

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

**Forest Service Handbook 6509.11g – Service-Wide Appropriation Use Handbook
Chapter 50 - Wildland Fire Management**

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Approved by: Robert Velasco, Chief Financial Officer (CFO)

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Responsible Staff:

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Superseded Document(s): 6509.11g_50, Amendment 6509.11g-2021-1, May 12, 2021

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

50.3: Confirms internal controls for cost sharing agreements, adds back the reference to the Standard Operating Procedures (SOP) folder, and identifies ASC Budget & Finance, in partnership with relevant field representatives, as the entities responsible for preparing the incident-related cost summary report.

53: Adds eForms location for the Checklist.

50.3: Updates section to provide guidance that policy on Reimbursable and Cost Share Agreements must not be supplemented. Adds reference to FSH 6509.11k, chapter 50 (Accounting), section 53 – Reimbursable Agreements and clarifies the location of Standard Operating Procedures (SOP).

50.41: Clarifies the cost settlement authority levels where the reviews on the settlement will be conducted, adds responsibility to the Regional Forester and Washington Office, Chief Financial Officer for second level review.

53: Changes section title from “Segregation of Duties for Cost Settlements” to “Requirements for Cost Share Agreement Negotiation and Approval” and sets forth direction. Establishes requirement and controls for cost share agreement negotiation, review and approval process. Adds Cost Share Agreement Second Level Review Checklist as exhibit 01.

54: Changes section title from “Forms” to “Segregation of Duties on Cost Share Agreements,” previously set out in section 53, and sets forth direction.

55: Establishes code and caption for “Forms” previously set out in section 54, and sets forth direction. Adds policy location for the forms and agreements and removes the link to the Washington Office, G&A Policy website.

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50.1 - Authority

1. Organic Administration Act of 1897, as amended (16 U.S.C. 551). This act directs the Secretary of Agriculture to protect National Forests against destruction by fire and depredations.
2. Reciprocal Fire Protection Act (May 27, 1955 - 42 U.S.C. 1856 et seq.), as amended by The Agriculture Act of 2014, Public Law 113-79, enacted February 7, 2014, Title VIII, Subtitle D, Section 8304. This act authorizes mutual assistance agreements between Federal agencies and other domestic agencies, including state and local entities and instrumentalities, for mutual aid in fire protection on a reimbursable basis.
3. Economy Act of June 30, 1932, as amended (31 U.S.C. 1535 - 1536). This act permits Federal agencies to place orders with other Federal agencies for goods and services. Authorizes Federal agencies to use their existing expertise and/or economies to procure goods and materials for other departments and agencies, regardless of whether they are furnished directly or by contract.
4. Service First (Consolidated Appropriations Act of 2012, Pub. L. 112-74, December 23, 2011). This act authorizes the Secretaries of the Interior and Agriculture to conduct alternative methods of delivering one-stop customer service to the public. Through the sharing of employees and resources, the land management agencies work together, as appropriate, to improve customer service and operational efficiency.
5. Rural Fire Prevention and Control Act (16 USC 2106). This act authorizes cooperation with State Foresters or equivalent state officials and through them to other agencies and individuals, including rural volunteer fire departments. Cooperation may take many forms, including the training and equipping of local firefighting forces and the prevention, control, suppression, and management of fire. The 16 USC 2106b authorizes the Agency to retain reimbursements received from the states for services rendered, and credit those reimbursements to the applicable appropriation where the monies remain available until expended for activities authorized by 16 USC 2101.
6. Collaborative Forest Landscape Restoration Act (Pub. L. 111-11, title IV, Sec. 4003, March 30, 2009, 123 Stat. 1141; 16 U.S.C. 7303). This act establishes a program to select and fund ecological restoration treatments for a 10-year period (fiscal years 2009 through 2019) in priority forest landscapes of 50,000 acres or more. Eligible landscapes are comprised primarily of forested National Forest System land but may also include land under the jurisdiction of the Bureau of Land Management, or the Bureau of Indian Affairs, or other Federal, state, tribal, or private land. Projects include those with fuel reduction purposes, and collaboration with the USDA Natural Resources Conservation Service. This Public Law authorizes the program, but the funding is authorized in annual appropriations.
7. Cooperative Forestry Assistance Act of 1978, as amended (Pub. L. 95-313, 16 U.S.C. 2101-2114). This act authorizes cooperation and assistance to non-Federal forest landowners and communities in rural forest management, urban and community forest

management, production of timber and other forest resources, insect and disease control, rural fire prevention and control, forest management and planning assistance, and technology implementation.

