1.1 Purpose. This chapter documents the policy, authorities, and responsibilities related to the Bureau of Indian Affairs’ (BIA) Wildland Fire Management program’s fiscal management; specifically, the budget and funding processes, which provide the foundation for all Wildland Fire functions.

Unlike most of Indian Affairs’ (IA) programs, the BIA’s Wildland Fire Management program is funded with “no year” funds, which are managed through the Department of the Interior’s (DOI) Office of Wildland Fire (OWF) via the annual DOI and Related Agencies Appropriation Act. Other supplemental funding may also be provided by the emergency authority provisions of Section 102 of the Act.

1.2 Scope. This policy applies to all BIA entities that receive, expend, obligate, or commit federal and/or BIA wildland fire funding. This policy may also apply to entities carrying out activities on behalf of BIA under contracts or agreements if expressly agreed to in the contracts or agreements, or if the requirement to abide by such policy is otherwise required by law.

1.3 Policy. The BIA provides wildland fire funding to Wildland Fire programs and activities that maintain firefighter and public safety as the first priority, and complies with all IA and Departmental policies, procedures, and national interagency guidance and regulatory requirements.

1.4 Authority.

A. Statutes and Regulations.

1) The United States DOI Budget Justifications and Performance Information for Wildland Fire Management (Green Book), issued each fiscal year (FY)

2) Appropriation Acts for the DOI and Related Agencies

3) 44 CFR 206, Federal Disaster Assistance

4) 31 U.S.C. § 1341, Limitations on expending and obligating amounts

5) 31 U.S.C. § 1535, Agency agreements (The Economy Act)


7) P.L. 93-288, Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1974, as amended
8) P.L. 93-638, Indian Self-Determination and Education Assistance Act of 1975, as amended

9) P.L. 97-255, Federal Managers’ Financial Integrity Act of 1982 (FMFIA)

10) P.L. 104-208, Federal Financial Management Improvement Act of 1996 (FFMIA)

B. Guidance.

1) Office of Management and Budget (OMB) Circular A-11, Preparation, Submission, and Execution of the Budget

2) OMB Circular A-123, Management’s Responsibility for Enterprise Risk Management and Internal Control

3) 26 IAM 1: Budget Formulation

4) 26 IAM 2: Administrative Control of Funds

5) 26 IAM 3: Distribution of Resources

6) 328 Departmental Manual (DM) 1 - 3: Administrative Control of Funds

7) 620 DM 1 - 7: Wildland Fire Management

8) 900 DM 5: National Response Plan (NRP) Coordination

C. Handbooks.

1) IA Financial Management Handbook, current version

2) Interagency Standards for Fire and Fire Aviation Operations (Red Book), current version

3) National Wildfire Coordinating Group (NWCG) Standards for Interagency Incident Business Management, PMS 902 (Yellow Book), current version

1.5 Responsibilities.

A. **IA Chief Financial Officer (CFO)** is responsible for:

1) all aspects of financial management;
2) preparing BIA financial statements and acting as the primary liaison with the Department’s Office of Inspector General; and

3) ensuring financial management is consistent with requirements of the CFO Act, Government Performance and Results Act, OMB guidance, United States Department of the Treasury, Government Accountability Office, and Federal Accounting Standards Advisory Board.

B. **Director, BIA** is responsible for:

1) establishing and maintaining the system of internal controls within BIA offices, including making a determination whether or not the system of control is consistent with standards prescribed in OMB Circular A-123; and

2) overseeing the national casual and vendor payment programs for emergency incident payments.

C. **Deputy Bureau Director (DBD), Field Operations, BIA** is responsible for establishing Line Authority with Regional Directors and ensuring fiscal management policies and authorities are adhered to for wildland fire programs.

D. **Director, DOI OWF** is responsible for managing DOI’s budgetary and financial activities related to Wildland Fire Management programs, including managing all aspects of the budget process for DOI’s Wildland Fire Management Account. These activities include budget planning, formulation, execution, and allocation of funding to the BIA and other DOI bureaus.

