



U.S. Fish & Wildlife Service

Fire Business Guide

Fiscal Year 2014



provided by the

**Branch of Fire Management
Headquarters Office
National Interagency Fire Center (NIFC)
Boise, Idaho**

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PURPOSE OF THIS GUIDE

We developed this guide to provide FWS standardized guidance for the Fire Management Program. It contains specific business rules, definitions, and standard operating procedures to ensure compliance with accounting and reporting requirements set forth by the FWS, Department of the Interior (DOI), and Congress.

For additional guidance, please consult your Region as noted below.

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OVERVIEW OF FWS FIRE BUDGET

Appropriations

Funding for FWS fire management activities comes from a single appropriation from Congress for the Department of the Interior (DOI) Wildland Fire Management (WFM). The DOI Office of Wildland Fire (OWF) works collaboratively through interagency groups to develop allocation processes. The OWF then transfers funding to each agency based on these allocation methodologies. Transfers are made to the Bureau of Indian Affairs, Bureau of Land Management, National Park Service, and U.S. Fish and Wildlife Service.

The DOI WFM account currently consists of three budget accounts:

- Preparedness (1000)
- Emergency Suppression (2000) (*see also Wildfire Suppression Reserve, below*)
 - Fire Severity (2100)
 - Emergency Stabilization (2200)
- Other Operations (3000)
 - Hazardous Fuel Reduction (3100)
 - Facilities Construction (3300)
 - Burned Area Rehabilitation (3200)
 - Joint Fire Sciences Project (3400)

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.

Allocation

Fire management funding allocated to agencies by the DOI consists of current fiscal year appropriations (as enacted by Congress) as well as carryover dollars (unexpended prior year funding). In accordance with the WFM appropriation language, any unexpended balance is carried over to the current fiscal year from the previous budget fiscal year within the DOI. However, it is the discretion of OWF and DOI Budget Office to hold and/or offset current year appropriations with carryover funding.

Fire management funding allocated each year by the DOI OWF to FWS is then allocated to FWS Regions by the FWS Fire Management Branch (FMB), based on processes either determined by the FWS National Fire Leadership Team (which includes the eight Regional Fire Management Coordinators) and/or as required by Departmental prioritization process.

For more information on budget allocation processes, see the NWRS Budget Allocation Handbook (BAH) at

<https://fishnet.fws.doi.net/regions/9/nwrs/budget/NWRS%20Budget%20Allocation%20Handbook%20BAH/Forms/AllItems.aspx>

Accounting Fund Codes

The Fire Management Branch (FMB) will communicate allocations by account and budget source year (fund) at the beginning of each fiscal year. You must reference the correct “fund” in all financial transactions, including the first two characters of the fund code representing the budget source year of the authority, i.e., “14X...,” as FBMS will not allow deficit spending. Therefore, if your Region did not receive an allocation for a particular account and fund, your transactions will reject. You will be notified to redistribute costs when the incorrect budget source year has been coded to.

The exception to the fund code guidance above is for “recoveries”. Recoveries become 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 to utilize these funds that are deobligated in the HFR and Preparedness accounts only. Any leftover balances at the end of the current fiscal year will then become official carryover and will be centrally managed by HQ and no longer available for regional use.

Recoveries made in the Emergency Stabilization and Burned Area Rehabilitation accounts are centrally monitored and managed by the Headquarters (Fire Management Branch) for reprioritization and/or redistribution.

FireCode and Project Codes

To use fire accounting codes specific to FWS wildfires, fire severity activities, or burned area rehabilitation activities, you must include a unique fire (project) code, which is generated in the interagency FireCode System.

To use fire accounting codes for FWS prescribed fires and other fuels management activities, you must include a unique project code generated by the Fire Management Information System (FMIS).

All HFR Project codes will be deactivated in FBMS at the end of each FY. Each project, even in continuing into the following FY, will need a new project code

Project codes that will continue into next fiscal year such as BASE, OUTR, SMES, PROJ

*For more detailed guidance, refer to the **Fire Code Training for FWS** at the end of this guide and to the *Interagency Incident Business Management Handbook* at:*

<http://www.nwcg.gov/pms/pubs/large.html>

User-Pay Cost Share

The FWS uses a process 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 shares in paying 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.

Each fiscal year, at the beginning of the allocation process, all Regions and the Washington Office 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).

ACCOUNTING FOR FIRE COSTS

There are separate accounting fund codes, called Work Breakdown Structures (WBSs), for fire management depending upon whether actions are being taken to prepare to respond to wildland fire (Preparedness), actually respond to wildfire or other types of emergencies (Emergency Suppression), repair damage after a fire (Emergency Stabilization and Burned Area Rehabilitation), manage flammable vegetation to reduce risk of wildfire (Fuels Management), or perform DOI funded deferred maintenance on fire-related facilities (Facilities). Brief definitions and the process for using each WBS are listed below. *For more information on acceptable and prohibited uses of each fund, refer to the NWRS Budget Allocation Handbook at:* <https://fishnet.fws.doi.net/regions/9/nwrs/budget/NWRS%20Budget%20Allocation%20Handbook%20BAH/Forms/AllItems.aspx>

Reconciliation and Tracking of Fire Accounts

You are 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 (account(s), such as: the appropriation purpose; timekeeping, procurement, and; personal property management.

The Fire Management Branch and the 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. The Branch may conduct formal fiscal reviews of field stations and Regional Offices.

Preparedness

WBS FF.F1000##ZZZZZ

The Preparedness fund pays for all the actions needed to be ready and available to respond to wildland fire ignitions and approved non-fire (known as All Hazard) incidents. Use this fund to pay for regular, general fire staffing, training, and equipment that is not specific to a particular wildfire or other approved all hazard incident.

Fire T-shirts (clothing)

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.)