8. Cooperative Funds and Deposits Act (16 U.S.C. 565). This act authorizes cooperation for fire protection for public good and where there is mutual benefit, other than monetary consideration.

9. Department of Agriculture Organic Act of 1944, as amended (16 U.S.C. 579). This act authorizes the Agency to provide for procurement and operation of aerial facilities and services for the protection and management of National Forests and other lands administered by the Agency.

10. Federal Land Assistance, Management, and Enhancement Act of 2009 or “FLAME Act of 2009” (Pub. L. 111-88, Title V, Sec. 502, 43 USC 1748a). This act authorizes the establishment of the FLAME Fund. This fund provides financing available to cover the costs of large or complex wildland fire events. Additionally, the FLAME Fund functions as a reserve when amounts provided for wildland fire suppression and Federal emergency response in the Wildland Fire Management appropriation accounts are exhausted.

11. Granger-Thye Act, (16 U.S.C. 572). This act authorizes the Agency to perform work on other land within or near a National Forest.

12. Wildland Fire Suppression Assistance Act, Act of April 7, 1989 (Pub. L. 100-428, as amended by Pub. L. 101-11, April 7, 1989). Authorizes reciprocal agreements with foreign fire organizations for mutual aid in wildland fire protection.

13. OMB Circular A-123. This circular provides guidance to Federal Managers on improving the accountability and effectiveness of Federal programs and operations by establishing, assessing, correcting, and reporting on management controls.

14. The Government Accountability Office (GAO) Green Book – Standards for Internal Control in the Federal Government (September 2014). The Green Book provides Managers with criteria for designing, implementing, and operating an effective internal control system. It defines standards through components and principles and explains why they are integral to an Agency’s internal control systems. The Green Book clarifies what processes management considers part of internal control. In a mature and highly effective internal control system, internal control may be indistinguishable from day-to-day activities personnel perform. Agencies use the Green Book to help achieve their objectives related to operations, reporting, and compliance (<http://www.gao.gov/greenbook/overview>).

50.3 - Policy

The policy in this directive, specific to reimbursable agreements and cost share agreements, must be followed by all Forest Service personnel. This policy prohibits Forest Service personnel from creating or using supplemental direction to prevent conflicting guidance and to ensure this

directive is followed consistently by all Forest Service personnel. Employees must address financial policy questions or concerns for reimbursable agreements and cost share agreements to the CFO Director of Financial Policy. In addition, see additional financial policy on reimbursable agreements in FSH 6509.11k, chapter 50 (Accounting), section 53 – Reimbursable Agreements. Internal controls for cost sharing agreements include multiple levels of review, concurrence, and signature that are described in FSH 6509.11g, section 53.

In partnership with relevant field representatives, ASC B&F is responsible for creation of the incident-related cost summary report, based on the official corporate financial system.

Specific Standard Operating Procedures (SOP) direction required by this directive for day to day activities of staff area business processes can be found at <https://usfs.app.box.com/v/cfostandardoperatingprocedures/>. These SOPs provide a description of process steps and required key control activities in accordance with the GAO Green Book, (<https://www.gao.gov/greenbook/overview>) to include controls to separate incompatible duties and responsibilities.

50.4 - Responsibility

In addition to the responsibilities referenced below, see FSH 6509.11g, Zero Code, section 04, Responsibility.

50.41 - Chief

The Chief is responsible for issuing the annual threshold letter to establish the cost settlement authority levels where the reviews on the settlement will be conducted (field, Regional Forester, and Washington Office, Chief Financial Officer).

50.42 - Director Fire and Aviation Management

The Director of Fire and Aviation Management is responsible for:

1. Managing cost settlement authority.
2. Ensuring segregation of duties are in place for cost settlements.
3. Ensuring the final disposition of the costs in these agreements will be subject to those levels of authority referenced in the annual threshold letter that establishes cost settlement authority levels for field personnel (sec. 50.41).

