

Chapter - 13 Budget Management

Introduction

This chapter governs use of the Bureau's Wildland Fire Management (WFM) appropriation account structure, procedures, cost accounting and one time funding procedures. Personnel at all levels within the Bureau need to be aware of the responsibilities and limitations on the use of these funds, which this chapter and other financial and budget handbooks address.

Program Budget

Annual Appropriations

Annual Appropriations are made available for the WFM, pursuant to the passage of the annual appropriation act for the DOI and related agencies. The WFM Appropriation is a No-Year Appropriation. At the end of each fiscal year any unexpended funds may be carried over into the next fiscal year. These funds are held at the national level for distribution based on Bureau priorities, as identified by the Branch of WFM's Director.

Appropriation provides funding for the WFM program, through the Office of the Secretary of Interior, Office of Wildland Fire (OWF). The BIA Office of Management & Budget (OMB) passes the DOI Wildland Fire Appropriation to the DOI Policy Office of Budget. The U.S. Department of Treasury issues a warrant to the OWF, the parent organization, which is responsible for the administration of the WFM appropriation.

Budget Officer

The BIA-NIFC Budget Officer is the budget advisor to the BIA Fire Director and the leadership team. The Budget Officer serves as primary BIA representative on the DOI Wildland Fire Budget formulation and execution process. This person represents the Bureau on the DOI Fire Budget team and in other interagency meetings in regard to budget related policies, requirements, procedures and reports.

The Budget Officer provides input for, or participates in the formulation and execution, interagency fire program coordination, financial management, administration and supervision, plus all budget activities between the OMB, OWF and the WFM program. The Officer provides national agency oversight for the WFM program budget formulation, justification and execution, responsible for the development and preparation of the Budget Justifications, Planning Target Allocation, Annual Work Plan, and Congressional responses, may assist in national reviews of regional budget programs, mid-year, third quarter and end-of-year balances and distributes available funding in accordance with Bureau policy.

Prior to the issuance of the warrant to each bureau, the OWF budget office will coordinate with the National Interagency Budget Leads, which are composed of Budget Officers from each of the four DOI fire agencies. Coordination with OWF and DOI agencies consists of:

- Work on future fiscal year budgets;
- Daily, weekly and monthly reports;
- Consequences proposed actions development and application of fire program strategies;
- Budget planning and execution, principles, practices, procedures and objectives; and
- Special projects to help coordinate allocation and distribution of funds

OWF issues a distribution plan to the BIA, BLM, FWS, USFS and NPS, to notify them of their allocations in each activity, and concurrently issues a Standard Form 1151, Non-Expenditure Transfer Authorization. The wildland fire allocations are forwarded to each Interior budget office according to the distribution plan.

Fiscal Year 2013 Accounting Structure

The WFM program employs the WBS and Fire Codes (Prescribed by the Department and Congressional mandate) to facilitate funding programs. This will be accomplished through the use of FBMS accounting codes, including the following elements: Fund Code/Functional Area (ABC included)/Cost Center/WBS/Budget Object Class-Commitment Item.

Below (Tracking FBMS Accounts) is a NIFC example of what a cost code would look like for the medical standards program exams. The WBS code will be on all obligation and expenditure documents. WBS codes must be established by the BIA-NIFC Budget Office or the Central Office. This will ensure all costs are tracked by the projects/missions. Fire Code numbers are generated in the Fire Code System and will be used for: Suppression, Stabilization, Severity and Burned Area Rehabilitation Operations.

Funded Program Procedures

WFM funds, excluding emergency suppression funding (unless under a Continuing Resolution), will be distributed to: BIA-NIFC Budget Office. The BIA-NIFC Budget Office will distribute regional funds to Regional WFM program except for OSG, which will be disbursed directly from BIA-NIFC to OSG. Instructions are provided with the FBMS Funding Entry Document (FED). The instructions detail how distributions are to be made from regions to agencies/tribes for preparedness programs. All funded codes (WBS) are authorized and implemented by BIA-NIFC Budget Office or the Central Office. BIA budget offices will use FBMS to track the WFM program funds

Regional Preparedness funds will be distributed from NIFC. Regional FMO's are responsible for the allocation of these preparedness funds to agencies and tribes. NIFC-Budget seldom uses WBS codes for Regional Preparedness distribution. Program funds accomplish projects or missions. It is important that obligations and expenditures associated with funds be coded to appropriate budget program or mission. This includes funds obligated to Indian Tribes through contracts, agreements or grants.

BIA-NIFC Budget will send under separate cover a FED to fund the Hazardous Fuels Reduction (HFR) and Prevention programs.

Emergency Suppression must be accounted for by incident and will utilize the Fire Code System to derive fire codes. These codes must be approved by the Assistant Director, Fire Operations.

Recurring funding requests for the HFR or Prevention program need to be sent to BIA-NIFC by October 1. Recurring projects, such as Supplemental or Community Assistance, are prioritized in order of importance. Refer to the *Fuels Business Handbook* for guidance and direction.

Supplemental funds must be evaluated and approved by the respective regional office and forwarded to the BIA-NIFC Office. Refer to the FY13 *Federal Financial Management Handbook* for the cost-string configuration.

Tracking FBMS Accounts

FBMS Data fields will consist of the codes below:

The NIFC accounting structure example is from the medical standards program exams.

Fund – how we track our budget (i.e., 13XA1125TR)

Functional Areas – why we are spending the money (i.e., AF1004040.8Q4100)

Fund Center/Cost Center – who is spending the money (i.e., AAK4004401)

Funded Programs/Work Breakdown Structure (WBS) – what we are spending on projects (i.e., 125600)

Budget Object Class (BOC)-Commitment Item - items related to our spending/collecting (i.e., AF.PPNIFC0000.00000)

The FBMS Functional Area codes are referred to in **Appendix 13-1**.