Firefighter Boots

Please see current guidance for annual \$100.00 boot stipend (for each employee and AD meeting IQCS eligibility for arduous and moderate ratings) at

<https://fishnet.fws.doi.net/regions/9/nwrfs/fire/ops/misc/SitePages/Home.aspx?FolderCTID=0x012000526C353590E1084A8ABE09F0D276130A&InitialTabId=Ribbon%2ERead&VisibilityContext=WSSTabPersistence&View=%7b972492cb-479a-4f11-9c59-08fd08c7aa1e%7d&RootFolder=%2Fregions%2F9%2Fnwrfs%2Ffire%2Fops%2Fmisc%2FShareD%20Documents%2FFWS%20Boot%20Stipend&SortField=Modified&SortDir=Desc>

Wildland Firefighter Medical Exams

Please see current FWS guidance for funding medical exams at

<https://fishnet.fws.doi.net/regions/9/nwrfs/fire/ops/medstds/SitePages/Home.aspx?RootFolder=%2Fregions%2F9%2Fnwrfs%2Ffire%2Fops%2Fmedstds%2FShared%20Documents%2FFWS%20SpecificDOI%20MSP%20Guidance&FolderCTID=0x01200083EE8302B318F1488434B8951A9C94F8&View=%7bFF6F5648-01F1-44BF-ABFE-B47B7FFE246C%7d>

Preparedness User-Pay Cost-Share (WBS FF.F1001C)

Your Regional Office will provide guidance on any use of this fund code.

Emergency Suppression WBS FF.F20000##ZZZZ

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.

In addition, with special authorization from your Region and, depending on circumstances, the FMB, sub-activities of this fund may pay for additional preparedness due to extraordinary fire conditions in your local area related to weather, public activities, or arson (see Fire Severity, below); and for costs to assess and repair damage directly caused by suppression operations (see Emergency Stabilization, below) for up to a year after a wildfire is contained. To use these

special funds, you must include in the WBS (in place of ZZZZZ) a unique project code for each wildfire, emergency stabilization project, or severity authorization. These codes can be obtained through your local Fire Management Officer (FMO), RFMC, or FMB from the interagency FireCode System.

Use of Administratively Determined (AD) Employees

http://www.nifc.gov/programs/programs_PaymentCenter.html

The use of AD employees must comply with the Interagency Incident Business Management Handbook (IIBMH) at <http://www.nwcg.gov/pms/pubs/large.html> and the AD Pay Plan at <http://sharepoint.fws.net/Programs/nifc/incidentBusiness/Shared%20Documents/Forms/AllItems.aspx>. AD employees must be hired by the benefiting agency. ADs may be hired by Approving/Hiring Officials within the Service. An Approving/Hiring Official is an individual that has been pre-identified by the Region and is responsible for ensuring that processes are followed and completed accurately according to established agency policy. AD pay may not be charged to FWS Federal assist accounts. There is no restriction of hours for wildfire suppression activities.

Repair of Damages Resulting From Wildfire

Assessment of wildfire damage and actions are paid from the Emergency Suppression account. Repairs may be approved for damages directly resulting from wildfire management actions. Repairs may not improve the condition of the site beyond the condition that existed prior to the wildfire. Assessments and actions should be completed as soon as possible after a wildfire has been contained. Wildfire damage assessment is appropriate for up to one year from the containment date. The local line officer is responsible for documentation and completion of wildfire damage assessment and repair.

Appropriate Uses:

- Mapping of wildfire perimeter
- Initial assessment to determine if emergency stabilization and burned area rehabilitation assessments are necessary.
- Monitoring for up to 1 year following containment to assess fire effects. Monitoring for post wildfire effects must be included in an approved Fire Management Plan or an existing monitoring plan. Monitoring is allowed only for species, habitats and cultural resources that were inventoried prior to the wildfire. Monitoring intensity should be commensurate with the level of concern or controversy associated with the activity.

Prohibited Uses:

- Inventories of species, habitats and cultural resources.

Plans for documentation and monitoring will be subject to the following approvals:

- \$100,000 or less require Regional Director Approval
- Greater than \$100,000 requires approval of the Chief, Fire Management Branch

Fire Severity
WBS FF.F21000##ZZZZZ

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.

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, 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 [Format](#). Severity funding templates, job aids and checklists are located on the Severity page of the Service's Fire Management SharePoint site: <https://fishnet.fws.doi.net/regions/9/nwrs/fire/ops/severity/default.aspx>

Fire Severity Approvals and Authorizations

The Fire Management Branch will review all requests and notify the RFMC of its decision within 2 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.

Fire Severity Cost Overruns

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

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>)

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 4 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 Cost Accounting

Fire Severity work breakdown structures (WBS's) are initiated, using the FireCode, by the Branch of Fire Management in the Fire Management Information System (FMIS) and provided to the Regional Fire Management Coordinator (RFMC) with the severity request approval.

Fire Severity Funding Levels	Fire Severity Authorization	Additional Resources (as specified in preparedness plans)
Regional Level Short-Term Events (severity conditions and expected SC4 or 5 for less than one week)	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	Approved by Regional Office Complete short term severity expense reports
National Level Long-Term Events (severity conditions and predicted SC 4 or 5 for more than one week)	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.	Approved by Branch of Fire Management Complete long term severity expense reports

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.

Emergency Stabilization
WBS FF.F22000##ZZZZZ

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.F20000##B6380	Wildfire
Cost Center of Host Unit	FF.F22000##B6380	Emergency Stabilization

= Region

Emergency stabilization funding cannot be used to continue seeding, plantings, and invasive plant treatments beyond one year. 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.

For more specific guidance, see *FWS Fire Management Handbook Chapter 11* at

<http://www.fws.gov/fire/handbook/2013%20Chapter%2011%20FMH%20Incident%20Management.pdf>);

Departmental Manual 620 DM 3 at

<https://portal.doi.net/blm/portal/BAER/Shared%20Documents/Forms/AllItems.aspx?RootFolder=%2Fblm%2Fportal%2FBAER%2FShared%20Documents%2FPolicy%2FPolicy%2DReference>

; and *Interagency Burned Area Emergency Response Guidebook* at

http://www.fws.gov/fire/ifcc/Esr/Policy/es_handbook_2-7-06.pdf).

Other Operations

Hazardous Fuels Reduction

WBS FF.F31000##WZZZZ or NZZZZ

The Hazardous Fuels Reduction (HFR) program for FY2014 mitigates the risk of wildfire to communities and their values. The HFR program emphasizes coordination, cooperation, and collaboration among Federal agencies, State, local, and tribal governments, and other stakeholders. The HFR program removes or modifies 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 (CWPP) 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 Department of Interior (DOI) has continued with strict oversight so that managers may only use Hazardous Fuels Reduction (HFR) project allocations to implement approved HFR projects.

