

CHAPTER 6530 WORK PROJECT BUDGETING AND REPORTING

(No.21 May 2016)

BUDGETING FOR COOPERATIVE PROJECTS

6531

(April 2010)

Responsibility

Division Chief

After fulfilling CAL FIRE's mission of providing fire protection, including implementation of the Pre Fire Initiative component of the California Fire Plan, Division Chiefs are encouraged to contract with agencies of local, state, and federal government and provide the needed labor force for the completion of conservation-related projects.

While not encouraged, some projects performed by conservation camps may require CAL FIRE to furnish tools, and equipment beyond those normally associated with fire crew project work. It may even be necessary to rent specialized equipment. CAL FIRE policy also discourages routine acceptance of responsibility for the purchase and delivery of materials on cooperative projects. Exceptions may be possible if budgetary provision is made in advance. When such conditions exist, the costs will be billed to the project sponsoring agency.

It is necessary for CAL FIRE field officers to complete and route project documentation and cost estimates, as detailed below, prior to the start of the project and to keep accurate, separate accounting of all expenditures related to the project for billing purposes.

PROJECT BURNS

6531.1

(June 2000)

Responsibility

Division Chief

The Conservation Camp Program has been performing project burns and similar projects for other governmental entities for several years. There is concern on the part of camp managers that are providing resources for these burns because they are incurring expenses on these projects for which reimbursement has not been available. In response to these concerns, procedures have been established to provide reimbursement for such costs.

The information contained herein is to be used as a guide in identifying the appropriate source of funding and the process for recovering costs incurred against various controlled burn projects.

Controlled burn projects performed by the conservation camps are funded from two separate sources: Federal Trust Fund and State General Fund.

CAL FIRE VEGETATION MANAGEMENT BURNS

6531.1.1

(No.21 May 2016)

Responsibility

Division Chief

Operating costs identified within the contract related to CAL FIRE VMP burns are charged to the General Fund, using **PCA Code 06210**. CAL FIRE personal services are charged to home unit PCA. CAL FIRE is not reimbursed by any entity for these projects as the funding is included in the normal budget process.

Operating expense and personal services expenses are included in the cost sharing computations which are agreed to by CAL FIRE and the entity for which the project is conducted. The policy relating to vegetation management burn expenses incurred by CDCR staff, and offenders was established in 1982, reaffirmed in 1989, and is as follows:

1. Additional premium time compensation is authorized for offenders working on vegetation management burn projects when the work is performed either:
 - a. Beyond their planned daily work time (normally 8 hours per day, including travel time) **OR**
 - b. On scheduled days off and holidays.
2. Additional compensation for the above identified premium time will be in accordance with CAL FIRE's reimbursement salary rates. If crews are fed one hour or more, before or after regular meal time, fire meals will be fed and the kitchen crew will be paid fire pay. All other in-camp offenders working in support of the VMP burn in addition to their regular assigned duties, or in addition to their 8 hour work day, will receive fire pay. The fire pay rate for offenders will be \$1.00 per hour.

Vegetation management burn projects are considered no different than any other camp project work if neither of the above premium time circumstances applies. Crew costs on CAL FIRE burn projects are not to be charged against a project unless premium time applies. Whenever possible, the Division Chief should adjust the workday schedule to reduce the amount of overtime required to complete the project. Crew transportation costs will not be considered in burn project costs calculations.

When cooperating agencies in the conservation camp program incur additional direct costs, in support of vegetation management burn projects, for staff overtime, premium time compensation for crews, meals required after the normal workday, or other expenses - such direct costs will be billed to CAL FIRE in the same manner as fire costs. All billings to CAL FIRE must identify the unit order number applicable to the burn and vegetation management burn contract number. These costs will be charged against unit operating funds.

FEDERAL REIMBURSEMENT CONTROLLED BURN PROJECTS (FEDERAL TRUST FUNDS)

6531.1.2

(No.21 May 2016)

Responsibility

Division Chief

Costs incurred by CAL FIRE when participating in control burn projects with an agency of the federal government are billable to that entity. The California Cooperative Wildland Fire Management and Stafford Act Response Agreement(s) (CFMA) with CAL FIRE, the U. S. Forest Service (USFS), the National Park Service (NPS), Bureau of Land Management (BLM), U.S. Fish and Wildlife Service (USFWS) and Bureau of Indian Affairs (BIA) authorizes CAL FIRE to jointly conduct mutual interest projects with those agencies.

Burning project requests will be submitted to the camp Division Chief on Conservation Camp Project Request and Record, CAL FIRE form FC-32. Also required is a local agreement(s) between the camp and the agency sponsoring the project. This agreement(s) will utilize the form FC-31. If reimbursement figures are identified on the FC-31, they must be labeled as estimates, as they will be adjusted at the end of the fiscal year to reflect actual costs.

Upon approval of a project, all applicable portions of an Estimated Incident Cost Report (FC-176, see [Section 3863](#) of CAL FIRE's Incident Fiscal Management Handbook) will be prepared estimating those costs reimbursable by the federal agency. This report and a signed copy of the FC-32, along with copies of each for the Unit Headquarters, will be submitted through channels to the Sacramento Budget Office. Upon receipt of the FC-32 and FC-176, the Budget

Office will allocate a budget plan to the camp involved, using the camp's index code and **PCA 03074**. Expenditure adjustments will be made at the end of each fiscal year to reflect the actual amounts of the billing packages (receipts) processed for each camp.

