFM	Wildland Fire Management
WUI	Wildland-Urban Interface

K. Fire Account Salary Guide

Employee's Base Salary Funding Source: Preparedness					
	Cost Center	**Charge Code to Use: (WBS)**	**Subactivity**	**Region**	**Project #**
Base 8/Travel	Normal QuickTime	FF.F10000##BASE0	F10000	##	BASE0
Training - Salary/Travel	Normal QuickTime	FF.F10000##BASE0	F10000	##	BASE0
Wildfire Suppression:					
Base 8	Normal QuickTime	FF.F1000000ZZZZ0	F10000	00	ZZZZ = FireCode followed by a 0
Overtime (Premium Pay) & Travel	Normal QuickTime	FF.F2000000ZZZZ0	F20000	00	ZZZZ = FireCode followed by a 0
FWS Short Term Severity:					
Base 8	Normal QuickTime	FF.F10000##ZZZZ0	F10000	##	ZZZZ = FireCode followed by a 0
Overtime (Premium Pay) & Travel	Normal QuickTime	FF.F21000##ZZZZ0	F21000	##	ZZZZ = FireCode followed by a 0
FWS Long Term Severity:					
Base 8	Normal QuickTime	FF.F1000000ZZZZ0	F10000	00	ZZZZ = FireCode followed by a 0
Overtime (Premium Pay) & Travel	Normal QuickTime	FF.F2100000ZZZZ0	F21000	00	ZZZZ = FireCode followed by a 0
FWS Project Implementation:					
Non-WUI Base 8	Normal QuickTime	FF.F10000##NZZZZ	F10000	##	N followed by ZZZZ=FMIS Project Code
Non-WUI Overtime (Premium Pay) & Travel	Host Station	FF.F31000##NZZZZ	F31000	##	N followed by ZZZZ=FMIS Project Code
WUI-Base 8 (WUI)	Normal QuickTime	FF.F10000##WZZZZ	F10000	##	W followed by ZZZZ=FMIS Project Code
WUI-Overtime (Premium Pay) & Travel	Host Station	FF.F31000##WZZZZ	F31000	##	W followed by ZZZZ=FMIS Project Code
Interagency Prescribed Fire Assistance:					
Base 8	Normal QuickTime	FF.F10000##ZZZZ0	F10000	##	ZZZZ0 *Note:* Always use employee's home unit for cost center. State Agencies use the two letter state abbreviation i.e., Idaho ID
Overtime (Premium Pay) & Travel	Normal QuickTime or RO	FF.F31000##ZZZZ0	F31000	##	

Employee's Base Salary Funding Source: Fuels Reduction					
	Cost Center	**Charge Code to Use: (WBS)**	**Subactivity**	**Region**	**Project #**
Base 8 (Must have at least 80% of time spent working on planning, preparing, and/or implementing prescribed fires or other hazard reductions/WUI) projects					
Non-WUI: Base 8/Travel not associated with any project work	Normal QuickTime	FF.F31000##NZZZZ	F31000	##	N followed by ZZZZ=FMIS Project Code
WUI: Base 8/Travel not associated with any project work	Normal QuickTime	FF.F31000##WZZZZ	F31000	##	W followed by ZZZZ=FMIS Project Code
Wildfire Suppression:					
Base 8	Normal QuickTime	FF.F2000000ZZZZ0	F20000	00	ZZZZ= FireCode followed by a 0
Overtime (Premium Pay) & Travel	Normal QuickTime	FF.F2000000ZZZZ0	F20000	00	ZZZZ= FireCode followed by a 0
FWS Short Term Severity:					
Base 8	Host Station	FF.F21000##ZZZZ0	F21000	##	ZZZZ= FireCode followed by a 0
Overtime (Premium Pay) & Travel	Host Station	FF.F21000##ZZZZ0	F21000	##	ZZZZ= FireCode followed by a 0
FWS Long Term Severity:					
Base 8	Host Station	FF.F2100000ZZZZ0	F21000	00	ZZZZ= FireCode followed by a 0
Overtime (Premium Pay) & Travel	Host Station	FF.F2100000ZZZZ0	F21000	00	ZZZZ= FireCode followed by a 0
FWS Project Implementation:					
Non-WUI: Base 8	Normal QuickTime	FF.F31000##NZZZZ	F31000	##	N followed by ZZZZ=FMIS Project Code
Non-WUI: Overtime (Premium Pay) & Travel	Host Station	FF.F31000##NZZZZ	F31000	##	N followed by ZZZZ=FMIS Project Code
WUI: Base 8	Normal QuickTime	FF.F31000##WZZZZ	F31000	##	W followed by ZZZZ=FMIS Project Code
WUI: Overtime (Premium Pay) & Travel	Host Station	FF.F31000##WZZZZ	F31000	##	W followed by ZZZZ=FMIS Project Code
Interagency Prescribed Fire Assistance:					
Base 8 - for project funded personnel (Seasonals & career seasonals outside their planned budget days)	Normal QuickTime or RO	FF.F31000##ZZZZ0	F31000	##	ZZZZ0 *Note:* Always use employee's home unit for cost center. State Agencies use the two letter state abbreviation i.e., Idaho ID
Overtime (Premium Pay) & Travel	Normal QuickTime or RO	FF.F31000##ZZZZ0	F31000	##	