Please reference Service Memorandum dated August 13, 2013 titled “Development of Preliminary Program of Work FY2014” for specific direction for HFR projects. Memorandum can be found on FWS SharePoint²

It is permissible for Service HFR 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.

Accountability and HFR Funding

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>

It is important that Regions allocate and track HFR funding by WUI and Non-WUI. Planned costs associated with projects include funding for those labor and operations costs directly related to specific projects. HFR personnel are generally spending their HFR “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).

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”.
 - a. Project specific work includes the planning and non-implementation 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 not project specific.
 - a. Programmatic activities are those activities that are not specific to a 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 HFR 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 inappropriate³.
2. Equipment purchasing should be limited to 10% of the HFR allocation. Exceptions may be granted with Regional approval; any equipment requests over the Regional 10% limit will need Headquarters (Fire Branch) concurrence.
3. HFR funding can be used to pay FOR used by WCF equipment for actual use in 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 HFR projects.

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

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.
5. Work on 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.
6. HFR project funding cannot be spent on Long-term (5 yrs+) fire effects monitoring or research.
7. Regular (base 8) hours for preparedness or any non-fire funded employee cannot be charged against the HFR account. These positions are already funded out of other accounts and cross charging for base 8 hours would constitute unauthorized augmentation of funds in their regular accounts.
8. HFR project funding cannot be spent on projects that do not mitigate wildfire risk to communities and their values.
9. All other uses of the HFR funding are considered prohibited unless specific approval is received from the Regional/Headquarters (Fire Branch).

HFR Project Codes (FMIS projects)

All HFR projects must have a project code generated from the Fire Management Information System (FMIS). All HFR projects need an accounting fund code to be used in FBMS. FMIS automatically “opens” the account to generate a WBS that can be used by FBMS. The project code is then used to charge time, supplies, and track costs of expenditures.

FMIS HFR project codes are not "rolled-over" from one fiscal year to the next and are deactivated at fiscal year-end (September 30). Generate a new HFR project code for ongoing work in a project, even if the work is a continuation from a previous fiscal year.

New Fiscal Year (money) = new FMIS project code

HFR 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 (hazardous 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. Do not use the project code NGOX for assistance with The Nature Conservancy (TNC).

When assisting other Federal agencies or TNC . Please utilize the following project codes per agency:

- AARX for BIA Rx Assist
- PARX for NPS Rx Assist
- DARX for BLM Rx Assist
- FARX for FS Rx Assist
- TNCX for TNC Rx Assist

- 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 a 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

Use of Administratively Determined (AD) Employees

The use of AD employees must comply with the Interagency Incident Business Management Handbook (IIBMH) at <http://www.nwccg.gov/pms/pubs/large.html> and the AD Pay Plan at http://www.nifc.gov/programs/programs_PaymentCenter.html

AD employees shall be hired by the benefiting agency and may be hired by Approving/Hiring Officials within the Service. An Approving/Hiring Official is an individual that has been pre-identified by the Region and is responsible for ensuring that processes are followed and completed accurately according to established agency policy.

For DOI prescribed fire project, AD term of hire is restricted to no greater than 300 (total) hours per person per calendar year, regardless of agency. The term of hire is restricted to no greater than the period beginning 24 hours prior to planned ignition and extending through 24 hours after the perimeter is secured.

AD's may **not** be used for mechanical or chemical treatments.

Prescribed Fire and Meals

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. Also, such employees must be directed by their supervisor to remain at the site after their normal work hour's schedule. Therefore, expenditure of government funds for meals for firefighters during prescribed fire operations are not considered emergency conditions or involving imminent danger to human life or federal property.

- If a prescribed fire is declared a wildfire, guidance can be found in the Interagency Incident Business Management Handbook (IIBMH).
- Travel guidance can be found in the Federal Travel Regulations.
- Work/Rest Guidelines for all HFR projects, as found in other DOI guidance, applies.

Burned Area Rehabilitation
WBS FF.F32000##ZZZZZ

Burned Area Rehabilitation (BAR) are post-fire efforts (up to 3 years) 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 burned area rehabilitation 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 burned area rehabilitation functional area.

Funding for burned area rehabilitation 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 chain of events:

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.

See also the *FWS Fire Management Handbook Chapter 11*

(<http://www.fws.gov/fire/handbook/2013%20Chapter%2011%20FMH%20Incident%20Management.pdf>),

Departmental Manual 620 DM 3

<https://portal.doi.net/blm/portal/BAER/Shared%20Documents/Forms/AllItems.aspx?RootFolder=%2Fblm%2Fportal%2FBAER%2FShared%20Documents%2FPolicy%2FPolicy%2DReference>
and

Interagency Burned Area Rehabilitation Guidebook

http://www.fws.gov/fire/ifcc/Esr/Policy/BAR_Guidebook11-06.pdf.

Facility Construction and Maintenance

WBS FF.F33000##ZZZZZ

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)
- Project Scoring Sheet (Current Year)
- DOI Fire Facilities 5-year plan
- DOI Memorandum- Frees the Footprint

Reimbursable Accounts

Reimbursable Fire

WBS FR.F69000##ZZZZZ

The Economy Act (USC 31 § 1535) authorizes 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 5/14/2012, 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 FWS Branch of Fire Management, Budget and Planning, 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.

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.

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 Greenbook). The Office of the Secretary is the "parent" 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:

- 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: F69000, and F69100.

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

- Regions must forward agreements and 3-2058 to Budget and Planning Coordinator, FWS, National Interagency Fire Center and the Division of Financial Management 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 3-2058 will be forwarded to Cost Accounting Section (CAS) for processing along with approval email from FMB Budget 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.

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.

Amendment Rates Exhibit

Series: Finance
Part 264: Cost Recovery and Reimbursable Agreements
Chapter 1, Exhibit 4: Indirect Cost Recovery Rate Structure
Amendment Number: 1
Purpose: This amendment will revise the Cost Recovery Rate Structure dated 5/14/2012, to include two new rate types.

