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**Forest Service Handbook 6509.11g – Service-Wide Appropriation Use Handbook
Chapter 60 - Permanent Appropriations**

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

60: Update the directive in its entirety and makes various technical and editorial changes.

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60.1 - Authority

1. The Act of May 23, 1908, as amended (16 U.S.C. 500), Payment for Receipts for Schools and Roads. This Act, commonly known as “Payments to States”, authorizes annual payments on a fiscal year basis to States equal to 25 percent of revenues from the sale of goods and services by the national forests. States shall use these payments for schools and roads.
2. The Act of June 22, 1948, as amended (16 U.S.C. 577g), Payment for Additional Lands Acquired in Northern Minnesota. This Act, commonly known as “Payments to Minnesota Counties”, authorizes annual payments on a fiscal year basis to the State of Minnesota from any national forest receipts not otherwise appropriated, an amount equivalent to three-quarters of 1 percent of the fair appraised value of certain national forest lands specified in the Act, situated in three Minnesota counties (sec. 61.2). Payments under the Act of May 23, 1908 (sec. 60.1, para. 1), shall not be applicable to the national forest land to which this Act applies.
3. Title III of the Bankhead-Jones Farm Tenant Act of July 22, 1937, as amended (7 U.S.C. 1012). This Act authorizes annual payments on a calendar year basis to counties, equal to 25 percent of net revenues received during the year (excluding receipts from the sale of land). Counties shall use these payments for schools and/or roads. This Act pertains primarily to national grasslands and land utilization projects.
4. Brush Disposal Act of August 11, 1916, as amended (16 U.S.C. 490). This Act authorizes the Secretary of Agriculture to require purchasers of national forest timber to deposit the estimated cost to dispose of brush and other debris resulting from their cutting operations.
5. Smokey Bear Act (16 U.S.C. 580p-2). This Act authorizes the Secretary of Agriculture to deposit all fees collected under regulations promulgated by the Secretary relating to “Smokey Bear” into a special Treasury account to be available to further the nationwide forest fire prevention campaign. Most fees deposited under this Act are royalty fees from Smokey Bear character-licensing collection agreements with merchandisers.
6. Woodsy Owl Act (16 U.S.C. 580p-3). This Act authorizes the Secretary of Agriculture to deposit all use or royalty fees collected for the manufacture, reproduction, or use of the name or character “Woodsy Owl” and the associated slogan, “Give a Hoot, Don’t Pollute”. The Secretary shall deposit all fees collected into a special Treasury account, to be available for obligation and expenditure, for the purpose of furthering the “Woodsy Owl” campaign to promote the wise use of the environment and programs, which foster maintenance and improvement of environmental quality.
7. Forest Service Quarters Operations and Maintenance (5 U.S.C. 5911, Other Provisions). This Act authorizes the collection of rental income from employees living in government residences. Such rents and charges shall be deposited in a special Treasury

account, to remain available for obligation until expended, for maintenance and operation of quarters.

8. Restoration of National Forest Lands and Improvements Act (16 U.S.C. 579c). Any monies received by the United States with respect to lands under the administration of the Forest Service, (a) as a result of the forfeiture of a bond or deposit by a permittee or timber purchaser for failure to complete performance of improvement, protection, or rehabilitation work required under the permit or timber sale contract or, (b) as a result of a judgment, compromise, or settlement of any claim, involving present or potential damage to lands or improvements, shall be deposited into the Treasury and are hereby appropriated and made available until expended to cover the cost to the United States of any improvement, protection, or rehabilitation work on lands, under the administration of the Forest Service rendered necessary by the action which led to the forfeiture, judgment, compromise, or settlement. Provided, any portions of the monies received in excess of the amount expended in performing the work are necessitated by the action, which led to their receipt, shall be transferred to miscellaneous receipts.

9. The Act of March 4, 1913, as amended (37 Stat. 843; 16 U.S.C. 501; Pub. L. 62-430, ch. 145), Expenditures from Receipts for Roads and Trails. This Act, commonly known as “Ten-percent Roads and Trails”, authorizes 10 percent of all monies received from the national forests during each fiscal year shall be available to be expended for the construction and maintenance of roads and trails, within the national forests in the States from which such proceeds are derived. Subsequent appropriations have amended this Act to allow the Secretary of Agriculture to expend funds without regard to the State in which the amounts were derived.

10. National Forest Management Act of 1976 (16 U.S.C. 472a (paras. h & i)). This Act authorizes Salvage timber harvest receipts shall be deposited in a designated Treasury fund from which money is available for obligation until expended.

11. Alaska National Interest Lands Conservation Act of 1980 (16 U.S.C. 539d). This Act authorizes that receipts from oil, gas, timber, coal, and other natural resources collected by the Departments of Agriculture and the Interior are to be made available to prepare, offer, and administer the timber sale program on the Tongass National Forest.

12. Land and Water Conservation Fund Act of 1965, as amended (16 U.S.C. 4601-4 through 4601-11). This Act authorizes the establishment of a special fund financed by fees from companies drilling offshore for oil and gas, from the sale of surplus Federal real estate, and taxes on motorboat fuel. The Land and Water Conservation Fund (L&WCF) provides financing for the acquisition of land and water, and easements on land and water, for recreation and protection of forest and wildlife areas.

13. Illinois Land Conservation Act of 1995 (16 U.S.C. 1609). This Act authorizes the conversion of Joliet Army Ammunition Plant to the Midewin National Tallgrass Prairie. Further, certain revenue receipts from the Midewin National Tallgrass Prairie are authorized for deposit into a special Treasury fund to be available for obligation until expended.