Employee's Base Salary Funding Source: Any Non-Fire Funding Source					
	Cost Center	**Charge Code to Use: (WBS)**	**Subactivity**	**Region**	**Project #**
Wildfire Suppression:					
Base 8	Normal QuickTime	FF.F2000000ZZZZ0	F20000	00	ZZZZ=FireCode followed by a 0
Overtime (Premium Pay) & Travel	Normal QuickTime	FF.F2000000ZZZZ0	F20000	00	ZZZZ=FireCode followed by a 0
FWS Short and Long Term Severity:					
Base 8	Host Station	FF.F21000##ZZZZ0	F21000	##	ZZZZ=FireCode followed by a 0
Overtime (Premium Pay) & Travel	Host Station	FF.F21000##ZZZZ0	F21000	##	ZZZZ=FireCode followed by a 0
FWS Long Term Severity:					
Base 8	Host Station	FF.F2100000ZZZZ0	F21000	00	ZZZZ=FireCode followed by a 0
Overtime (Premium Pay) & Travel	Host Station	FF.F2100000ZZZZ0	F21000	00	ZZZZ=FireCode followed by a 0
FWS Project Implementation:					
Non-WUI: Base 8	Normal Cost Center	XXXXXXXX##NZZZZ	Employee's Regular Base 8	##	N followed by ZZZZ=FMIS Project Code
Non-WUI: Overtime (Premium Pay) & Travel	Host Station	FF.F31000##NZZZZ	F31000	##	N followed by ZZZZ=FMIS Project Code
WUI: Base 8	Normal Cost Center	XXXXXXXX##WZZZZ	Employee's Regular Base	##	W followed by ZZZZ=FMIS Project Code
WUI: Overtime (Premium Pay) & Travel	Host Station	FF.F31000##WZZZZ	F31000	##	W followed by ZZZZ=FMIS Project Code
Interagency Prescribed Fire Assistance:					
Since the FWS is not allocated funding for interagency assists it will be necessary for the assisting unit to ensure the proper financial mechanism is in place to cover any costs, i.e./ reimbursable agreement.					

Administratively Determined/EFF Fire Funds					
	Cost Center	**Charge Code to Use: (WBS)**	**Subactivity**	**Region**	**Project #**
FWS Project Implementation: NE 300 hrs per year					
Non-WUI: All salary/travel - (Mechanical or chemical treatments prohibited)	Hiring Unit	FF.F31000##NZZZZ	F31000	##	N followed by ZZZZ=FMIS Project Code
WUI: All Salary/Travel - (Mechanical or chemical treatments prohibited)	Hiring Unit	FF.F31000##WZZZZ	F31000	##	W followed by ZZZZ=FMIS Project Code
FWS Short Term Severity:					
Salary/Travel	Hiring Unit	FF.F21000##ZZZZ0	F21000	##	ZZZZ=FireCode followed by a 0
FWS Long Term Severity:					
Salary/Travel	Hiring Unit	FF.F2100000ZZZZ0	F21000	00	ZZZZ=FireCode followed by a 0
Wildfire Suppression (FWS Fire):					
Salary/Travel	Hiring Unit	FF.F20000##ZZZZ0	F20000	##	ZZZZ=FireCode followed by a 0
Training/Instructor (Hours do not include travel time):					
Training - NTE 80 total hours per calendar year	Hiring Unit	FF.F20000##AZA10	F20000	##	AZA1 followed by 0
Instructor - NTE 120 total hours per calendar year	Hiring Unit	FF.F20000##AZA10	F20000	##	AZA1 followed by 0

For details on other appropriate expenditures please refer to the Fire Business Guide

NOTE: If a charge occurs before a WBS is activated you should charge to the appropriate temporary account, i.e., FF.F2000000TEMP0, FF.F100000TEMP0, or FF.F3100000TEMP0. This is a default code only. Once the wildland fire WBS is activated in FBMS/QuickTime, you will need to reallocate the charges.

NOTE: For any interagency RX assists - assisting unit should ensure that funding exists to cover these type of activities. If fuels funding exists, then the appropriate project code found in section 9.A of the FWS Fire Business Guide should be utilized depending on the bureau the FWS is assisting. If no FWS Funding exists for these type assists, then units must ensure that the appropriate financial mechanism is in place to exchange funds, i.e. Reimbursable agreement. The project code above should be used within the reimbursable WBS.