

**Forest Service Handbook  
National Headquarters - Washington Office  
Washington, DC**

**Forest Service Handbook 2409.19 – Renewable Resources Handbook**

**Chapter 40 - Brush Disposal Fund Collections Costs and Accounting**

**Amendment:** 2409.19-2022-6

**Effective date:** April 26, 2022

**Duration:** This amendment is effective until superseded or removed.

**Approved by:** Tina Terrell, Associate Deputy Chief, NFS

**Date approved:** April 25, 2022

**Responsible Staff:**

**Last Change:** 2409.19-2022-5 to Chapter 30.

**Superseded Document(s):** 2409.19-2011-1, March 2, 2011

**Digest:** Following is an explanation of the changes throughout the directive by section.

**Section 40.2:** Adds reference to Good Neighbor Agreements and Stewardship Agreements

**Section 40.3:** Includes additional direction on the preparation of Brush Disposal (BD) Treatment Plans.

**Section 40.43:** Revises Other Resource Staff Director titles.

**Section 40.46:** Provides clarification regarding extension requests after the initial 5 year period. Timeframe for initial use of BD funds is extended from three to five years. Changes annual review due date to align with the date set forth in the year end reporting letter.

**Section 41.1:** Clarifies that funds collected for equipment purchase on a particular BD Treatment Plan should be proportional to that equipment being utilized on that sale area, and that equipment purchases should be spread across multiple plans or funding sources.

**Section 42.21:** Includes additional direction on the development of FS-2400-62 Brush Disposal Treatment Plan.

**Section 42.21:** Revises exhibit 02 Instructions for completing Form FS-2400-62 to provide more detail and clarity to assist user in completing the form.

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**Section 42.22:** Removes exhibit 01 example narrative statement.

**Section 42.22a:** Includes additional direction on the cost computations. Removes exhibit 01 since these calculations are done automatically in Forest Service Activity Tracking System (FACTS).

**Section 43.22:** Revises the due date for the Brush Disposal Fund Balance Analysis.

**Section 43.23:** Removes exhibits 01, 02, 03, and 04. Includes reference to Albuquerque Service Center (ASC), where the templates and instructions are posted.

**Section 43.24:** Removes exhibits 01, 02, 03, and 04. Forms are produced automatically in FACTS, rather than manually since 2008.

**Section 43.3:** Includes a list of BD reports. Provides clarification of when a BD Treatment plan may be revised.

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#### **40.1 - Authority**

The Brush Disposal Act of August 11, 1916, as amended (16 U.S.C. 490) and the Granger-Thye Act of April 24, 1950 (16 U.S.C. 490, 504a, 555, 557, 571c, 572, 579, 580c-l, 581i-l), require that a purchaser of National Forest timber make deposits to the United States for the estimated cost of disposing of brush and other debris resulting from the purchaser's cutting operations.

#### **40.2 - Objective**

The objective of the Brush Disposal (BD) Program is to dispose of unwanted slash or other debris created by timber purchaser operations on timber sale contracts, permits, stewardship contracts or agreements (FSH 2409.19, chapter 60), not disposed of by the purchaser, through the efficient collection and use of brush disposal funds.

#### **40.3 - Policy**

1. Timber sale contracting officers manage the BD Program through the timber sale contract or permit such that the timber sale purchaser assumes primary responsibility for accomplishing necessary BD work (FSM 2436). For example, if the Forest Service must accomplish fuels treatment because the purchaser lacks adequate expertise in fuels reduction treatments or cannot accomplish the treatments within critical time requirements, the contract must require the timber sale purchaser to cover the cost of brush disposal.
2. Brush disposal activities must be consistent with direction established in Forest land and resource management plans, identified in environmental documents developed in accordance with the National Environmental Policy Act of 1969 (NEPA) requirements (FSM 1950 and FSH 1909.15), and included in an approved Brush Disposal Treatment Plan or contract provision for BD work to be accomplished by the purchaser.
3. Prepare Brush Disposal Treatment Plans and any supporting documents in accordance with the Forest plan standards and guidelines and environmental analysis applicable to the sale area.
4. Supplemental Protection in Lieu of Actual Disposal. Use of BD funds for supplemental protection must be supported by Brush Disposal Treatment Plans. Authority for using BD funds to protect slash areas in lieu of the physical disposal of the slash is based on an Office of General Counsel opinion dated January 13, 1938. This opinion requires that the protection provided must be additional and not a substitute for that given by regular fire management measures that would typically be furnished if the extra timber sale slash hazard did not exist.