14. The Act of November 8, 1968 (102 Stat. 3327). This Act establishes the “Quinalt Special Management Area” from part of the Olympic National Forest, and assigns responsibility to the Forest Service for managing its natural resources and distributing proceeds from the sale of forest products according to provisions of the Act.
15. Land Between the Lakes Protection Act of 1998 (16 U.S.C. 460lll). This Act authorizes the Forest Service to retain certain recreation revenue receipts from the Land Between the Lakes National Recreation Area, to be deposited into a special Treasury fund to be available for obligation until expended.
16. Secure Rural Schools and Community Self-Determination Act of 2000 (16 U.S.C. 500), reauthorized by the Secure Payments for States Act of 2008, and extended to September 30, 2012 by Public Law 112-141 (July 6, 2012), the Moving Ahead for Progress in the 21st Century Act. This Act is related to the Act of May 23, 1908, and its Payments to States from the 25 Percent Fund. This Act provides choices to counties that include a guaranteed level of annual payments and funding for specific projects.
17. Hardwood Technology Transfer and Applied Research (16 U.S.C. 1650). This Act establishes the Institute of Hardwood Technology Transfer and Applied Research in Princeton, West Virginia, previously named the Robert C. Byrd Hardwood Technology Center in West Virginia. Revenues authorized by the authority shall be deposited into a special Treasury fund named the Hardwood Technology Transfer and Applied Research fund and such funds shall be made available to the Secretary of Agriculture for obligation until expended, without further appropriation, in furtherance of the purposes of the act including upkeep, management, and operation of the Institute and the payment of salaries.
18. Valles Caldera Preservation Act of 2000 (16 U.S.C. 698v). This Act authorizes establishment of the Valles Caldera Fund.
19. Commercial Filming (16 U.S.C. 460l-6d). The Act of May 26, 2000 (Pub. L. 106-206) authorizes retention of fees collected from commercial filming and photography land use authorizations and the obligation of these monies for the maintenance of the filming site.
20. Department of Interior and Related Agencies Appropriations Act for the Fiscal Year Ending September 30, 1990 (Pub. L. 101-121, October 23, 1989, 102 Stat. 1809). This Act authorized retention of timber sale receipts in excess of timber sale needs for National Forest System programs.
21. Stewardship Projects (16 U.S.C. 2104). Section 2104 as revised February 28, 2003, to reflect Section 323 of House Joint Resolution 2 (Pub. L. 108-7) as enrolled, the Consolidated Appropriations Resolution, grants the Forest Service authority until September 30, 2013, to enter into stewardship projects with private persons or public or private entities, by contract or by agreement, to perform services to achieve land management goals for the national forests or public lands that meet local and rural community needs.

22. Omnibus Consolidated Rescissions and Appropriations Act of 1996, Section 327, as amended (Pub. L. 104-134). This Act establishes a new account for Recreation Fee Demonstration program as a pilot project allowing Federal agencies to increase admission and user fees at Federal recreation areas and to retain the increased fees for use at the project level. The authority to collect fees under this section ends on September 30, 2004. The Act established new accounts, Timber Sale Pipeline Restoration Funds, for the Departments of the Interior and Agriculture for deposit of a portion of receipts from certain timber sales to be used for preparation of additional timber sales which are not funded by annual appropriations, and for the backlog of recreation projects. The termination date to be determined by the Secretaries under provisions of the Act.

23. Federal Water Project Recreation Act, 1965, as amended (Pub. L. 89-72) (16 U.S.C. 1271-1287). The Act has provided up to 50 percent of the costs of recreation facility development at certain reservoirs when a non-Federal entity entered into an agreement to provide the remaining development funds; to pay all of the costs of operations, maintenance, and replacement (OM&R); and to manage the area for public recreational use. For reservoirs constructed before 1965, the Federal contribution for the development of recreation facilities was limited to \$100,000 for each reservoir.

24. Cooperative Funds Act of June 30, 1914 (16 U.S.C. 498). The Act grants Federal Agencies to maintain wildland fire protection organizations for the protection of federal lands and for the States to assist local fire departments in maintaining wildland fire protection resources for the protection of State and privately owned lands. Structure and dump fire protection, which are the responsibility of local fire departments, are independent of this agreement.

25. The Fiscal Year 1999 Appropriations Act (112 Stat. 297-298 Section 343). The Act authorizes the Secretary of Agriculture to manage and operate the Institute of Hardwood Technology Transfer and Applied Research (Institute), to generate revenues, and to accept gifts and donations that further the goals of the Institute as stated in the Act.

26. The Fiscal Year 1995 Supplemental Appropriations for Disaster Assistance and Rescissions Act (Pub. L. 104-19). Section 2001(k) of this Act released certain timber sales that had been suspended legally for various environmental reasons. These timber sales are referred to as first generation sales under the Timber Sale Pipeline Restoration program.

27. Office of General Counsel Opinion dated December 13, 2002. This opinion states that timber sales under the Timber Pipeline Restoration program must use sales receipts for payments to States before net receipts are deposited into the Timber Sale Pipeline Restoration Fund.

28. Tongass Timber Reform Act of 1990 (16 U.S.C. 539d, Pub. L. 101-626). This Act establishes the Tongass Timber Supply Fund with related appropriations to finance the consistent supply of saw timber from the Tongass National Forest to meet the annual

market demand as defined in the Act and to use wood products which might otherwise not be utilized.

29. Omnibus Budget Reconciliation Act of 1993 (107 Stat. 403, Pub. L. 103-66). This Act authorizes the Forest Service to retain 15 percent of certain recreation receipts to defray the costs of collecting those receipts.

30. P.L. 106-133, Section 339(h) of the Omnibus Consolidated Appropriations Act of FY 2000, as amended by P.L. 108-108, Section 335 of the Interior and Related Agencies Appropriations Act of FY 2004; and P.L. 111-88, Section 420 of the Interior Department and Further Continuing Appropriations Act of FY 2010 (16 U.S.C. 528 Note). Public Law 106-113 authorized a pilot program, through FY 2009 for the sale and harvest of Forest botanical products. Public Law 108-108 extended the program through fiscal year 2010, and Public Law 111-88 provided further extension through fiscal year 2014 and fees for harvest of forest botanical products such as limbs, boughs, moss, berries, mushrooms, and other products. Fees collected from the sale of botanical products shall be deposited into a special account in the Treasury, available without further appropriation for expenditure until September 30, 2014 at which time any amounts remaining in the special account shall be transferred to the general fund of the Treasury.

31. The Sisk Act, Pub. L. 90-171, Act of December 4, 1967 (81 Stat. 531, as amended; 16 USC 484a). This Act authorizes land exchange for existing Treasury account 12X5216.

32. Consolidated Appropriations Act of 2008; Division F - Department of the Interior, Environment, and Related Agencies Appropriations Act, 2008; Title IV, General Provisions; Sec 422. This Act allowed collection of a permit fee during fiscal year 2007 by the Secretary of Agriculture under the Act of March 1915 (16 U.S.C. 497) for a marina on the Shasta - Trinity National Forest. These fees shall be deposited into a special account in the Treasury established for the Secretary of Agriculture, and shall remain available to the Secretary of Agriculture until expended, without further appropriation, for purposes stated in section 808(a) (3) (A-D) of Title VIII of division J of Public Law 108-447 (16 U.S.C. 6807), and for direct operating or capital costs associated with the issuance of a marina permit.

33. National Forest Organizational Camp Fee Improvement Act of 2003. The Organizational Camp program was authorized by the National Forest Organizational Camp Fee Improvement Act of 2003”, 16 U.S.C. 6231 et. Seq. (Feb. 20, 2003, P.L. 108-7, Div-F, Title V, Sec. 502, 117 Stat. 294 et. Seq). On September 1, 2004, the Office of Management and Budget (OMB) notified the Forest Service of their approval of Forest Service’s request to use existing Treasury account 12X5361 for the Organizational Camp Land Use Fee program.