Action:

Under 264 FW 1, Exhibit 4, add two new rate types to the Indirect Cost Recovery Rate Structure as follows:

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.	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%

Fire Reimbursable All Hazard
WBS FR.F69100##ZZZZZ

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 3-2366 (Inter/Intra-Agency Agreement) form may be used if mutually agreeable, see

Collections

Fire Trespass/State Cooperative Agreements (Suppression Assistance)
WBS FF.F46000##ZZZZZ

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) that can be found at <http://www.doi.gov/archive/nbc/formsmgt/forms/di1040-F.pdf> indicating the incident cost center WBS with the FireCode being part of the WBS 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 plaintiff. Plaintiff will be directed to send funds directly to Cost Accounting Section for deposit. See Appendix H for DI-1040.

Partial Fund for Collections will always be XXX.

NOTE: 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.

For State Assistance: 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. *See below for additional guidance.*

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

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.

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.

NOTE: It is "critical" that fire trespass collections and resultant spending transactions cite the original FireCode or these funds will lose their identity.

State Cooperative Agreements (Suppression Assistance)

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.

- 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 <http://www.doi.gov/archive/nbc/formsmgt/forms/di1040-F.pdf> 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.” See Appendix H for DI-1040.

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 FFF4600009FIRE0

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

INCIDENT BUSINESS

The Interagency Incident Business Management Handbook (IIBMH) outlines the policies and procedures to be followed for incident business management by all participating agencies of the NWGC. Agencies follow the direction set forth in this handbook except where specific agency policies, rules, or regulations direct otherwise. The guidance found in the IIBMH applies to wildland fire incidents, as well as all hazard events.

Managing an incident can be overwhelming to a host unit. Agency administrators may request an Incident Management Team (IMT) to manage the incident if they determine the incident is beyond the capabilities of the local unit. Below are some additional resources available to assist with specific aspects of incident business management.

FWS Incidents

For FWS Incident Business related topics, see:

<https://fishnet.fws.doi.net/regions/9/nwrs/fire/IB/Shared%20Documents/Forms/AllItems.aspx>

For detailed information on Incident Business reference the Interagency Incident Business Management Handbook (IIBMH), NFED 2160. <http://www.nwgc.gov/pms/pubs/large.html>

Use of Administratively Determined (AD) Employees

The use of AD employees must comply with the Interagency Incident Business Management Handbook (IIBMH) at <http://www.nwgc.gov/pms/pubs/large.html> and the AD Pay Plan at <http://sharepoint.fws.net/Programs/nifc/incidentBusiness/Shared%20Documents/Forms/AllItems.aspx>

AD employees shall be hired by the benefiting agency and may be hired by Approving/Hiring Officials within the Service. An Approving/Hiring Official is an individual that has been pre-identified by the Region and is responsible for ensuring that processes are followed and completed accurately according to established agency policy.

For DOI prescribed fire project, AD term of hire is restricted to no greater than 300 (total) hours per person per calendar year, regardless of agency. The term of hire is restricted to no greater than the period beginning 24 hours prior to planned ignition and extending through 24 hours after the perimeter is secured.

AD's may **not** be used for mechanical or chemical treatments.

AD pay may not be charged to FWS Federal assist accounts. There is no restriction of hours for wildfire suppression activities.

Incident Business Advisor

An Incident Business Advisor (IBA) serves as a liaison and advisor to the Agency Administrator, Incident Commander and Area Commander, if assigned. The IBA facilitates resolution of business management issues and provides oversight and advice regarding cost management issues. The IBA also facilitates coordination between different support units including Incident Management Teams, Buying Teams, Expanded Dispatch, etc. An IBA is ordered by the incident agency through normal dispatch procedures.

Per Interagency Standards for Fire and Fire Aviation Operations (red book) Chapter 11: An Incident Business Advisor (IBA) must be assigned to any fire with suppression costs of more than \$5 million. The complexity of the incident and the potential costs should be considered when assigning either an IBA1 or IBA2. If a qualified IBA is not available, the approving official will appoint a financial advisor to monitor expenditures.

Buying Teams

Buying Teams can be utilized to support an on-going incident with acquisition needs including supplies & materials, emergency equipment rental agreements, land use agreements, and other incident procurement or contracting needs. Often times they are able to support multiple incidents during an assignment. A Buying Team is ordered by the incident agency through normal dispatch procedures.

Administrative Payment Teams

Administrative Payment Teams (APTs) can be used to expedite incident payments. They should be used for long-duration incidents when the agency does not have the resources or mechanism to timely process payments. APTs are authorized to make payment for supplies, materials, services and equipment rentals. Order them for the incident through normal dispatch procedures.

Backfill of Positions

Backfilling of employees is not allowed using suppression funds.

Large Fire Cost Reviews

Refer to the Interagency Standards for Fire and Fire Aviation Operations Chapter 11
<http://www.nifc.gov/PUBLICATIONS/redbook/2013/Chapter11.pdf>

Year-End Payroll Accruals/ Project Code Closeout

FY 2012 EXAMPLE - THEORY APPLIES TO ANY FISCAL YEAR

Per DFM Production schedule, PP 2012-19 will be posted on September 15, 2012. This will be the last actual pay period posted for FY 2012.

PP 2012-19 will be accrued September 15, 2012 at 150% to finish out the fiscal year payroll. This means whatever WBS and hours were posted PP 2012-19 will be accrued at this level.

Here's an example of how you can plan if you have folks out on a fire assignment when the business center processes the accruals/reversals for yearend:

Name	Pay Period	Hours	Account Charged
Tom Jones	2012-19	40	FF.F3100008NBASE
	2012-19	40	FF.F2000008BZ6G0

THIS WILL BE POSTED ON 9/14/2012.

Tom Jones	2012-19	40	FF.F3100008NBASE
	2012-19	40	FF.F2000008BZ6G0

THIS IS WHAT WILL BE ACCRUED FOR YEAREND.

Tom Jones	2012-19	80	FF.F3100008NBASE
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THIS IS WHAT REALLY GOT CHARGED FOR PP 0820.