#### **40.4 - Responsibility**

##### **40.41 - Chief**

The Chief reserves the authority to:

1. Set a minimum rate for the deposit to the National Forest Fund (NFF) in any sale, except on qualified salvage sales.
2. Determine when excess BD funds may be retained rather than returned to the U.S. Treasury.
3. Approves any requests for extensions beyond the 5-year period from sale closure.

##### **40.42 - Washington Office, Director of Forest Management**

It is the responsibility of the Washington Office Director of Forest Management to:

1. Coordinate and manage the BD Program.
2. Provide, by November 15 or earlier of each year, the national program support collection rate and inflation factor to the Regions to use in the development of new Brush Disposal Treatment Plans.
3. Provide technical assistance and advice to the Deputy Chief for the National Forest System (NFS), Regional Foresters, Forest Supervisors, District Rangers, and resource specialists.
4. Review excess collection transfers and returns to the U.S. Treasury in cooperation with the Albuquerque Service Center (ASC) and Strategic Planning, Budget and Accountability (SPBA) staff annually.
5. Conduct integrated periodic Permanent and Trust funds reviews in coordination with other resource, budget, and financial management staffs.

##### **40.421 - Washington Office, Other Resource Staff Directors**

It is the responsibility of the Washington Office, Directors of Range Management; Recreation, Heritage and Volunteer Resources (RHVR); Watershed, Fish, Wildlife and Rare Plants (FWARP); and Fire and Aviation Management (F&AM) to:

1. Assist the Director of Forest Management in the coordination and management of the BD program.
2. Provide technical advice to the Deputy Chief for NFS, Regional Foresters, Forest Supervisors, District Rangers, and resource specialists concerning the BD program for resource activities.

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3. Establish specific guidelines for extension requests.

**40.422 - Albuquerque Service Center, Budget and Finance**

It is the responsibility of the ASC, Budget and Finance staff to:

1. Provide technical advice on appropriation use and accounting to the Deputy Chiefs for Operations and NFS, Regional Foresters, Forest Supervisors, District Rangers, and resource specialists concerning the BD program for resource activities.
2. Conduct reviews and appraisals of fiscal and accounting operations of the BD program. These reviews can be part of general financial reviews or done in coordination with trust fund reviews performed by the Forest Management staff (section 40.42).
3. Transfer excess BD balances to the U.S. Treasury by June 30 annually.
4. Review excess collection transfers and returns to the U.S. Treasury in cooperation with the Forest Management and Program and Budget Analysis staffs yearly.
5. Participate in Washington Office Permanent and Trust funds reviews.
6. Review excess collection transfers and returns to the Treasury in cooperation with the Financial and Accounting Operations and Forest Management staffs annually.
7. Provide apportionment authority for obligating BD funds.

**40.43 - Regional Foresters**

It is the responsibility of each Regional Forester to:

1. Advise Forest Supervisors on resolution of questions concerning the appropriate use of BD funds.
2. Delegate oversight management responsibility of the BD programs to a Regional Staff Director.
3. Establish supplemental direction for the Forest Supervisors' annual reviews of the BD balance, where appropriate, to determine if reported financial information is reasonable and consistent with experienced workloads and experienced costs and follow up on any identified discrepancies (sec. 43.21).
4. Comply with Agency regulations to ensure that Regional obligations stay within budget authorities.
5. Establish Regional direction for the development and use of Brush Disposal Treatment Plans. Form FS-2400-62 is the only Brush Disposal Treatment Plan form approved for use. This form is produced by Forest Service Activity Tracking System (FACTS).