34. P.L. 106-113, the FY 2000 Appropriations Act. This Act allows the Forest Service to charge a non-refundable fee for processing applications for special use authorizations, as well as charging special use permit holders a fee for monitoring the conduct of the authorization.

35. P.L. 105-263 (H.R.449) Oct. 19, 1998 Southern Nevada Public Land Management Act of 1998. 105 Pub. L. 263; 112 Stat. 2343; 1998 Enacted H.R. 449; 105 Enacted. This Act is to provide for the orderly disposal of certain Federal lands in Clark County, Nevada, and to provide for the acquisition of environmentally sensitive lands in the State of Nevada.

36. Federal Lands Recreation Enhancement Act Pub .L. 108-792 (December 8, 2004), Division J Other Matters, Title VIII. This Act authorizes the Forest Service to transfer the existing balances in 12X5050 and 125072 to 12X5268. These existing balances will be segregated in the new fund/program FDRF/FDRF. FDRF will receive no incoming revenue receipts and no reimbursements. Refunds (negative expenditures) may occur. No further fund transfers will occur after the balances in 12X5010 and 125072 are transferred in to FDRF.

37. The Fiscal Year 2004 Department of Interior and Related Agencies Appropriations Act (Pub. L. 108-108). This Act authorizes the Forest Service to receive a transfer of receipts from the Department of Interior's Land and Water Conservation Fund to finance the existing Forest Legacy Program, funded previously by State and Private Forestry general appropriation, 12X1105.

38. The Act of April 24, 1950 (16 U.S.C. 580h), 64 Stat. 85, Range Betterment Fund. This Act authorizes the Forest Service to retain a set portion of grazing receipts to finance the necessary expenses of range improvements defined in the Act.

39. Treasury and General Government Appropriations Act 2002, Sec 607. This Act authorizes Forest Service to receive and use funds resulting from the sale of materials, including Federal records disposed of pursuant to a records schedule recovered through recycling or waste prevention programs.

40. 42 U.S.C. 8256 Conservation, Sec. 625. Note. This Act authorizes the Forest Service to receive revenues from Recycling, Pollution, and Waste Reduction Activities; as well as Rebate Revenues from utility companies.

41. Energy Policy Act of 2005, 109 Pub. L. 58, Section 365. This Act authorizes Bureau of Land Management (BLM) to use a portion of receipts collected from mineral lease rentals to finance the Pilot Project activities at seven offices: Rawlins and Buffalo, WY; and Miles City, MT; Farmington and Carlsbad, NM; Grand Junction/Glenwood Springs, Co; and Venal, UT.

61 - Payments to States

61.1 - Payments to States Under The Act of May 23, 1908 - Fund/Program 5201/5201-Treasury Symbol 12X5201

The Act of May 23, 1908, as amended (16 U.S.C. 500), commonly known as "Payments to States", requires with a few exceptions, that 25 percent of all monies received from the national forests and deposited into the National Forest Fund (Treasury Receipt Account 125008) during a

fiscal year from timber, grazing, special-use permits, power and mineral leases, and admission and user fees be paid to the States in which the national forests are located, for public schools and public roads in the county or counties in which the national forests are situated (sec. 60.1, para. 1).

61.2 - Payments to Minnesota Counties - Fund/Program MNMN/MNMN - Treasury Symbol 12X5213

The Act of June 22, 1948, as amended (16 U.S.C. 577g), provides that the Secretary of the Treasury, upon certification by the Secretary of Agriculture, shall pay to the State of Minnesota at the close of each fiscal year, from any national forest receipts not otherwise appropriated, an amount equivalent to three-fourths of one percent of the fair appraised value of certain national forest lands in the counties of Cook, Lake, and St. Louis situated within the Superior National Forest. (sec. 60.1, para. 2)

61.3 - Payments to Counties, Bankhead-Jones Farm Tenant Act - Program NGNG - Treasury Symbol 12X5896

Credit receipts from Title III, Bankhead-Jones Farm Tenant Act, lands designated as either national grasslands or land utilization projects to a special account (sec. 60.1, para. 3). When the status of such lands is changed to that of a national forest, credit such receipts to the National Forest Fund (125008).

At the end of each calendar year, 25 percent of the net revenues from each national grassland or land utilization project are paid to the counties in which such lands are located. These payments are not payments in lieu of taxes (PILT); instead, they are national grassland or land utilization project receipts to be shared through grants with local governments for the purposes stated in the Act.

61.4 - Payments to States Under the Secure Rural Schools and Community Self-Determination Acts

The Secure Rural Schools and Community Self-Determination Act of 2000 (16 U.S.C. 500) expired at fiscal yearend 2007. The Secure Payments for States Act of 2008 is a reauthorization of the Secure Rural Schools and Community Self-Determination Act of 2000. The Secure Payments for States program was extended until September 30, 2012 by Public Law 112-141, The Moving Ahead for Progress in the 21st Century Act (“MAP 21”, July 6, 2012). These laws provides stabilized education and road maintenance funding through predictable payments to counties, job creation in those counties, and other opportunities associated with the restoration, maintenance, and stewardship of Federal lands.

Under statutory provisions, counties may select a cash payment alone (calculated based on an average of several past years’ forest receipts), or a combination of cash payment plus funding for local conservation projects.

To fund these payments, Forest Service first uses all forest receipts from the National Forest Fund receipt account 125008, transferred to Treasury Account 12X5201. If those receipts are

insufficient, a supplemental appropriation is obtained for the amount required. See exhibit 01 for a display of the funds and programs used for these payments.

61.4 – Exhibit 01

“Secure Rural Schools” Treasury Symbols, Funds, and Programs

Treasury Symbol	Fund	Program
12X5201	PSPS-National Forest Fund Payments to States, Available Receipts	PSPS - National Forest Fund Payments to States, Available Receipts
	PSRS – Title II Resource Advisory Committee (RAC) Funding	PSRS - Title II Resource Advisory Committee (RAC) Funding
	SRS2 – Title II RAC Funding	SRS2 - Title II RAC Funding
12Y1117 *See Note	PSSP – Payments to States Supplemental	PSSP - Payments to States Supplemental

* Note - Treasury assigned an annual fund, 12Y1117, where the “Y” is replaced by the last numeric digit in the fiscal year. For example, the supplemental appropriation for FY 2012 is 1221117, and for FY 2013 is 1231117.

62 - Permanent Forest Management Related Funds

62.1 - Brush Disposal - Program BDBD - Treasury Symbol 12X5206

Use this account for deposits from timber purchasers to cover the estimated costs to dispose of brush and other debris resulting from their cutting operations (sec. 60.1, para. 4).