What does this mean to your finances? It means that the ACCRUAL for PP 2012-19 will be reversed in October (FY 2013) and the actual payroll expenditures will be reflected in FY totals referencing the actual budget source year.

If you know what was charged in PP 2012-19 you will be able to determine your accruals for PP 2012-20; spend accordingly.

Other Year-End Considerations for Fire

Closing out of fire projects (reconciling fire occurrence system with the financial system). The Finance Center normally asks each region (through their FBMS Coordinator) to tell them which project codes we want them to rollover. Our rule has been that as of September 30th all FMIS projects are done and we ask the finance center to NOT rollover any of those projects. Why? Because those funds are returned back to the Headquarters Office for reallocation. Easy explanation is "new money" = "new project" even though we all know that some may be carryover, however, it is a new Program of Work (POW) for that year. It keeps our books cleaner and easier to track funding with accomplishments.

FireCode Project Codes

Deactivate ALL FireCode project codes at the end of each fiscal year including those for suppression. If there is a need to reactivate a FireCode for a specific wildfire that continued into the next fiscal year, regions will be responsible for initiating their re-activation request.

Miscellaneous Project Codes

Project codes that will continue into next fiscal year such as BASE, OUTF, etc., along with others such as credit card defaults (PROJ for fuel funded personnel) should be indicated as "active" and carried into new fiscal year.

Project Code Definitions and Uses (Preparedness & HFR)

Project Code	Definition	Preparedness	HFR Non-WUI	HFR WUI	Charged To Cost Center:
XXXX FMIS Assigned Code	<p>Fuels projects</p> <ul style="list-style-type: none"> • Planning and Implementation costs of approved HFR Non-WUI and WUI projects including: <ol style="list-style-type: none"> 1. Base 8 of employees hired to support the project 2. Premium (OT) pay of all employees while supporting the project 3. Specific project related travel 4. Project supplies and non-capitalized equipment 5. Project related aircraft costs 6. Project related contract (service or equipment) expenses 7. AD salary restricted to no greater than 300 hours per person per calendar year, regardless of agency, for DOI prescribed fire projects; AD's may NOT be used for mechanical or chemical treatments 8. AD Training as it relates to 		X	X	Local Unit Cost Center

	<p>prescribed fire operations.</p> <p>9. Smoke management costs</p> <ul style="list-style-type: none"> Treatment of non-service lands if treatment relates to the Wyden Amendment, and is accomplished under a written agreement with the landowner, and entered into NFPORS 				
*BASE	<p>Base 8 for all hazardous fuel reduction</p> <ul style="list-style-type: none"> Activities other than project planning, implementation or monitoring... Support costs for program infrastructure... <p>*see page 26 for detailed guidance</p>	X	X	X	National, Regional or Local Unit Cost Center
PROJ	Hazardous fuel reduction project expenditures which cannot be easily attributed to an individual project.		X	X	National, Regional or Local Unit Cost Center
MSXM	<p>Medical Examinations</p> <p>Regions or local units are required to use project code MSXM0 as part of their work breakdown structure</p>	X	X	X	Regional or Local Unit Cost Center
FFBT	Boot stipend payments for Permanent Full Time Employees (PFT), Term, Career Seasonal, Pathways, and Temporary Employees	X	X	X	Local Unit Cost Center
ADBT	Boot stipend payments Administratively Determined (AD) Employees	X	X	X	Local Unit Cost Center

	<p>INTERAGENCY ASSISTS</p>		X	X	Regional or Local Unit Cost Center
AARX	BIA Rx Assist				
PARX	NPS Rx Assist				
DARX	BLM Rx Assist				
FARX	FS Rx Assist				
	<p>Appropriate Uses</p> <ul style="list-style-type: none"> Direct assistance to hazardous fuel projects for one of the agencies 				

	<p>above.</p> <ol style="list-style-type: none"> 1. Every effort should be made to limit to closest resource support only; may not be used for long distance details 2. Premium pay for all FWS staff 3. Base 8 pay for seasonal staff <p>Prohibited Uses</p> <ul style="list-style-type: none"> • All other uses including any AD pay 				
NGOX	Non-governmental organization RX Assist		X	X	Regional or Local Unit Cost Center
_ _RX	Any State RX Assist (_ _ is the two letter abbrev of the state you're assisting)		X	X	Regional or Local Unit Cost Center

FireCode System 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. The system has been developed to work in each bureau's financial system to produce reports promptly when requested.

The following procedures are to be used when assigning an account number for a wildland fire incident (suppression or fire use), an approved severity request, or emergency stabilization when establishing an account number into the Financial and Business Management System (FBMS).

Current guidance found in the FWS Fire Management Handbook for step-up or severity request authorizations and assists will continue to be followed.

Suppression Efforts/Incidents

IMPORTANT NOTE: All incidents in which we are required to track in FMIS (e.g. false alarms, typically charged to the suppression account FF.F2000) will require a FireCode generated project code. FMIS will require you to insert your FireCode for all these incidents. (Exhibit 1)

Exhibit 1

The screenshot shows the FMIS system interface with the following fields and values:

Field	Value
Incident Name*	FireCode Example
Fire Code*	[Yellow box with red arrow]
Status	Incomplete
Did this occur in the WUI?	<input type="radio"/> Yes <input checked="" type="radio"/> No
Open an Accounting Code:	<input type="radio"/> Yes <input checked="" type="radio"/> No
FBMS Cost Center:	
Incident Kind:	Wildfire
Incident Category:	Wildfire
Sub Incident Category:	Fires Suppressed on FWS Lands by FWS
County:	
Congressional District:	
Station Name:	BOSQUE DEL APACHE NWR
Org Code*	22520
Fire Unit Identifier:	NMBDR
Unique Fire Identifier:	2013NMBDR
Region:	2

Project Work

All other fuels project codes will continue to be generated by FMIS (e.g. Rx WUI and non-WUI).

FireCode Access and Use

Prior to use of the system, individuals will request access to FireCode on-line. A consideration for access to FireCode should be those individuals who would normally access a project/account code for an incident (i.e. those individuals who have access to FMIS). The requests will be approved by a designated agency administrator. Contact your local 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 (e.g. Fire Program Tech, FMO, AFMO, etc...) will log into the FireCode System and enter the required information.
3. A four character alpha-numeric code will be system generated.