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6. Forward extension requests on a case by case basis to the Washington Office as to when BD funds may be spent after 5 years, from sale closure or contract termination, whichever occurs first. The authority to grant approval is with the Chief.
7. Review Forest reports of BD balances.
8. Perform an annual review of the BD balance by the date set forth in the Year End Reporting Letter by the Washington Office. Transfer all excess BD funds to the Washington Office by March 15 of each year. Develop a system for monitoring and ensuring that excess funds are transferred to the Washington Office in accordance with section 43.22.
9. Determine if the annual BD balance analysis will be performed by proclaimed or administrative Forest. There is no requirement to perform this analysis below the administrative Forest level. However, the Regional Forester may require that the annual balance analysis be performed by proclaimed Forest to meet local needs or for ease of reporting. This requirement must be made in writing and applies to every Forest in the Region.
10. Review the BD program on Forests within the Region periodically. These reviews can be performed as part of reviews involving other Permanent and Trust funds or as part of financial management and/or budget reviews.

**40.44 - Forest Supervisors**

It is the responsibility of the Forest Supervisor to:

1. Develop Brush Disposal Treatment Plans for timber sales in accordance with land and resource management plan objectives.
2. Approve Brush Disposal Treatment Plans within their delegated authority. This authority may be delegated in writing to the District Ranger.
3. Ensure that BD balances are reviewed every year. This review must include the following:
  - a. Ratification that enough funds are available to do the work planned;
  - b. Identification of unused BD deposits; and
  - c. Report of findings of this review to the Regional Forester (sec. 43.2).
4. Ensure that Brush Disposal Treatment Plans within their authority are properly completed and included in the appropriate timber sale plan at Gate 4. Contracting officers are responsible for collecting funds in accordance with approved Brush Disposal Treatment Plans.

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5. Apply the most current national collection rate for program support provided by the Washington Office to new Brush Disposal Treatment Plans (sec. 43.21).
6. Ensure that Unit Costs (see 43.22c) include other Forest direct project costs
7. Before approval, verify that Brush Disposal Treatment Plans contain form FS-2400-62, a narrative statement supporting each project, and a Brush Disposal Treatment Plan map (sec. 42.24).

**40.45 - District Rangers**

It is the responsibility of the District Ranger to:

1. Develop Brush Disposal Treatment Plans for timber sales in accordance with land and resource management plan objectives and relevant NEPA documents.
2. Approve Brush Disposal Treatment Plans (FSM 2404.21) if authority was delegated by the Forest Supervisor.
3. Ensure BD projects listed in Brush Disposal Treatment Plans are clearly related to needs identified in NEPA documentation and the effects of such projects were appropriately analyzed and disclosed and the treatments addressed purchaser created fuels.
4. Before approval, verify that Brush Disposal Treatment Plans and revisions contain form FS-2400-62, a narrative statement supporting each project, and a Brush Disposal Treatment Plan map (sec. 42.24) inclusive to the appropriate timber sale contract.
5. Consult with the Forest Supervisor to resolve any questions of appropriate use of BD funds.
6. Ensure that Brush Disposal Treatment Plans within their authority are properly completed and included in the appropriate timber sale plan at Gate 4. Contracting officers are responsible for collecting funds in accordance with approved Brush Disposal Treatment Plans.
7. Provide Forest Supervisor with documentation that shows an annual review of remaining BD funds needed for each timber sale conducted (sec. 43.2).
8. Apply the most current national collection rate for program support provided by the Washington Office to new Brush Disposal Treatment Plans (sec. 43.21).
9. Ensure that Unit Costs (see 43.22c) include all Forest direct project costs.

**40.5 - Definitions**

Definitions applicable to all permanent and trust funds are found in 2409.19 sec 10.5.



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Activity Fuels. Purchaser created slash generated by timber sale.

Unwanted Slash. Purchaser created slash in excess of desired condition consistent with the forest plan.

BD Collection Boundary. The boundary within which BD funds may be collected and BD activities implemented.

## **41 - Brush Disposal Fund**

Brush Disposal costs reflect an appraisal estimate which is shown on the timber sale product appraisal (FSH 2409.18, sec. 45 and FSH 6509.11g, sec 62). Refer to FSM 2436 for requirements.

### **41.1 - Appropriate Use of the Brush Disposal Fund**

Utilize BD Funds according to the guidance below and in FSH 6509.11g, chapter 60.