Use these funds deposited, until expended, to dispose of slash and other debris that result from national forest timber sales and for supplemental protection of the cutover areas in lieu of actual disposal (16 U.S.C. 498). This is a permanent appropriation available for expenditure as the funds are earned, providing proper apportionment is obtained. These funds are available for the activities included in the approved brush disposal plan that establishes the required deposit.

1. Actual Brush Disposal Operations. Use BDBD funds to:

- a. Burn or otherwise dispose of logging slash and debris, including preparation for burning (construction of firelines, hose lays, and piling slash), ignition, mop-up, and patrol.
- b. Fall snags to control slash fires.
- c. 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.
- d. Rent or purchase crew trucks or pickups for brush disposal personnel when the needed vehicles are unavailable from the Working Capital Fund fleet.
- e. Purchase miscellaneous hand tools and supplies for slash disposal work.
- f. Purchase miscellaneous camp equipment including stoves and refrigerators.
- g. Finance multi-purpose structural improvements as provided in chapter 40 of this handbook.

2. Supplemental Protection in Lieu of Actual Disposal. Use of BDBD funds for supplemental protection must be supported by brush disposal plans. Authority for using BDBD 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.

Ensure that any labor expenditures, before and after the fire season, result in actual hazard reduction work. If pre-season or post-season critical fire conditions exist, use

BDBD funds to finance the salaries and expenses of employees who are engaged in supplemental protection activities on slash areas.

Use BDBD funds for radio equipment to supplement regular forest communications systems to provide communication for protection of cutover areas. Equipment costs for supplemental protection must be included in the brush disposal plan.

3. Suppressing Forest Fires that Start from Brush Disposal Activities.

a. When fires occur as a result of brush disposal activities within brush disposal areas that effectively dispose of the slash, use BDBD funds for the suppression costs to the extent that these funds have been earned (on the basis of timber cut) and are still available for obligation on the burned sale area. Since accounting records do not furnish information on the unexpended amount of such earnings on individual timber sale areas, base determinations of earned amounts on estimates. Retain sufficient funds to finance adequate brush disposal on the remaining sale areas of the national forest involved.

b. Following the principle that work project precautionary measures are a part of project costs, use BDBD funds for the cost of any necessary fire personnel used exclusively as a precautionary measure in burning the brush.

4. Restrictions. Use BDBD funds only for slash created by the current timber purchaser's operations. Do not use BDBD funds for natural or previous operator-created slash.

62.2 - Hardwood Technology Transfer and Applied Research Fund - Fund HDWD - Treasury Symbol 12X5462

The Fiscal Year 1999 Appropriations Act (sec. 60.1, para. 25), authorizes the Secretary of Agriculture to manage and operate the Institute of Hardwood Technology Transfer and Applied Research (Institute), to generate revenues and to accept gifts and donations that further the goals of the Institute as stated in the Act.

Revenue received as part of the operation of the Institute must be deposited into a special fund in the U.S. Treasury Department, known as the "Hardwood Technology Test and Applied Research Fund" Treasury Symbol 12X5462, which must be available until expended. Use HDWD funds for the upkeep, management, and operation of the Institute and the payment of salaries and expenses. However, HDWD funds are not available for facility expansion or alteration, or for new construction.

62.3 - Resource Management Timber Receipts - Funds RMET and RMTR - Treasury Symbol 12X5220

The annual Appropriations Act for fiscal year 1990 (sec. 60.1, para. 20) made excess receipts from timber sales available for the subsequent year for necessary support costs of National Forest System programs as follows: 6 percent for trail maintenance, 4 percent for trail construction, 20

percent for wildlife and fish habitat management, 20 percent for soil, water, and air management, 5 percent for cultural resource management, 5 percent for wilderness management, 10 percent for reforestation, and 30 percent for timber sale administration and management. No excess receipts were generated after 1989.

62.4 - Timber Salvage Sales - Funds SFSF and SSSS - Treasury Symbol 12X5204

Although SSSS is the current fund for the Salvage Sale Fund, readers may see obsolete fund SFSF in prior years' documentation.

The Salvage Sale Fund was established to facilitate the timely removal of timber damaged by fire, wind, insects, diseases, or other events.

1. Authorized Collection. Amounts collected for salvage sale purposes are (a) included as a part of the payment for the salvageable material, (b) deposited into a designated fund that is available until expended, (c) not considered as monies received from 16 U.S.C. 501, and (d) transferred to the Treasury General Fund when in excess of the costs of accomplishing the purposes for which deposited.
2. Authorized Uses. Use these funds on any qualifying salvage sale. If a portion of a sale qualifies as salvage, use salvage funds for the cost of preparing and administering that salvage component only. These funds are available as soon as deposited and remain available until expended.

Use these funds in conjunction with appropriated funds to accomplish authorized work on qualifying sales that have a salvage component. Use salvage funds for the following activities:

- a. Sale Preparation. Include the reconnaissance, silvicultural prescriptions, fuels inventory, logging system design, volume estimates, marking, landline location, compliance with the National Environmental Policy Act (NEPA), and other timber support. Also, include all other tasks necessary to prepare a contract for the removal of the timber.
- b. Supervision of Harvest. Include the administration of contracts, inspection of the contract operations, supervision of force account logging, and measurement of the timber to ensure that payment is received for the material.
- c. Transportation System. Include transportation planning, reconnaissance, route location, surveying, materials investigation, compliance with the National Environmental Policy Act (NEPA), and other resource coordination needed to properly plan the needed roads. Include the work necessary to completely prepare project drawings and specifications, determine the cost of staking designed roads on the ground, and provide the necessary engineering estimates. Establish controls to ensure proper payment or credit for work accomplished and to ensure that the project is constructed in accordance with the contract. Also, include supervision of force account construction. Do not use salvage funds for the actual cost of road construction (contracted or force account).

- d. Other Costs. Include utilities, transportation, supplies, materials, and other expenses of similar nature.
 - e. Indirect Costs. Charge indirect costs based on the cost pools on the affected unit.
3. Funds Not for Use. Do not reimburse the salvage sale fund for work performed from other appropriations that may be available to do the specified work. Do not charge this fund for any actual road construction costs; instead, charge other road construction funds.
4. Status of Fund Determinations. Make an annual analysis of the status of pooled accounts to determine the estimated cost of the remaining work eligible to be performed with these funds.
- a. Regional Foresters. Establish a schedule for their pooled accounts and specific procedures for making the determination (FSM 2435.04). Transfer any excess balances to the Washington Office in accordance with procedure in FSH 2409.18 chapter 50, for deposit into miscellaneous receipts in the Treasury of the United States.
 - b. Forest Supervisors. Analyze the status of their pooled accounts and submit the status and summary of uncompleted work units for the forest to the regional forester (FSM 2435.04). The analysis must compare the estimated cost of the remaining planned work to be performed with the projected available balance in the pooled account. If a deficit is projected, upon advice from the Forest Supervisor, it may be necessary to re-plan some of the work, re-plan a portion of the lower priority work for accomplishment with other funds, or make additional collections (surcharge) from sales eligible for salvage sale funding in the next year.