Exhibit 2

The screenshot displays the 'Create FireCode' web interface. The main form area includes the following fields and options:

- Time Now:** 9/29/2003 13:45
- * Discover Date:** September 29, 2003
- * Discover Time:** 13:44 MT
- Incident Name:** BIG BURN
- * Host Unit Id:** NM - BDR
- Host Unit Name:** Bosque del Apache NWR - Fish & Wildlife Service
- * Latitude:** 33 : 45 : []
- * Longitude:** 106 : 53 : []
- Incident Order #:** NM - BDR - []
- Complex:** Yes No
- Other:** MULTI - JURISDICTIONAL REIMBURSABLE / BILLABLE

The right sidebar contains the following information:

- Additional Tasks:** [View Reports](#), [User Administration](#)
- My Information:**
 - Name:** KATHY WINSHIP
 - Agency:** Fish & Wildlife Service
 - Geographic Area:** Southwest
 - Unit:** Region 2 Regional Office
 - Role:** NATIONAL ADMINISTRATOR
 - Time Zone:** MT
 - [Edit My Information](#) | [Change Password](#)

A large yellow watermark reading 'WINNING FIRECODE TRAINING' is overlaid on the bottom right portion of the interface.

Exhibit 3

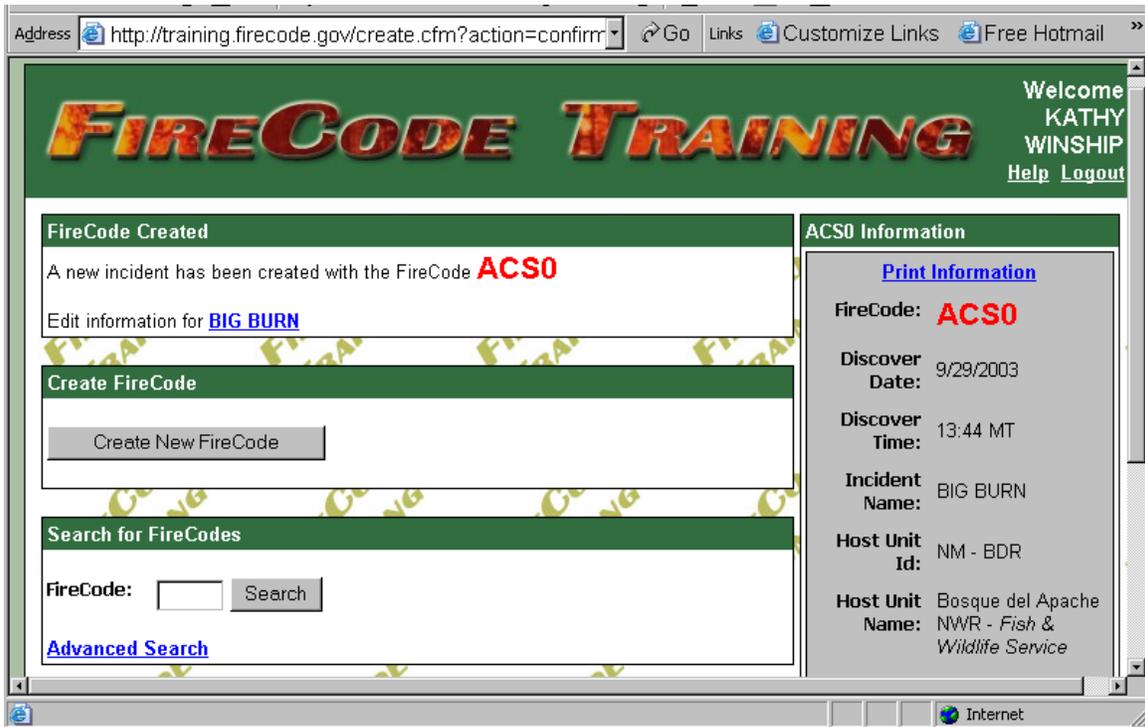
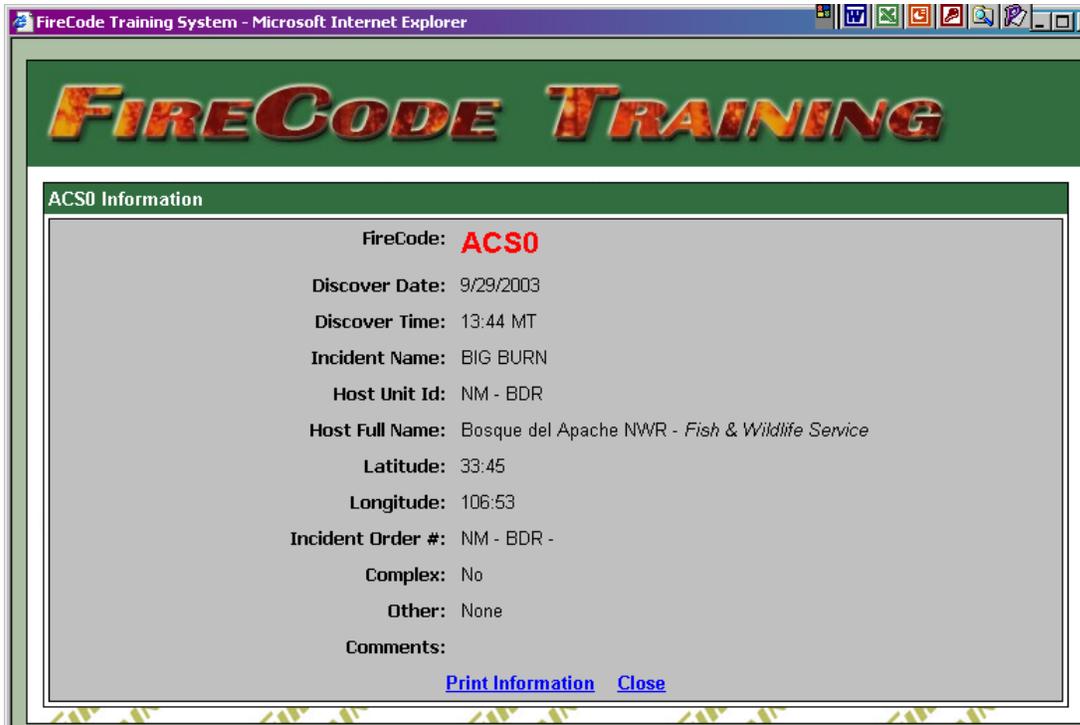