1. Burn or otherwise dispose of logging slash and debris created from the current activity, including preparation for burning (construction of firelines, hose lays, and piling slash), ignition, mop-up, and patrol.
2. Fall snags to control slash fires.
3. Purchase equipment to accomplish slash disposal work, including small graders and concentrators, slip-on tankers, portable pumpers, hose, portable tanks, ignition devices, and power saws, when the need for slash disposal work can be clearly justified for the expected life of the equipment.
4. Rent or purchase crew trucks or pickups for brush disposal personnel when the needed vehicles are unavailable from the Working Capital Fund fleet.
5. Purchase miscellaneous hand tools and supplies for slash disposal work.
6. Finance multi-purpose structural improvements.
7. Facilities construction (FSH 7309.11). All BD funded facilities identified in the master plan must be identified also in the Brush Disposal Treatment plans, as a separate line item for the timber sales planned from which collections will be made.

## **42 - Collection of BD Funds**

### **42.1 - Documenting Brush Disposal Treatment Plan Collections**

Prepare Brush Disposal Treatment Plans (FS-2400-62) and any supporting documents in accordance with the forest plan standards and guidelines and environmental analysis applicable

to the sale area. Expect the purchaser to assume responsibility only for the disposal of slash and debris resulting from the purchaser's operation.

#### **42.11 - Narrative Statement**

Prepare a narrative statement for each project in the Brush Disposal Treatment Plan. Include all the NEPA approved BD activities, Treatment objectives, justification for the Treatment, and direct cost computations in the narrative. In addition, reference project silvicultural prescriptions and other integrated resource plans.

Reference the parent NEPA document(s) authorizing each activity as well as the source of the collection and inflation rates used.

List in narrative statements the specific timber sale units, location, or harvest area where each approved BD Treatment is proposed.

#### **42.2 - Associated Costs and Collections**

The money available for financing BD projects are required deposits paid by the purchaser per approved Brush Disposal Treatment Plan shown in the timber sale contract. Collect BD funds during the life of the contract for approved work within the respective sale area boundary. Unless approved by the Chief (sec. 40.41), expenditures must occur within 5 years of sale closure or contract termination, whichever occurs first. Collect only the funds needed for projects identified in the Brush Disposal Treatment Plan and approved by the Line Officer (sec. 40.4).

There are two cost categories to consider when preparing a Brush Disposal Treatment Plan: project unit cost and program support cost.

##### **42.21 – Brush Disposal Treatment Plan Project Unit Cost and Inflation**

Collect sufficient BD funds to cover all Brush Disposal Treatment Plan project costs on the Forest (sec. 42.22c). These direct costs usually occur at the District level and may be readily identified with a project or activity on-the-ground. For example, direct costs include such things as the cost of supplies and materials; contracts; contract supervision; equipment use; replacement or repair; smoke management fees; and training, travel, salary, and benefits for project personnel. Ensure that unit costs to be collected for equipment purchase are proportional to that equipment being utilized on a particular Brush Disposal Treatment Plan. Equipment to be used across several sales or for non-BD work should have that cost spread across multiple plans or funds.

In addition, unit costs (which are the basis for cost per unit, column 12 on the FS 2400-62) must include all other direct costs on the Forest. These costs will include expenses associated with employees working directly with the BD program and employees involved in coordinating, directing, or overseeing the program. Adjust unit costs by the expected rate of inflation from the date the Brush Disposal Treatment Plan is prepared to the planned year of accomplishment.

## **42.22 - Program Support Cost**

### **42.22a - Program Support Content**

Collect sufficient BD funds to cover all Program Support Costs. Program support costs are expenses that may not be readily identified with a specific project or activity and which include:

1. All Regional Office BD support costs, office direct costs such as program management, fuels planner, and the associated costs of those positions.
2. All Washington Office BD support costs, direct costs such as program management, and the associated costs of this position.

The national collection rate for program support will be provided annually by the Washington Office and will include the above costs. The rate will be provided no later than November 15 of each year. This will provide time to prepare new Brush Disposal Treatment Plans.