Additional direction can be found in the Timber Sale Preparation Handbook, FSH 2409.18 chapter 50.

62.5 - Timber Sale Pipeline Restoration Funds - Fund TPTP - Treasury Symbol 12X5264

The purpose of the Timber Sale Pipeline Restoration Fund is to provide an additional source of funds for restoring the timber sale pipeline and addressing backlog recreation project needs. These funds are revenue from timber sales released under section 2001(k) of the fiscal year, less payments to States and local governments and other necessary deposits (sec. 60.1, para. 26). Based on an Office of General Counsel opinion, dated December 13, 2002, payments to States must be made from these receipts before any deposits are made into this fund (sec. 60.1, para. 27). The Forest Service and the Bureau of Land Management share in these revenues, referred to as first generation funds. Seventy-five percent of the net funds are deposited in an account for timber sale pipeline preparation and 25 percent are deposited separately for the recreation backlog program.

Revenues (less payments to States and other necessary deposits), generated by timber sales prepared using these funds, are to be deposited into the Timber Sale Pipeline Restoration Fund for additional timber sale preparation and backlog recreation work, using the same 75 percent

and 25 percent distributions, respectively. However, these second generation funds are not shared with the Bureau of Land Management.

62.51a - Timber Sale Pipeline Sale Preparation - Program TPPS

Use TPPS funds for preparation of additional timber sales (Gates 2 and 3) on National Forest System lands other than salvage sales as defined in section 2001(a)(3) of Public Law 104-19 (sec. 60.1, para. 26).

62.51b - Timber Sale Pipeline Recreation Backlog - Program TPCD

Use TPCD funds for financing the backlog of recreation projects on National Forest System lands.

62.52 - Forest Botanical Products - Fund TPBP and Program TPBP

Initially authorized by the Department of Interior and Related Agencies Appropriation Act, 2000 (Public Law 106-113, sec. 339(h)), the Forest Botanical Products program was extended from September 30, 2009 to September 30, 2010 by Public Law 108-108, Section 335 of the Interior and Related Agencies Appropriations Act of FY 2004, and further extended to September 30, 2014 by Public Law 111-88, the Interior Department and Further Continuing Appropriations, Fiscal Year 2010 (sec. 420, enacted October 30, 2009). The Botanical Products program is a pilot program, authorized through FY 2014, for the sale and harvest of forest botanical products (sec.60.1, para. 30). The objectives of the pilot program are to maintain, enhance, or restore forest ecosystems to desired condition; and to provide for the sale and harvest of forest botanical products within the capability of ecosystems in a manner that complies with environmental standards and contributes to meeting the Nation's demand for these goods and services. This authority provides a mechanism for funding environmental analyses and administrative tasks (inventory, analysis, sustainability determination for harvest levels, permit issuance and administration, and monitoring) to facilitate the botanical products pilot program.

The Act requires Forest Service to charge and collect a portion of the fair market value of the harvested forest botanical products. In addition, the Act also requires the Forest Service to charge and collect a portion of the costs associated with granting, modifying, or monitoring the authorization for harvest of the forest botanical products. For example, forest botanical products include bark, needles, cones, mushroom, wildflowers, roots, Christmas trees, and so forth.

Fees collected from the sale of botanical products must be deposited into a special account in the Treasury, and shall be available without further appropriation for expenditure until September 30, 2014, at which time any amounts remaining in the special account shall be expended for activities related to granting, modifying or monitoring the authorization for harvest, including the costs of any environmental analysis. Before the authorization of the Botanical Products program, Forest Service previously collected fees for these same botanical products and deposited them in the National Forest Fund, Treasury receipt account 125008, core accounting system fund 5008.

62.6 - Tongass Timber Supply - Fund TTTT - Treasury Symbol 12X5217

The Alaska National Interest Lands Conservation Act of 1980 (sec. 60.1, para. 11) authorized that receipts from oil, gas, timber, coal, and other natural resources collected by the Departments of Agriculture and the Interior be made available to prepare, offer, and administer the timber sale program on the Tongass National Forest. This fund was eliminated by the Tongass Timber Reform Act of 1990 (sec. 60.1, para. 28) and replaced by the annual appropriation, Tongass Timber Supply Fund (12X1110). The funds are currently included in the National Forest System appropriation.

62.7 - Stewardship Contracting - Fund SSCC and Program SSCC - Treasury Symbol 12X5540

Authority for the Stewardship Contracting program expires September 30, 2013 (60.1, para. 21). According to the provisions of the Stewardship Contracting program, fees collected from the sale of forest products are accounted for in the Timber Sale Accounting (TSA) system. TSA records receipts in the suspense deposit account, Suspense Deposit, Non-Government (SDNG).

Contractors provide services to accomplish conservation projects, and the value of those services is compared to the value of the forest products harvested. If the cost of contractor's services exceed the value of the forest products, a portion of the forest product receipts are refunded to the contractor. When the Contracting Officer declares residual receipts, the funds are moved from SDNG to SSCC as retained receipts or to BDBD, CWKV or SFSF and are available for use.

SSCC funds are available for use on the unit collected or on another unit as determined by the Regional Forester; as well as for other stewardship contracts to perform services to achieve land management goals for the national forests and the public lands that meet local and rural community needs.

Stewardship contracting facilitates the accomplishment of various resource management objectives, including reduced fuels in the wildland urban interface, improved forest health, and enhanced wildlife habitat. These objectives are accompanied through the use of one or more innovative new authorities including the application of receipts from timber sales towards resource work, using best value contracting and contracts that extend to ten years, improving efficiency through the use of “bundled” contracts; which is the consolidation of two or more smaller contracts into a single contract. Collaboration with local and rural communities is an integral part of each stewardship contract or agreement. Funds described here are those generated through the sale of forest products that exceed the value of services provided (sec. 60.1, para. 21). The national allocation of these funds is used to achieve land management goals that benefit local and rural community needs and that meet one of the seven goals contained in the law (16 U.S.C. 2104) as follows:

1. Road and trail maintenance or obliteration to restore or maintain water quality;
2. Soil productivity, habitat for wildlife and fisheries, or other resource values;
3. Setting of prescribed fires to improve the composition, structure, condition and health of stands or improve wildlife habitat;

4. Removing vegetation or other activities to promote healthy forests, reduce fire hazards, or achieve other land management objectives;
5. Watershed restoration and maintenance;
6. Restoration and maintenance of wildlife and fisheries habitat; and
7. Control of noxious and invasive weeds, and re-establishment of native plant species.