Exhibit 4



4. The four character code must be manually input into the FMIS (Exhibit 1)

- The FMIS will prompt you to open this code with the National Finance Center. Answer Yes. (Exhibit 5)

Exhibit 5

The screenshot shows the 'Identifying Info' tab of the FMIS interface. At the top, there are navigation tabs: 'Identifying Info', 'Point Of Origin', 'Incident Progression', 'Acres', 'Regime', 'Final', 'Attachments', and 'Errors'. Below the tabs, a message states: 'There Are Missing Required Fields [Show Errors](#)'. Underneath, it says 'Required fields are marked with ★'. The form contains the following fields:

- Incident Name:★**: Text input field containing 'FireCode Example'.
- Fire Code:★**: Text input field.
- Status:**: Text input field containing 'Incomplete'.
- Did this occur in the WUI?**: Radio buttons for 'Yes' and 'No', with 'No' selected.
- Open an Accounting Code:**: Radio buttons for 'Yes' and 'No', with 'No' selected. This field is highlighted with a red box and a red arrow points to it.
- FBMS Cost Center:**: Text input field.
- Incident Kind:**: Text input field containing 'Wildfire'.
- Incident Category:**: Dropdown menu containing 'Wildfire'.
- Sub Incident Category:**: Dropdown menu containing 'Fires Suppressed on FWS Lands by FWS'.
- County:**: Text input field.

- Use the cost center/org code of the unit on which the wildfire occurred, not the administrative complex of the fire.

Exhibit 6

The screenshot shows a Windows Internet Explorer window titled 'Accounting Code Options'. The window contains two sections, each titled 'Accounting Code Options'. The first section has two questions:

- Do you want to request an accounting code from the finance center with current Org?
- OR
- Do you want to request an accounting code from the finance center using another Org?

The second section is titled 'Accounting Code Options' and contains a list of letters from A to Z and a dropdown menu labeled 'Select An Organization'.

All information regarding the fire should be updated/maintained as normal within FMIS.

- FWS personnel will provide the FireCode to the local zone dispatcher.

If your refuge/station normally receives codes from an Interagency dispatch center – this will not change. The dispatch center will provide the FireCode to you based on the host unit ID provided.

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. FMIS will auto generate a message to open an accounting code in FBMS by next business day.

FWS Assisting another Federal Agency

1. The host agency will provide the FireCode to all interagency resources. This code will also be part of the resource order initiated through ROSS.
2. The code will be generated and sent to FBMS through FMIS at the local station level.

FWS Assisting a State Agency

1. If FWS resources are responding to a State agency fire, a FireCode will be established for each fire ONLY if a FireCode has not already been created/generated by another Federal agency.
2. If a FireCode has been established by another Federal agency that is the code that will be used by all Feds for support.
3. If a resource order has been created, the FireCode should be identified in the “financial code” block of the resource order form.
4. If FWS is the first, or only, Federal agency responding, then the FireCode will be generated by that local FWS office using the State agency’s Host Unit ID.

FWS Severity Requests

1. Project codes for use with FWS Fire Severity Funding Requests are generated by the National Office, Branch of Fire Management.

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:

Assisting

the National Park Service	XXXXXX-FF.F21000- FireCode provided by host agency
“ “ Bureau of Indian Affairs	XXXXXX-FF.F21000- FireCode provided by host agency
“ “ Bureau of Land Mgmt.	XXXXXX-FF.F21000- FireCode provided by host agency
“ “ Forest Service	XXXXXX-FF.F21000- D0YY
“ “ State Agency	XXXXXX-FF.F21000- FireCode provided by first Federal responder

Assists to other Federal Agencies on Rx Fuels Projects

When fire-funded employees assist another agency on prescribed burns the following charge codes should be used, using the employee's home org code:

Assisting the National Park Service	XXXXXX-FF.F31000-W/NPARX
“ “ Bureau of Indian Affairs	XXXXXX-FF.F31000-W/NAARX
“ “ Bureau of Land Mgmt	XXXXXX-FF.F31000-W/NDARX
“ “ Forest Service	XXXXXX-FF.F31000-W/NFARX
“ “ State Agency	XXXXXX-FF.F31000- W/N*_RX

*Will be the two letter identifier of the state you are assisting (e.g. Arizona-AZ, Georgia-GA, Colorado-CO, etc) ***W/N - Indicates Non-WUI or WUI

Forms

[Inter/Intra-Agency Agreement \(IAA\) Form](#)

Fill-able form may be found at <http://www.fws.gov/forms/3-2366.pdf>

[Bill For Collection/Regional Collections](#) fill-able form may be found at <http://www.fws.gov/forms/di1040.pdf> (example next page).

DI-1040
 Revised
 (Aug. 1973)

BILL FOR COLLECTION

Bill No. _____

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

Mall 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.