Program support costs do not include direct program costs at the Forest level. Funds for these costs must still be collected on the trust fund plans. If Forests are incurring costs due to centralized or zone program management, or other zone organizations are incurring costs related to Forest program delivery, then those costs must also be collected from the Forests as they are not financed by the national program support rates. Forests can collect for the costs not included in the national collection rate for program support through a Forest collection rate or include them in the Forest unit cost.

### **42.22b - Program Support Deposits**

Program support deposits and funds collected must be deposited into the national program support account on a periodic basis. This process is automated in Forest Products Financial System (FPFS) and done on a monthly basis. The national program support account is maintained in Region 15, Unit 08.

### **42.22c - Cost Computations**

There are three components of the cost per unit field (column 12 of form FS-2400-62). The first component is planned direct project treatment cost. The second component includes adjustments due to projected inflation. The third is for Forest overhead, which consists of Forest-level program management. The second and third components are calculated by FACTS and do not have to be included in the Narrative. The Brush Disposal Treatment Plan narrative should include the direct project costs for individual treatment in current dollars. Computations of project treatment costs should show, for example, all costs for supplies; materials; equipment use; and travel, salary, and benefits of project personnel and contracts. Base these costs on standard rates, a running 3-year average, or local experience.

#### **42.22d - Inflation Rate**

Adjust estimated project treatment costs by the expected rate of inflation to the estimated year of accomplishment; the estimated year of accomplishment of each activity must be entered into FACTS. The Washington Office will provide the inflation rate to use in FACTS. If there is a contract modification and there is an opportunity to revise the Brush Disposal Treatment Plan, use the most recently published inflation rate.

#### **42.22e - Program Support Costs**

The national program support rate shall be entered into FACTS when uploaded by the Washington Office and used for calculations on FS-2400-62.

#### **42.23 - Form FS-2400-62**

Document BD projects on form FS-2400-62, Brush Disposal Treatment Plan. To create complete, self-supporting project documentation, maintain as one file in the sale contact folder: a copy of the approved FS-2400-62, the narrative documents, and the sale area Brush Disposal Treatment Plan maps.

The plan must include all treatments that have been approved by the delegated Line Officer authorized to approve the Brush Disposal Treatment Plan for the sale or agreement. All direct unit costs should be adjusted for the expected rate of inflation to the estimated year of accomplishment through FACTS. Form FS-2400-62 should include only work to be accomplished with BD funds rather than any similar work using appropriated funds.

Exhibit 01 is an example of a completed form FS-2400-62 which is generated from FACTS. It is mandatory to use the FACTS application to create the FS-2400-62. In order to complete a Brush Disposal Treatment Plan in FACTS, the associated NEPA project decision must be entered into PALS, and the timber sale which the project is attached to must be entered into Timber Information Management (TIM) Gate 3. All BD planned activities with their associated direct unit costs must be entered into FACTS and linked to the respective NEPA decision document and timber sale. The BDBD fund code also must be assigned to each planned activity, along with the year the activity is planned to occur. For specific information on how to enter activities into FACTS and generate form FS-2400-62, refer to the FACTS user guide found at: [FACTS User Guide](#).

A description of how FACTS generates form FS-2400-62 is included in Exhibit 02.

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**42.23 – Exhibit 01**

## Brush Disposal Treatment Plan

USDA Forest Service

FS-2400-62 (08/2009)