63 - Recreation Related Funds

63.1 - Recreation Fees, Forest Service -Treasury Symbol 12X5268

Fees collected from specific recreation sites that are part of the Recreation Fees, Forest Service programs, are deposited into specific programs and used as described in sections 63.11 - 63.15. The authority for this activity expires September 30, 2014.

63.11 - Recreation Fees, Forest Service Site Specific - Fund FDFD and Program FDDS

Ninety-five percent of the fees collected are deposited to program FDDS and may be used for the area, site, or project concerned, for backlog repair and maintenance projects, and for interpretation, signage, habitat or facility enhancement, resource preservation, annual operation, maintenance, and law enforcement related to public use.

63.12 - Recreation Fees, Forest Service Agency Specific - Fund FDFD and Program FDAS

Five percent of the fees collected are deposited to program FDAS and may be used for the same purposes as FDDS but for areas, sites, or projects selected at the discretion of the Regional Forester.

63.13 - Recreation Fees, Forest Service Grey Towers National Historic Site Fees - Fund FDFD and Program GTGT

The Secretary may impose reasonable fees and charges for admission to and use of facilities on Grey Towers. Any monies received by the Forest Service in administering Grey Towers shall be deposited into the United States Treasury Department and covered in a special fund called the Grey Towers National Historic Site Fund. Monies in the Grey Towers National Historic Site Fund shall be available until expended, without further appropriation, for support of programs of the Grey Towers, and any other expenses incurred in the administration of Grey Towers.

63.14 - Recreation Fees, Forest Service Deferred Maintenance Projects for Recreation Facilities - Fund FDFD and Program FDRF

There are three existing Treasury accounts that are involved with the implementation of the Federal Lands Recreation Enhancement Act, P.L. 108-792 (December 8, 2004), Division J Other Matters, Title VIII (sec. 60.1, para. 36). The three accounts are: 12X5268, Recreation Fees, Forest Service, 12X5010, Recreation Fees for Collection Costs (originally authorized by 107

Stat. 403), and 125072, Fees, Operation, and Maintenance of Recreation Facilities, Forest Service (originally authorized by 101 Stat. 1330-265).

The Forest Service can transfer existing balances in 12X5010 and 125072 to 12X5268. These existing balances were segregated in the new fund/program FDRF/FDRF, and are used to reduce the deferred maintenance project backlog at Forest Service recreation sites, in accordance with the Forest Service Recreation Sites Facility Master Plans (“RS-FMPT”). FDRF/FDRF will receive no incoming revenue receipts, no reimbursements, and no further fund transfers, unless additional statutory authority is enacted. Refunds (negative expenditures) may occur (sec. 60.1, para. 36).

63.15 - Recreation Fees, Forest Service Fees - Fund FDMF and Program FDMF

Forest Service may retain receipts collected in FY 2007 from Shasta-Trinity NF marina(s) (sec. 60.1, para. 32), permits issued under the Term Permit Act (16 U.S.C. 497), to be used for purposes stated in the Federal Lands Recreation Enhancement Act (16 U.S.C.6807). Sites operated under the Term Permit Act were accepted as projects to test, under the provisions of the Recreation Fee Demonstration Project, and the marina fees were retained under that authority at that time. When Federal Lands Recreation Enhancement Act was passed, it repealed Land & Water Conservation Act authority, but did not address sites operated under the Term Permit Act. Therefore, the marinas are under the authority of the Term Permit Act, where receipts are credited to 125008, the National Forest Fund.

64 - Permanent Infrastructure Related Funds

64.1 - Timber Purchaser Election Road Construction - Treasury Symbol 12X5202

64.11 - Fund PEPE and Program PEPE

When a small business timber purchaser is awarded a contract, the purchaser may elect to pay the Forest Service to construct or reconstruct any permanent road or bridge required by the timber sale. Use PEPE funds to finance only the forest development roads constructed or reconstructed under the terms and conditions of timber sale contracts. Use a standard necessary to harvest and remove the timber and other products covered by the particular sales. Use CMRD funds for all costs to the Government in excess of the available PEPE funds. Use CMRD funds for the additional costs associated with the construction of a higher standard road than what is required for removal of the timber and other products covered by the particular sale.

64.12 - Fund PEPE and Program PEP2

This fund is used for vegetative treatments in timber stands at high risk of fire due to insect, disease, or drought; road work in support of vegetative treatments to support forest health objectives; and maintaining infrastructure for the processing of woody fiber in Regions where it is critical to sustaining local economies and fulfilling the forest health objectives of the Forest Service. Funds are available for obligation until expended.

64.2 - Operation and Maintenance of Forest Service Quarters - Fund QMQM - Treasury Symbol 12X5219

This appropriation is funded from quarters rental deposits from Forest Service owned and operated employee housing (sec.60.1, para. 7). Included are rental deposits from Government residences constructed with Job Corps transfer appropriations. The QMQM funds are available for obligation until expended. Administrative units (Forests, Stations, and so forth) may pool these deposits and expenditures.

For the purpose of this appropriation, maintenance is defined as all types of maintenance to a structure or building including any Government-owned property and appliances integral to the facility. The fund does not cover betterments, additions, or replacement construction and new construction. Do not use this appropriation for complete or partial replacement of structures when lost by fire, flood, wind, earthquake, other disaster, or acts of God.

Use this fund for inspection, management, and direct maintenance of the benefiting quarters and associated utility systems, vehicular and pedestrian circulation and access ways, and other Government furnished-site improvements common to the residential community. This fund may also be used to pay the rental costs of leased quarters, utilities, and other direct costs, when the Government leases quarters for employees due to extreme housing shortages in the area. Do not use these funds for other types of facilities or buildings.

When a maintenance management or individual maintenance project includes housing and other non-qualifying structures, prorate the cost on an equitable and consistent basis such as square footage, waste consumption volumes, replacement costs, or similar method.

Bill for rent and occupancy costs of other Federal and non-Federal persons using Forest Service quarters under collection or reimbursable agreements, using the established quarter rental rates applicable to the quarters furnished. Include this cost as part of the total cost reimbursement due from the other party. Deposit these reimbursable amounts to this account on the unit(s) that provided the quarters.

When another agency agreement requires cost reimbursement for Forest Service occupancy of that agency's quarters, pay the charges from the fund financing the project.