Fire Account Salary Guide - FY 2014

Employee's Base Salary Funding Source: FF.F10000##ZZZZ0 (Preparedness)						
	Cost Center	Charge Code to Use:		Region	Project #	
		WBS	Subactivity			
Base 8 / Travel	Your station	FF.F10000##BASE0	F10000	##		BASE0
Training - salary/travel	Your station	FF.F10000##BASE0	F10000	##		BASE0
Wildfire Suppression:						
Base 8	Your station	FF.F100000ZZZZ0	F10000	00		ZZZZ = FireCode followed by a 0
Overtime (Premium Pay) & Travel	Your station	FF.F200000ZZZZ0	F20000	00		ZZZZ = FireCode followed by a 0
FWS Short and Long Term Severity:						
Base 8	Your station	FF.F100000XXXX0	F10000	00		ZZZZ = FireCode followed by a 0
Overtime (Premium Pay) & Travel	Host Station	FF.F210000XXXX0	F21000	00		ZZZZ = FireCode followed by a 0
FWS Project Implementation						
Non-WUI Base 8	Your station	FF.F10000##NZZZ	F10000	##		N followed by ZZZZ=FMS project code
Non-WUI Overtime (Premium Pay) & Travel	Host station	FF.F31000##NZZZ	F31000	##		N followed by ZZZZ=FMS project code
WUI - Base 8 (WUI)	Your station	FF.F10000##WZZZ	F10000	##		W followed by ZZZZ=FMS project code
WUI - Overtime (Premium Pay) & Travel	Host station	FF.F31000##WZZZ	F31000	##		W followed by ZZZZ=FMS project code
*Interagency Prescribed Fire Assistance						
Base 8	Your station	FF.F10000##ZZZZ0	F10000	##		ZZZZ0 See Section A
Overtime (Premium Pay) & Travel	Your Station or RO	FF.F31000##ZZZZ0	F31000	##		ZZZZ0 See Section A
Employee's Base Salary Funding Source: FF.F31000NZZZ/FF.F31000WZZZ (HFR)						
	Cost Center	Charge Code to Use:		Region	Project #	
		WBS	Subactivity			
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	Your station	FF.F31000##NZZZ	F31000	##		NBASE (BASE is used if you are unable to code to a project.
WUI: Base 8/Travel not associated with any project work	Your station	FF.F31000##WZZZ	F31000	##		WBASE (BASE is used if you are unable to code to a project.
Wildfire Suppression:						
Base 8	Your station	FF.F200000ZZZZ0	F20000	00		ZZZZ = FireCode followed by a 0
Overtime (Premium Pay) & Travel	Your station	FF.F200000ZZZZ0	F20000	00		ZZZZ = FireCode followed by a 0
FWS Short and Long Term Severity:						
Base 8	Host Station	FF.F210000ZZZZ0	F21000	00		ZZZZ = FireCode followed by a 0
Overtime (Premium Pay) & Travel	Host Station	FF.F210000ZZZZ0	F21000	00		ZZZZ = FireCode followed by a 0
FWS Project Implementation						
Non-WUI: Base 8	Your station	FF.F31000##NZZZ	F31000	##		N followed by FMS project code
Non-WUI: Overtime (Premium Pay) & Travel	Host station	FF.F31000##NZZZ	F31000	##		N followed by FMS project code
WUI: Base 8	Your station	FF.F31000##WZZZ	F31000	##		W followed by FMS project code
WUI: Overtime (Premium Pay) & Travel	Host station	FF.F31000##WZZZ	F31000	##		W followed by FMS project code
*Interagency Prescribed Fire Assistance:						
Base 8 - for project funded personnel (seasonals & career seasonals outside their planned budget days)	Your Station or RO	FF.F31000##ZZZZ0	F31000	##		ZZZ0 See Section A
Overtime (Premium Pay) & Travel	Your Station or RO	FF.F31000##ZZZZ0	F31000	##		ZZZ0 See Section A
Employee's Base Salary Funding Source: Any non-Fire funding source						
	Cost Center	Charge Code to Use:		Region	Project #	
		WBS	Subactivity			
Wildfire Suppression:						
Base 8	Your station	FF.F200000ZZZZ0	F20000	00		ZZZZ = FireCode followed by a 0
Overtime (Premium Pay) & Travel	Your station	FF.F200000ZZZZ0	F20000	00		ZZZZ = FireCode followed by a 0
FWS Short and Long Term Severity:						
Base 8	Host Station	FF.F210000ZZZZ0	F21000	00		ZZZZ = FireCode followed by a 0
Overtime (Premium Pay) & Travel	Host Station	FF.F210000ZZZZ0	F21000	00		ZZZZ = FireCode followed by a 0
FWS Project Implementation						
Non-WUI: Base 8	Your station	Employee's reg base 8		##		N followed by ZZZZ=FMS project code
Non-WUI: Overtime (Premium Pay) & Travel	Host station	FF.F31000##NZZZ	F31000	##		N followed by ZZZZ=FMS project code
WUI: Base 8	Your station	Employee's reg base 8		##		W followed by ZZZZ=FMS project code
WUI: Overtime (Premium Pay) & Travel	Host station	FF.F31000##WZZZ	F31000	##		W followed by ZZZZ=FMS project code
*Interagency Prescribed Fire Assistance						
<i>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 agmt.</i>						
AD/EFF FIRE FUNDS						
	Cost Center	Charge Code to Use:		Region	Project #	
		WBS	Subactivity			
FWS Project Implementation (Prescribed fire - NTE 300 hrs per yr)						
Non-WUI: All Salary/Travel - (mechanical or chemical treatments prohibited)	Hiring Unit	FF.F31000##NZZZ	F31000	##		N followed by ZZZZ=FMS project code
WUI: All Salary/Travel - (mechanical or chemical treatments prohibited)	Hiring Unit	FF.F31000##WZZZ	F31000	##		W followed by ZZZZ=FMS project code
FWS Short and Long Term Severity						
Salary/Travel	Hiring Unit	FF.F21000##ZZZZ0	F21000	## (FWS Region of fire)		ZZZZ = FireCode followed by 0
Wildfire Suppression (FWS Fire):						
Salary/Travel	Hiring Unit	FF.F20000##ZZZZ0	F20000	## (FWS Region of fire)		ZZZZ = FireCode followed by 0
Training/Instructor (hours do not include travel time)						
Training - NTE 80 total hrs 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 REFERENCE GUIDE.						
****Note - if a charge occurs before a WBS is activated you should charge to the appropriate temporary account, i.e., FF.F200000TEMP0, FF.F100000TEMP0, or FF.F310000TEMP0. This is a default code only. Once the wildland fire WBS is activated in FBMS/Quicktime, you will need to reallocate the charges.						
SECTION A						
*Interagency Prescribed Fire Assistance: always use employees home unit for cost center						
State Agency = Use the two letter state abbrev i.e., Idaho = ID						
SECTION B						
Used if a fire-funded employee assists another agency on severity						
*Interagency Severity Assistance: always use employees home unit for the cost center						
*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 should be utilized in Section A depending on the bureau the FWS is assisting. If no FWS 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.						