<b>BRUSH DISPOSAL TREATMENT PLAN (Ref. FSH 2409.19)</b>	1. Forest Bitterroot		2. District/Unit Darby		
	3. Sale Name TABOR TIMBER(19202)		4. Award Date 9/13/2019		
5. Compartments or GIS Reference	6. Type of Plan [X] Original [ ] Final  [ ] Revision #	7. Purchaser PYRAMID MOUNTAIN LUMBER, INC.		8. Contract Number 024527	
9. List of Projects		10. Work Activity	11. Unit of Work	12. Cost Per Unit	13. No. of Units
Fuel Inventory		HF	Acres	\$25.18	534.5
Fuel Inventory		HF	Acres		
Landing Treated - Area Mitigated		HF	Acres		
Landing Treated - Area Mitigated		HF	Acres		
Yarding - Removal of Fuels by Carrying or Dragging		HF	Acres		
Burning of Piled Material		HF	Acres	\$93.54	2.0
Burning of Piled Material		HF	Acres	\$95.41	13.5
Burning of Piled Material		HF	Acres		
Rearrangement of Fuels		HF	Acres		
Piling of Fuels, Hand or Machine		HF	Acres		
Post Treatment Vegetation Monitoring		TM	Acres		
Scarify and Seed Landings		WC	Acres		
<b>15. Total Project Cost</b>					<b>\$14,936</b>
<b>16. National Program Support</b>					<b>\$3,735</b>
<b>17. Total Cost of Funded Work (Sum of line 15 and 16) (Required Bid Deposit Amount)</b>					<b>\$18,671</b>
<b>18. Remarks:</b> Combined Total Cost of BD Funded Work: \$18,671 Forest Collection Rate : 10.80% National Collection Rate for Program Support: 25% Inflation Rate: 2% Rate Remarks: FY 2019 Permanent Trust Fund Collection Rates PPPP does not include the Forest Collection Rate or National Collection Rate for Program Support.					
<b>19. Signature(Prepared by)</b> /s/ Adam Forester		<b>Title</b> District FMO		<b>Date</b> 9/15/2019	
<b>20. Signature(Recommended by)</b> /s/ Alice Tree		<b>Title</b> Forest AFMO		<b>Date</b> 9/16/2019	
<b>21. Signature (Approved by)</b> /s/ Jane Pine		<b>Title</b> District Ranger		<b>Date</b> 9/18/2019	

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**42.23 – Exhibit 02**

**Instructions for Completing Form FS-2400-62**

**Brush Disposal Treatment Plan**

1. Forest – National Forest name.
2. District or Unit – District or Unit name.
3. Sale Name – Name of sale; generated from TIM.
4. Award Date – Contract award date; generated from TIM after the sale is awarded.
5. Compartments or Geographic Information System (GIS) Reference – Geographic reference of sale location (entered in Trust Fund screens in FACTS).
6. Type of Plan – An “X” is used to designate if the plan is the original or a modification (entered in the Trust Fund screens in FACTS). If a modification, the modification number is listed.
7. Purchaser – Name of the timber sale purchaser; generated from TIM after the sale is sold.
8. Contract Number – Contract number; *generated from TIM after the sale is sold.*
9. List of Projects – Each type of project to be implemented. Each BD activity record must be linked to the respective NEPA document/decision (generated from Project Management, Administrative Review and Litigation System (PALS)) and have the BDBD fund code associated with it in FACTS activity screens.
10. Work Activity Code – FACTS work activity code.
11. Unit of Work – Applicable units of work, such as acres or miles (entered in FACTS activity screens).
12. Cost Per Unit – Direct unit costs are built from local experience, cost guides, or other supportable values. FACTS adjusts the direct unit cost entered into the activity screen for the expected rate of inflation to the year of planned accomplishment as well as applies any Forest overhead to this field.
13. Number of Units – The total number of units proposed for Treatment by collected BD funds for this sale. These are generated from the sum of units from each of the associated FACTS activities.
14. Cost – The total BD fund cost for the work activity. (FACTS multiplies Item 12 and Item 13)

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15. Total Project Cost – FACTS calculated: The sum of Item 14.
16. National Program Support Cost – FACTS calculated: Line 15 multiplied by the national collection rate for program support (NPSR). The NPSR is filled in the FACTS Data Management Screen.
17. Total Cost of Work – FACTS calculated: The sum of Line 15 and Line 16. This is the amount of the required deposit by the purchaser.
18. Remarks – Used for any appropriate explanations such as collection rates (filled out in the FACTS Trust Fund screen).
19. Prepared By – The signature of the individual who prepared the Brush Disposal Treatment Plan.
20. Recommended By – The signature of the District Ranger unless the District Ranger is the approving officer (*line 21*), in which case, this line should be signed by the appropriate program manager.
21. Approved By – The signature of the delegated Line Officer.