E. **Chief, Branch of Wildland Fire Management (BWFM), Office of Trust Services (OTS)** is responsible for:

1) providing assistance to regions, BIA agencies, and Tribes on budget interpretation, and coordinating with the OWF throughout the budget formulation, allocation, and execution process;

2) coordinating the allocation of wildland fire funds with regional offices and the Office of Self Governance (OSG);

3) ensuring the amounts distributed to activities or projects are within the amounts of apportioned funds;

4) ensuring the BIA is represented in the preparation of the annual DOI consolidated budget for Wildland Fire Management;

5) tracking and adjusting current and prior year(s) status of funds to ensure the BIA stays within its budget authority for the Wildland Fire Appropriation;
6) developing, delivering, and maintaining decision support tools for the Wildland Fire Management budget;

7) managing emergency suppression funds for the BIA, and coordinating with the other bureaus and OWF to maintain adequate emergency suppression funding;

8) effectively managing and obligating fire assistance reimbursement funds received from state and non-federal entities in a timely manner;

9) conducting regional office financial audits; and

10) managing special allocations that have a defined purpose.

**F. Regional Director (RD) is responsible for:**

1) developing regional directives and standards for wildland fire fiscal accountability;

2) managing the regional Wildland Fire Management budget for allocating and sub-allocating funds to BIA agencies and Tribes;

3) ensuring appropriate use, expenditure, and management of suppression funds in their region;

4) coordinating with unit level Wildland Fire Management programs to determine program workload, complexity, interagency obligations, and eligibility to receive funding and staffing;

5) conducting regular reviews of funding availability and obligation rates;

6) overseeing the region-wide Administratively Determined (AD) casual pay plan program;

7) overseeing the vendor payment programs for emergency incident payments;

8) providing direction for cooperative agreements, self-determination contracts, and self-governance compacts with Tribes for Wildland Fire Management programs as needed;

9) submitting funding requests to the Chief, BWFM for severity, fuels management, prevention, community assistance, facility construction, subsidiary, and post-fire activities;

10) effectively managing and obligating fire assistance reimbursement funds received from state and non-federal entities in a timely manner;

11) preparing and processing paperwork to receive financial reimbursements from state and other non-federal entities (per their formal agreements) for fire assistance provided on non-federal lands;

12) reporting the Indirect Costs (IDC) needs identified in the annual contracted or compacted agreements for Tribal fire programs in their region to BWFM; and
13) reporting the status of all their Tribal Resource Management (TRM) workforce development positions to BWFM annually. See also 1.8.B below.

G. **Agency Superintendent** is responsible for:
   1) analyzing, determining, and justifying BIA agency Wildland Fire Management needs;
   2) tracking the status of BIA agency wildland fire funds, including ensuring appropriate use, expenditure, and management of suppression funds;
   3) providing financial and accountability oversight for all BIA agency Wildland Fire Management programs;
   4) maintaining fiscal integrity in the use of the casual pay and vendor programs;
   5) adhering to the AD Pay Plan for Emergency Workers (Casuals) hiring authority in accordance with the pay plan policy; and
   6) coordinating through the regional office all funding issues that require national involvement.

### 1.6 Definitions.

**A. All-Hazards Incident** is an incident, natural or man-made, that warrants action to protect life, property, the environment, and/or public health or safety, and minimizes disruptions of government, social, or economic activities.

**B. Allocation** means the amount of budget authority transferred from one agency, bureau, or account that is set aside in a transfer appropriation account to carry out the purposes of the parent appropriation or fund.

**C. Allotment** is the formal administrative subdivision of an appropriation.

**D. Appropriation** is an authorization by an act of Congress that permits federal agencies to incur obligations and to make payments out of the Treasury for specified purposes.

**E. Glossary of Wildland Fire Terminology** provides definitions for commonly used wildland fire terminology and is located at: [https://www.nwcg.gov/glossary/a-z](https://www.nwcg.gov/glossary/a-z).

**F. Indirect Costs** are costs that cannot be specifically identified with producing a specific product, or providing a specific service, but which are indirectly incurred from reimbursable work.
G. **Suppression** is comprised of incident management activities to manage, extinguish, or contain a wildland fire as efficiently and effectively as possible, while providing for firefighter and public safety. The Suppression budget is used to fund wildland fire Suppression, Emergency Stabilization, and Severity activities.

H. **Wildland Fire Preparedness** is a program that provides an integrated and coordinated framework for preparation to wildfire response by funding core firefighting resources and managing the capacity of assets and operations to respond to fire activities. The Preparedness budget also funds Rural Fire Readiness, Wildland Fire Prevention, Interagency Hotshot Crew, Interagency Fair Share, TRM Administrative Support, TRM Workforce Development, TRM Aviation Workforce, and Aviation activities.