To generate billing to the federal agency, an Activity reporting and Costs (ARC) report, with FC-77s and other supporting documentation, must be submitted through channels to CAL FIRE's Sacramento Accounting Office. The ARC must be labeled "Vegetation Management Project" to assure it is not confused with an emergency incident during the review and routing process. A courtesy copy of the ARC is sent directly to CAL FIRE Accounting, Attn: Accounts Receivable Supervisor.

All related expenses will be charged to **PCA 03074**. Expenditures charged will include OE & E expenses and CAL FIRE, CDCR, and offender overtime. CAL FIRE and CDCR regular salaries are not normally charged.

Adjustments will be made to budget plans and expenditures at the end of each fiscal year to reflect the actual amount of ARC billing packages processed by Sacramento Accounting Office for each camp. For complete and detailed instructions on completion of the ARC, see [Section 3865](#) of CAL FIRE's Incident Fiscal Management, Handbook 3800.

GENERAL FUND REIMBURSEMENT FROM OTHER ENTITIES

6531.1.3

(No.21 May 2016)

Responsibility

Division Chief

Controlled burn projects which are not related to CFMA or to CAL FIRE's Vegetation Management Program but for which reimbursement is to be made will also require that a separate agreement(s) be established with each entity before any costs are incurred. This would include work done on projects for other federal agencies and state and local government. Expenditures incurred for this category of burning projects are to be charged to **PCA 03073**.

The same documentation process is to be used as discussed above for Federal Trust Fund projects. A copy of the signed FC-32 and cost estimate will be sent to the Budget Office for budget plan allocation and an ARC will be submitted with FC-77s and other supporting documents to Sacramento Accounting Office for processing.

Billing packages and budget plans will be prepared in the same manner as was discussed in the Federal Trust Fund instructions.

IN KIND EXPENDITURE RECOVERY

6531.1.4

(April 2010)

Division Chief

CAL FIRE conservation camps may receive in kind expenditure recoveries from project sponsors in an effort to recover project related costs. These expenditure recoveries will only be items that are directly related to the project operation or crew availability, and will be strictly accounted for. Examples of these items are fuel, chain saws, tires, or other items directly related to camp operations, etc. The rate of value will not exceed \$200, plus admin fee, per crew per day. These specific items of recovery and rates will be listed on the FC-32 form, and agreed to prior to the beginning of the project by the project sponsor. (Note: This rate is calculated as of November 2008, as the average crew operational cost not funded by existing budgets. This rate will remain in effect until adjusted by headquarters.)

**DIRECT REIMBURSEMENT FOR
PRE FIRE FUELS REDUCTION (PCA 01080)**

6531.1.5

(April 2010)

Division Chief

CAL FIRE has the authority to obtain direct reimbursement from some project sponsors. This authority is for state, county, and municipal government only, not from federal project sponsors, and is for pre fire fuels reduction projects.

Camps will follow this process for utilizing direct reimbursement:

1. The project is identified and an FC-32 is completed.
2. The direct reimbursement is agreed to by the project sponsor before the project is begun. A rate no greater than identified in 6531.1.4 will be utilized.
3. The camp will invoice the project sponsor at the completion of the project or at least once per quarter if the project is of a longer duration. The camp will use the FC-80 form as an invoice.
4. All FC-80 forms sent to the project sponsor will contain the camp index, PCA 01080, and the fiscal year.
5. Once received by the sponsor, the payment will be attached to the FC-80 and returned to the camp Division Chief for review. The camp Division Chief will then forward to:

California Department of Forestry and Fire Protection
P.O. Box 944246
Sacramento, CA.
944246-2460
Attn: Accounts Receivable, Camps

Sacramento accounting will deposit the funds into the camp index under the PCA 01080, less an administrative fee.

REIMBURSEMENT ACCOUNTING AND RECORD RETENTION

6531.2

(No.21 May 2016)

CAL FIRE camps can receive reimbursement in a variety of methods, as outlined above. In all instances, CAL FIRE camps will keep organized and detailed records of project reimbursement. These records will provide a clear listing of the number of work days, the amount and method of reimbursement, and invoices to match the amount owed. CAL FIRE camps will provide a statement to each project sponsor at least once per quarter that will identify the amount of work completed on the project, the total amount of reimbursement to be provided for the work done, the amount of reimbursement provided by the sponsor to date, and the amount still owed. CAL FIRE camps will retain fiscal records of projects and reimbursement for at least 3 years after the completion of the project.

VENDOR ACCOUNTS

6531.2.1

(No.21 May 2016)

A vendor account is a method of reimbursement in which a project sponsor opens an account at any local store or business in which a CAL FIRE camp can draw on that account. This practice is a violation of state law and will not be permitted by any camp staff.

FORMS AND/OR FORMS SAMPLES: RETURN TO CAL FIRE LIBRARY HOME PAGE FOR FORMS/FORMS SAMPLES SITE LINK.

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