64.3 - Roads and Trails for States - Fund TRTR - Treasury Symbol 12X5203

Under the Act of March 4, 1913, as amended (sec. 60.1, para. 9), 10 percent of National Forest receipts must be used by the Secretary of Agriculture, without regard to the State in which the amounts were derived, to repair or reconstruct roads, bridges, and trails on National Forest System lands or to carry out and administer projects to improve forest health conditions, which may include the repair or reconstruction of roads, bridges, and trails on National Forest System lands in the wildland community interface where there is an abnormally high risk of fire. The projects must emphasize reducing risks to human safety and public health and property and enhancing ecological functions, long-term forest productivity, and biological integrity. The projects may be completed in a subsequent fiscal year. Funds must not be expended under this

Act to replace funds which would otherwise appropriately be expended from the timber salvage sale fund. These funds are not available to decommission roads and trails.

65 - Permanent Land Areas Related Funds

65.1 - Land between the Lakes Management Fund - Fund LBLB - Treasury Symbol 12X5360

The Land between the Lakes Protection Act of 1998 (sec. 60.1, para. 15) transferred management of the Land between the Lakes National Recreation Area (LBLNRA) to the Forest Service from the Tennessee Valley Authority. All amounts received from charges, user fees, and natural resource use, including timber and agricultural receipts, must be deposited into this fund. These funds are available for the management of the LBLNRA including payments, salaries, and expenses. Also, see Chapter 70, Trust Funds, for use of the Land between the Lakes Trust Fund, fund LBTU.

65.2 - Midewin National Tallgrass Prairie Rental Fees - Fund PIPI - Treasury Symbol 12X5277

Deposit receipts from user fees, sales of surplus equipment, and rental fees from the use of the Midewin National Tallgrass Prairie land and the salvage proceeds from sales of facilities and improvements into this fund. Use the fund to pay the State of Illinois and affected counties a fee prescribed under Public Law 104-106, section 2915 (sec. 60.1, para. 13). Use any remaining funds to fund prairie restoration, improvements, and administrative activities.

65.3 - Midewin National Tallgrass Prairie Restoration Funds - Fund PRPP - Treasury Symbol 12X5278

Under section 2915(f) of the Illinois Land Conservation Act of 1995, receipts from use fees, sales of surplus equipment, and the salvage value proceeds from sale of any facilities and improvements, can be used to cover the cost of restoration, visitor center, recreational facilities and administrative office construction, prairie improvement, and operation and maintenance activities on the Midewin National Tallgrass Prairie (sec. 60.1, para. 13).

65.4 - Quinault Special Management Area - Fund QAQA - Treasury Symbol 12X5223

The Act of November 8, 1968 Section 4, provides that 10 percent of the gross proceeds from the sale of forest products on the Quinault Special Management Area are transferred to this account and are available for administration of future timber sales (sec. 60.1, para. 14).

65.5 - Valles Caldera Fund - Fund VCNP - Treasury Symbol 12X5363

The Valles Caldera Preservation Act of 2000 authorized the acquisition of the Baca Ranch located in New Mexico and the establishment of the Valles Caldera National Preserve (sec. 60.1, para. 18). Use VCNP funds for the deposit of receipts collected for recreational and other uses of the Preserve, as well as grants and donations. VCNP funds are available for obligation until expended for the following: administration, preservation, restoration, operation, maintenance, improvement, repair, and related expenses of the Preserve under the Trust's management

jurisdiction. National Forest System chapter 30 of this Handbook for use of Valles Caldera National Preserve, program NFVC.

In addition to fund VCNP, Valles Caldera also receives general fund allocations in the National Forest Fund appropriation. Treasury Symbol 12X1106, fund VCVC also, (chapter 30 of this Handbook).

66 - Permanent Land Uses Related Funds

66.1 - Restoration of Forest Lands and Improvements - Fund/Program RIRI - Treasury Symbol 12X5215

This fund receives money from the following sources:

1. Forfeiture of Deposits or Surety Bonds. This authority applies to the forfeiture of deposits or bonds of permittees and timber purchasers. Permittees are any authorized user of the National Forests that is required to post a bond to protect the United States, including those permittees who operate on lands administered by the Forest Service under permits or leases issued by the U.S. Department of the Interior, and Bureau of Land Management. The forfeiture covers the cost of completing work on lands under Forest Service administration. Examples include the failure of a strip-mining permittee to restore lands as required by the permit or the failure of a timber sale purchaser to comply with the contract to take required erosion control measures. Based on Comptroller General's Decision, volume 67, page 276 (67 Comp. Gen. 276), if Forest Service appropriations were used to complete the required work before the collections were received, the collections may be used to cover the restoration costs paid from the Forest Service appropriations (sec. 60.1, para. 8).

2. Judgment, Compromise, or Settlement of Any Claim. If the written Judgment Order, Compromise Statement, or Settlement Agreement so states, use these funds to improve, protect, or rehabilitate the damaged resource that caused the action that led to the cash settlement. An example is when a timber purchaser's negligence caused a fire that damaged resources or improvements or created an erosion or flood-control problem. This authority does not apply to recoveries under procurement or construction contracts.

Use the monies collected to cover the cost of improvement, protection, or rehabilitation work that led to the collection action. If Forest Service appropriations were used to complete the required work before the collections were received, the collections may be used to cover the restoration costs paid from the Forest Service appropriations. Deposit the collections into RIRI and transfer the expenditures of restoration from the Forest Service appropriations that paid for the work. Maintain individual account identification in the same manner as for cooperative work deposits. Amounts received in excess of the restoration costs must be deposited to Miscellaneous Receipts. See FSM 6512.51 for additional information regarding the use of monies received from legal settlements, judgments and compromises.

66.2 - Administration of Rights-of-Way and Other Land Uses - Fund URRF and Programs URFM, URFF, URFA, and URCP - Fund URUR and Programs URMN and URMJ - Treasury Symbol 12X5361

66.21 - Commercial Filming and Still Photography Land Use Fee Retention - Fund URRF and Programs URFM, URFF, and URFA

Use fund URRF to deposit land use fees from commercial filming and still photography permits under the authority of the Act of May 26, 2000 (sec. 60.1, para. 19). All land use fees collected remain available until expended and are to be distributed and used in accordance with the following formula:

1. Local Administrative Unit - Program URFM. Up to 80 percent of the land use fees collected are available at the forest level for managing and administering commercial filming and still photography activities, streamlining the issuance of commercial filming and still photograph authorizations, and other such purposes.
2. Commercial Filming Collection Costs - Program URFF. Up to 10 percent of the land use fees may be used to cover the unit's cost of collecting the land use fees for commercial filming and still photography authorizations.
3. Commercial Filming Regional Office and Washington Office - Program URFA. Up to 10 percent of the land use fees are available for use by the Washington Office and Region of which 5 percent would be available to the Regional Forester and the other 5 percent would be available to the Washington Office, to develop and implement agency policies for commercial filming and still photography.

See FSH 2709.11, chapter 30, Fee Determination, for further direction on land use fees.