One-Time Funding

Purpose of One-Time Funding

The One-Time Funding program provides mechanisms to request funding for special projects or needs that exceed an agency's regular budgeted funds. Funds used in this program are non-recurring in nature, and are based on either available prior year un-obligated balances (funds that are available this year, extra funds), or unused Indirect costs. The format for requesting one-time funds is identified in **Appendix 13-2**.

Individual plans should be submitted to Regional Offices for review, changes or rejection. Once approved at the regional level, the requests will be forwarded to NIFC. Critical needs projects are high priority projects, or an activity ready for implementation, and require immediate funding at the start of the FY, before appropriations bills are signed. Critical needs should only cover three months of project needs, but will continue under Continuing Resolutions (CR) until an appropriations bill is passed.

One-Time Funding for Preparedness (signed by appropriate Regional Director) will be submitted to BIA-NIFC by May 15 for the upcoming Fiscal Year for current year needs. Requests received after deadlines will be given lower priority. BIA-NIFC will evaluate all requests based on the region's prioritization and the availability of funds.

Requesting One-Time Funding Procedure

Requestor is to develop a request using the established request format. If there is more than one request, prioritize the requests. Completed requests are forwarded to the regional office for review and prioritization. Upon regional office approval, consolidation, and prioritization, requests are forwarded to the BIA-NIFC Budget Office, no later than May 15 each year in case additional funds become available for distribution.

Requests will be analyzed, prioritized and may be funded in the third quarter of the year if merited. Funding for approved projects will be executed from the BIA-NIFC Budget Office to the Bureau's Washington DC Budget Office to process. The Bureau's BIA-NIFC Budget Office will allocate the funds to the appropriate region for distribution to the respective agencies.

Appendix 13-1

Wildland Fire Management Appropriation

Fiscal Year 2013 Accounting Structure

FBMS Fund Code **13XA1125TR**

FBMS Cost Center **AAK4004401 (NIFC)**

Activity _____ **FBMS Functional Area**

Wildland Fire Preparedness

Wildland Fire Preparedness.....AF1000000.XXXX00
Preparedness.....AF1002020.XXXX00
Interagency Fire Share.....AF1003030.XXXX00
National Programs.....AF1004040.XXXX00
FireBert.....AF1005050.XXXX00
Self-Governance.....AF1002900.XXXX00
Wildland Fire Prevention.....AF1002T00.XXXX00
Interagency Hotshot Crews.....AF1002U00.XXXX00
Fire Ready Reserve.....AF1002V00.XXXX00

Emergency Suppression

Emergency Suppression.....AF2000000.XXXX00
Suppression.....AF2001010.XXXX00
Emergency Stabilization.....AF2202020.XXXX00
Severity.....AF2105050.XXXX00

Activity _____ **FBMS Functional Area**

Construction & Deferred Maintenance

Construction & Deferred Maintenance.....**AF3304000.XXXX00**

Self-Governance.....**AF3302G00.XXXX00**

Rural fire Assistance

Rural Fire Assistance.....**AF3502R00.XXXX00**

Burned Area Rehabilitation

Burned Area Rehabilitation.....**AF3202B00.XXXX00**

Hazardous Fuels Reduction Ops

Hazardous Fuels Reduction Operations.....**AF3102H00.XXXX00**

Reimbursable-Wildland Fire Management

Preparedness.....**AF6901000.XXXX00**

Emergency Operations.....**AF6902000.XXXX00**

Burned Area Emergency Rehabilitation.....**AF6903000.XXXX00**

Hazardous Fuels Reduction Operations.....**AF6904000.XXXX00**

Rural fire Assistance.....**AF6905000.XXXX00**

All Risk Assistance.....**AF6910000.XXXX00**

Proceeds of Sale of Surplus Equipment.....**AF6907000.XXXX00**

Appendix 13-2

Procedures for One-Time Funding Submission

One-time funding requests must be submitted using the following process:

Requests are submitted to the regional office for approval. The process verifies that the request meets the intent and fire policy of Interior Appropriation Act language. The regional office then submits prioritized funding requests to the BIA-NIFC Budget Office. WBS to be assigned by BIA-NIFC Budget or the Central Office.

Funding Submission Format

Project Description

Provide a narrative description of the proposed project and the justification for its implementation. If the proposal is for a Hazardous Fuels Reduction through prescribed fire, the BIA *Prescribed Fire Handbook* must be followed. Examples of appropriate projects would include capitalized equipment, minor renovations to facilities, fuel breaks, et cetera.

Project Objectives

Describe the project objectives in measurable terms. Include detailed objectives that can be measured. Objectives should be able to verify if key objectives have been met for the project.

Applicability to Fire Management Funding

Describe direct benefits to the fire management program.

Describe benefits to other bureau programs or Tribal activities, in addition to fire management's program. Include details of shared funding or contributions from other programs or activities.

Evaluation of Alternatives

List alternative ways to meet objectives, including projected costs, plus reasons the proposed plan was chosen over the alternatives.

Consent

If the proposed project will physically alter Indian owned resources, include evidence of consent. For example: tribal resolution or signed consent of owner, in case the land is individually owned.

Implementation

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

Budget

Include an itemized budget that reflects administrative, labor, equipment and material costs.

Accomplishment Report

Identify the individual responsible for preparing the post-project accomplishment report. Address the project objectives and the deadline date the report(s) will be prepared and submitted to the regional office.

Cover Sheet

Funding proposal will include a cover sheet with signed approval from the Regional Director.