#### **42.24 - Brush Disposal Treatment Plan Map**

A Brush Disposal Treatment Plan map must be included, along with the narrative statement, which clearly shows the sale area boundary and the specific location and extent of each BD project relative to the sale area boundary. Include additional diagrams or descriptions as needed.

### **43 - Accounting Techniques**

#### **43.1 - BD Pool and Tracking of BD Funds**

The pooling of BD funds provides funding flexibility and allows for reasonable overruns and underruns of expenditures for the funded items listed on Brush Disposal Treatment Plans. Consider the following requirements when using BD funds.

1. Finance only work approved in a Brush Disposal Treatment plan.
2. Do not collect BD funds on one sale area to use for unfunded work on another sale area.
3. Collect at least one payment for material cut on scaled sales, (or in the case of payment unit sales, for one unit reported cut on the statement of account), before spending BD money on a sale area. Once the first payment is received, money may be used from the BD pool to finance an immediate, eligible need identified in the Brush Disposal Treatment Plan.
4. Use BD funds only to treat fuels created by a sale activity.
5. Unless there is reasonable certainty that the funds will be restored to the BD pool by the end of the sale harvest activity, do not expend funds in excess of what has been collected to date.

#### **43.2 - Annual Review and Report of the BD Balance**

The purpose of annual review of the BD fund balance is to:

1. Determine an estimate of the projected balance of the BD pool and its adequacy to finance funded BD work, and
2. Identify any excess BD deposits that may be returned to the Washington Office for consideration of return to Treasury.

#### **43.21 - Unit Review Requirements**

1. District Review. District Rangers shall review each Brush Disposal Treatment Plan annually. The purpose of the review is to:
  - a. Verify the current need and estimated costs for the remaining BD work.



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- b. Verify the correct amount of deposits needed to fund BD projects (form FS-2400-62, Brush Disposal Treatment Plan, line 17) and that all values reflect Forest Management staff and Financial and Accounting Operations changes, resulting from contract defaults, contract modifications, or other causes.
    - c. Determine the total monetary value of the work remaining to be accomplished by September 30, using the values from each Brush Disposal Treatment Plan. Report this total to the Forest Supervisor for the annual analysis of BD fund balances.
  2. Forest Review. Evaluate and update annually the approved, but uncompleted, work activities and associated costs proposed on each Brush Disposal Treatment Plan for all sold timber sales for planning purposes only. Updates on BD deposits may occur only through a contract modification made as a result of changed conditions, such as timber sale contract modifications. Forests must develop estimates of realistic costs for the different types of work performed under the Brush Disposal Treatment Plan. Document the information sources and assumptions used to develop the cost estimates at least once a year. Project the fiscal year-end BD fund balance to determine the availability of sufficient funds to accomplish the uncompleted work.
  3. Regional Review. Regional Office staffs in charge of forest management, fire management, and budget shall review Forest BD balance sheets and supporting data to determine if the reported financial and unit cost information is reasonable and accurate. The ASC Budget and Finance should also be consulted during this review, if needed.

**43.22 - Brush Disposal Fund Balance Analysis**

1. Reporting Period. Each Forest and Region must calculate the balance of Brush Disposal (BD) funds remaining at the end of the fiscal year (September 30).
2. Analysis. Compare the estimated cost of the remaining planned BD work with the projected available balance in the applicable fund account. Determine the estimated cost of the remaining work that is eligible to be performed using BD funds.
  - a. Documentation. Use forms FS-2400-63 (Forest level) and FS-2400-70 (Regional level). These forms are available via the internet from the Forest Service's forms page.
  - b. Projected Surplus Funds. Do not transfer a projected surplus of less than \$1,000 to the Washington Office prior to determining the results of the subsequent fiscal year analysis, unless all timber sales involved are closed and slash Treatment has been completed. Transfer a projected surplus of \$1,000 or more to the Washington Office.
  - c. Projected Deficiency. Reschedule part of the work or reprogram a portion of the lower priority work for accomplishment with appropriated funds if a deficiency is projected and the Forest Supervisor advises use of appropriated funds. Inventories of work must be revised accordingly if changes are made in the BD program or plan.

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3. Report Due Dates.