66.22 - Organizational Camps Program - Fund URRF and Program URCP

Existing Treasury account 12X5361 was established for "Administration of Rights-of-Way and Other Land Uses" as authorized by the 113 Stat. 1501 A-196, Sec. 331. Under the new "Organizational Camp Program", organizations such as the Boy Scouts, Girl Scouts, faith-based and community-based groups obtain national forest land use permits to conduct camp sessions for young people or disabled persons. The collected land-use rent receipts for these camps are available without further appropriation, to be expended for monitoring of Forest Service special use authorizations, administration of the Forest Service's special program, interpretive programs, environmental analysis, environmental restoration, and similar purposes" related to the organizational camp program.

66.23 - Cost Recovery - Funds and Programs URMN/URMN and URMJ/URMJ

These available receipts are collected in the form of fees to recover administrative costs associated with applications and authorizations for use of National Forest System lands (36 CFR Part 251). Public Law 106-113, the FY 2000 Appropriations Act (sec. 60.1, para. 34). Both fees (application processing and authorization monitoring) will be available receipts to recover forest-

level costs for processing the application and monitoring compliance with terms. FSH 2709.11 Special Uses Handbook contains guidance for Lands and Recreation staffs for evaluation and issuance of special use authorizations. Examples of authorized land uses include road rights-of-way serving private residences, apiaries, domestic water supply conveyance systems, telephone and electric service rights-of-way, oil and gas pipeline right-of-way, communications facilities, hydroelectric power generating facilities, ski areas, resorts, marinas, municipal sewage treatment plants, and public parks and playgrounds.

Forest Special Uses employees will evaluate each application to determine if the project is minor or major. Agency core accounting system fund and program URMN will be used for the accounting for minor projects, and fund/program URMJ will be used for major projects. Fund managers shall track collections, spending authority, and disbursement activity using standard FFIS financial reports.

67 - Licensee and Go Green Programs

67.1 - Smokey Bear and Woodsy Owl - Funds LPWO, LPSB, and LPFL - Treasury Symbol 12X5214

Deposit royalties and fees from licenses issued for the manufacture, reproduction, and other use of the name or character of "Smokey Bear" and/or "Woodsy Owl". This Treasury Symbol is divided into funds LPSB and LPFL to separate the receipts for each program.

67.11 - Licensee Program Smokey Bear - Fund/Program LPSB

Deposit into fund LPSB all fees collected under regulations promulgated by the Secretary of Agriculture relating to Smokey Bear. The funds are available to further the nation-wide forest fire prevention campaign (sec. 60.1, para.5).

67.12 - Licensee Program Woodsy Owl - Fund/Program LPFL

Deposit into fund LPFL from the Woodsy Owl program (sec. 60.1, para. 6). The funds are available for the purposes of furthering the Woodsy Owl campaign. Fund LPWO was used for Woodsy Owl in fiscal years prior to 2003, but is being phased out in favor of LPFL.

67.2 - Forest Service Go Green Program (Conservation) - Fund/Program GRGG

Forest Service GO GREEN Program-Conservation GRGG under existing Treasury Symbol 12X5214 is authorized to receive revenues from Recycling, Pollution, and Waste Reduction Activities; as well as Rebate Revenues from utility companies.

Treasury and General Government Appropriations Act, 2002, Public Law 107-67, Title VI - General Provisions, Departments, Agencies, and Corporations Section 607 authorizes Federal agencies to receive and use revenue resulting from waste prevention and recycling programs. Such revenue must be available until expended for the purpose of waste reduction, prevention, and recycling programs.

42 U.S.C. 8256 Conservation Sec. 625. Note (sec. 60.1, para.39): An amount equal to 50 percent of Forest Service energy rebate may be retained and credited to accounts that fund energy and water conservation activities. The amount retained must remain available until expended for additional specific energy efficiency or water conservation projects or activities, including improvements and retrofits, facility surveys, additional or improved utility metering, and employee training and awareness programs, as authorized by section 152(f) of the Energy Policy Act (Public Law 102-486).

The remaining 50 percent of each rebate, must be transferred to the General Fund of the Treasury at the end of the fiscal year in which it was received (sec. 60.1, para. 40).

67.3 - Forest Service Insignia (Shield) - Fund 3220 - Treasury Symbol 123220

Licensing income for the Forest Service insignia is described in this section because it is a licensee program. But the Forest Service has no authority to retain royalties and fees from licenses issued for the manufacture, reproduction, and other use of the Forest Service insignia. Deposit all insignia receipts in Miscellaneous Receipts, fund 3220, Treasury Symbol 123220, and make all expenditures from appropriated funds identified by using the Primary Purpose principle.

68 - Other Special Funds

68.1 - Land Exchange and Conveyance of Administrative Sites - Funds/Programs EXEX/EXEX, EXSC/EXSC and EXSL/EXSL - Treasury Symbol 12X5216

See chapter 40, “Capital Improvement and Maintenance and Land Acquisition” for direction pertaining to Land Exchange and Conveyance of Administrative Sites (Treasury Symbol 12X5216).

68.2 - Forest Legacy Program - Fund LGCY and Program LGCY - Treasury Symbol 12X5367

The Fiscal Year 2004 the Department of Interior and Related Agencies Appropriations Act Public Law 108-108 (sec.60.1, para. 37) authorizes the Forest Service to receive a transfer of receipts from the Department of the Interior’s Land and Water Conservation fund to finance the existing Forest Legacy Program, funded previously by State and Private Forestry general appropriation, 12X1105. To accommodate the new financing arrangement at the Office of Management and Budget’s request, the Department of Treasury established a new special fund, 12X5367, “State, Private and International Forestry Land and Water Conservation Fund”. The program expenditures include grants and an occasional land purchase but no real property will be procured or constructed.

68.3 - Range Betterment Fund - Fund RBRB and Program RBRB - Treasury Symbol 12X5207

This fund finances the necessary expenses of range rehabilitation, protection, and improvement (sec. 60.1, para. 38). The program receives 50 percent of all monies collected during the prior fiscal year for grazing domestic livestock on National Forest Lands in the 16 Western States.

Range Betterment's Treasury account is a Special Fund, but the retained receipts require Congressional appropriation before they are available for obligation.

Examples of the work financed by range betterment funds include:

1. Seeding to improve forage conditions,
2. Treating noxious weeds that result from permitted livestock grazing,
3. Managing water developments to aid in livestock distribution, and
4. Constructing fences to control livestock use patterns or protect sensitive resources, and other improvements made to or on the land.

Program work promotes the restoration, enhancement, or maintenance of desired conditions of grazed watersheds; threatened, endangered and sensitive species habitats; wildlife habitat, riparian areas; and general rangelands.