1.7 **Standards, Requirements, and Procedures.** This section identifies fiscal standards, requirements, and procedures that have general and continuing applicability to wildland fire activities under the jurisdiction of DOI Wildland Fire Management. Additionally, chapter six in the current Red Book contains Wildland Fire Management budget information.

A. **Standards.**

1) The primary functions of the OWF are to exercise programmatic oversight over the subsidiary work of DOI bureaus relating to Wildland Fire Management and to serve as a central point of contact with external agencies and organizations. This includes coordinating, consulting, and collaborating with the bureaus to ensure Department-wide consistency within the Wildland Fire Management programs, to the extent practical, given the different statutory requirements and missions of the bureaus.

2) The DOI receives annual discretionary appropriations for wildfire management activities through the Interior, Environment, and Related Agencies appropriations bills. Wildland Fire Management funding for DOI is provided to the OWF, which then allocates the funding to four DOI bureaus: Bureau of Land Management, United States Fish and Wildlife Service, National Park Service, and BIA.

3) The BIA Wildland Fire Management funding and IDC may be included in the Indian Tribal annual funding agreements. For Tribal compact wildland fire preparedness, wildland fire prevention, and interagency hotshot programs, funding will be transferred to the OSG by the BWFM. The exception is suppression activities; these do not qualify for IDC.

4) BWFM provides financial oversight to ensure the BIA is spending its Wildland Fire Management funding in an efficient manner. Additional BIA priorities may be funded based on current and predicted funding levels.
B. Requirements.

1) Wildland Fire Management funds cannot be diverted for non-fire program support.

2) BWFM and Line Officers’ year-end accountability is managed at the activity level. However, BWFM summarizes and reports all expenditures and obligations to OWF on behalf of BIA.

3) The FMFIA requires that federal entities perform annual internal reviews and provide annual assurances regarding the management, accounting, and administrative controls in all programs. OMB Circular A-123 implements FMFIA, and every BIA fire management program must comply with this requirement.

4) The BWFM manages the overall national suppression account. This includes coordinating with the DOI OWF to determine needs for suppression funding for the FY. The BWFM coordinates with the regions and covers negative suppression balances on a monthly basis. Line Officers are responsible for ensuring appropriate use, expenditure, and management of suppression funds for their fire management program.

C. Procedures.

1) In the event the DOI wildland fire appropriations are insufficient to cover emergency expenditures during severe fire years, the Secretary of the Interior will utilize Disaster Cap funds to cover anticipated suppression expenditures. The Secretary may also use the authority under Section 102 of the general provisions of the Interior Appropriation Act to transfer funds from other programs. An emergency supplemental appropriation may also be requested.

2) Carryover funds are managed by BWFM for redistribution with new allocations at the beginning of the FY, or as determined by the Chief, BWFM.

3) Any funding that becomes available after the initial allotments are received from OWF and the regional allocations are completed, will come to the BWFM for distribution or redistribution to the regions or as determined by the Chief, BWFM.

4) When major disasters or Presidential-declared emergencies occur, the Federal Emergency Management Agency (FEMA) Emergency Support Function (ESF) #4 may be activated. When this occurs, the BIA will obtain reimbursement to enable equipment and personnel to respond and assist with all-hazard support functions. Funding and movement of resources is accomplished via an ESF #4 Memorandum of Understanding (MOU) between the United States Forest Service and DOI OWF.
5) The BIA’s emergency funding procedures adhere to the incident business management practices identified in the Yellow Book and associated supplements, including the “All-Hazards Supplement to the Interagency Incident Business Management Handbook.” Without a Mission Assignment/Subtasking Request that activates resources under ESF #4, there is no authority or funding to support BIA resources incurring expenses related to an all-hazards event.

1.8 Reports and Forms.

A. IDC funding is specifically for activities associated with Tribally-managed fire programs. RDs which have these programs in their region must annually report to the BWFM their region-wide IDC needs. This funding cannot be utilized for any other purposes, and any unused funding must be returned to BWFM. Yearly guidance on returning unused allocations will be provided by BWFM. Reporting forms will also be provided (emailed) to the regions annually by BWFM.

B. RDs must report the status of TRM workforce development and administrative support positions to receive annual TRM funding. Reporting forms detailing required information will be provided (emailed) to the regions annually by BWFM.

C. BWFM will email a formatted spreadsheet to each region every month for reporting their suppression funding status.

Approval

Darryl LaCounte
Director, Bureau of Indian Affairs

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