- a. National Forests. Established by each Region.
- b. Regional Offices. Reports to the Washington Office are due by the date set forth in the year end reporting letter from the Washington Office. Regional reports must include a list of excess BD balances, by Forest.
- c. Washington Office. The Forest Management staff, in coordination with the Budget staff and ASC Budget and Finance, must review the Regional reports by January 31 of each year.

**43.23 - Format for Annual BD Balance Review**

Each Forest must annually provide a BD Fund Balance Analysis (form FS-2400-63). The balance computed should be positive or close to zero. Negative figures indicate a need to reduce existing Brush Disposal Treatment Plans and recompute a new balance before submitting the final report to the Regional and Washington Offices. Forest-level and Regional summaries (FS-2400-70) of the BD balance reports and documentation of the Regional Office review are due by the date set forth in the year end reporting letter from the Washington Office. The Regional summary must include any BD funds held in the Regional Office. The Regional summary must be footnoted with the amount held in the Regional Office and the reason the funds are being held there. A negative balance may occur for several reasons, for example:

1. Work that was not funded on the Brush Disposal Treatment Plan was financed incorrectly with BD funds.
2. Cost of work left to be accomplished is higher than originally estimated.
3. The sale under cuts (less volume is harvested than originally estimated).

Funds must not be transferred between sales to resolve negative balances. Resolving negative balances may involve removing work from the affected Brush Disposal Treatment Plan that would otherwise be funded. Because these are deposits from the timber sale Purchaser and were established at the time of award, the collection amount cannot be increased to cover negative balances.

ASC provides spreadsheet templates to assist with completion of forms FS-2400-63 and FS-2400-70.

**43.24 - Format for BD Plan Profile, Part A and B**

The BD Plan Profiles, Parts A and B, provide useful tools for preparing out-year BD spending authority requests. These forms are for optional use. Both of these forms are produced by FACTS. Part A (FS-2400-62 Part A) is done on a sale-by-sale basis and would be completed by the appropriate District/zone/Supervisor's Office. Part B (FS-2400-62 Part B) can be used to summarize Forest and Regional information. The Regional Forester and/or the Forest Supervisor

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has the authority to require the use of these forms if they feel it is necessary or helpful. The rest of this section provides a suggested process to follow if the forms are used.

If necessary, the Regional Forester and/or Forest Supervisor will issue additional guidance to assist units in preparing the forms. Part A would be retained on the Forest level to document the development of the out-year planned program of work. It is extremely important that the most recent revision of the Brush Disposal Treatment plan reflect the most recent published national program support rate and inflation rate so sufficient spending authority will be requested. Each Forest can summarize their part A on part B and submit the part B to the Regional Office if directed.

Copies of the BD Plan Profile, Part B for each Forest and the Regional summary for the fiscal year will be retained in the Regional Office to document the development of out-year spending authority requests. On the Regional summary, different activities within the same work activity that have the same units of work can be combined into one line on the Regional summary. This line would carry the name of the work activity. For example, all jackpot burn activities that have the same unit of measure can be combined onto one line on the Regional summary and be called “Jackpot Burn” on the Regional summary. Regional summaries should also include the cost for planned work (sum of all line 10’s from the BD Plan Profile, Part B submitted by the Forests), national program support, (sum of all line 11’s from the BD Plan Profile, Part B submitted by the Forests), and total cost of planned work (sum of all line 12’s from the BD Plan Profile, Part B submitted by the Forests).

### **43.3 - Project Tracking**

1. **FACTS**. FACTS is the database of record for all BD funded activities. Use the FACTS database to track BD funded projects, their proposed year of implementation, as well as accomplishment. The following reports are available from the FACTS database:

BD Balance Detail - Completed Work

BD Balance Sale Detail - Remaining Funded Work

BD Balance Summary - Remaining Funded Work by Sale

BD Profile – Part A FS 2400-62, District BD Funded Projects to be Included in Planned Program of Work

BD Profile - Part B FS 2400-62, Forest/Region BD Funded Projects to be Included in Planned Program of Work

2. **Forest Products Financial System (FPFS)**. Use FPFS to track BD collections (FSH 6509.17). Update FPFS if a Brush Disposal Treatment Plan requires revision as the result of a timber sale contract modification.