51 - Wildland Fire Management

Wildland Fire Management funds are for necessary expenses of the following activities:

1. Wildland fire preparedness and response activities on National Forest System (NFS) lands;

2. Wildland fire response on adjacent State and private lands under a fire protection agreement;
3. To support Federal emergencies declared by the President and managed by the Federal Emergency Management Agency (FEMA), and to support emergencies declared by the Secretary of Agriculture and managed under the terms of an Interagency Agreement;
4. Emergency stabilization (emergency rehabilitation) of burned-over NFS lands;
5. Fire severity, including specific actions and staffing in excess of the planned and budgeted program to improve initial attack response capabilities and wildland fire prevention activities due to seasonal variations in regional weather or fire occurrence which increase fire severity significantly above the level normally expected (FSM 5192.2);
6. State Fire Assistance (SFA) activities, where on behalf of the Forest Service or Federal Government, they assist State, local, and private land owners to prepare for and respond to wildland fires, or authorized Federal or USDA declared emergencies;
7. Volunteer Fire Assistance (VFA) activities, where on behalf of the Forest Service or Federal government, they assist fire departments in communities of less than 10,000 people to build and maintain fire suppression capacity; and
8. Unemployment Compensation Insurance (UCI) for fire personnel, on a case-by-case basis, as determined by the Director of Strategic Planning, Budget and Accountability in coordination with the Director of Fire and Aviation Management.

51.1 - Wildland Fire Preparedness – WFPR

Wildland Fire Preparedness (WFPR) funds are used to protect NFS lands from damage by wildland fires before wildland fires occur. WFPR supports the basic fire organization and capability to prevent wildland fires and ensure an appropriate, risk informed, and effective response to wildland fires are in place, before the fire occurs.

51.11 - Personnel

1. Use WFPR for all pay associated with the planned program of work for preparedness.
2. Use WFPR for all pay, including base salaries, for firefighter personnel assigned to fire suppression duties and emergency stabilization activities.

51.12 - Equipment

1. Use WFPR for fire or emergency related equipment fixed ownership rates.
2. Use WFPR for daily availability of exclusive use aircraft and guarantees, unless otherwise approved by the Director of Fire and Aviation Management. Direct flight costs for aircraft assigned to a specific wildfire are charged to WFSU (sec. 51.22).

3. Use WFPR for acquisition of Government-owned equipment for use by Casual Hires or Administratively Determined (AD) employees.
4. Use WFPR for reimbursement of expenses for eligible fire employees under the national safety boot reimbursement program. See FSH 6509.11k, chapter 49, for more information.

51.13 - Training

1. Use WFPR to pay for instructor salaries, travel, per diem, supplies, facility rental, and equipment used to provide incident training. This includes instructors hired as casuals.
2. Use respective program funds for employees, whose base pay is funded by WFPR, to attend recognized incident training.
3. Use WFPR funds for the costs of all personnel providing fitness testing for casual employees.

51.14 - Awards

Use WFPR for awards to recognize exemplary performance in emergency firefighting activities. See FSH 6109.13 for more information on awards.

51.2 - Wildland Fire Suppression – WFSU

Wildland Fire Suppression (WFSU) funds are used to support wildland fire response and repair of damage from suppression operations on or threatening NFS lands or other lands under fire protection agreements. WFSU may be used in the absence of a fire protection agreement if the incident is an emergency or an urgent threat to Federal land. Discontinue using WFSU for specific incidents when the fire is declared out by the assigned Line Officer; except for appropriate post-incident support such as fire analysis review, replacing consumed equipment, Government purchase card reconciliation, claims administration, and so forth.

WFSU may also be used for approved severity authorizations (FSM 5130) and to support Federal emergency response activities authorized by the Stafford Act (Pub. L. 100-707) or those declared by USDA.

51.21 - Personnel

1. Use WFSU for all pay, including base hours, for militia personnel assigned to fire suppression duties and emergency stabilization activities.
2. Use WFSU for all pay, except base hours, for firefighter personnel assigned to fire suppression duties and emergency stabilization activities.
3. Use WFSU for ordered stand-by, pre-positioning, and move-up-and-cover, when the order is based on high fire danger.

4. Use WFSU for ordered stand-by, pre-positioning and move-up-and-cover, when the order is based on imminent short-term threat of fire occurrence due to an event such as high winds or a lightening episode.
1. Use WFSU for ordered stand-by, pre-positioning and move-up-and-cover, when the order is based on actual starts in the immediate initial attack area.
2. Use WFSU for non-Forest Service, cooperative law enforcement assistance necessary to protect National Forest visitors and their property during a wildland fire or emergency.
3. Use WFSU for U.S. Department of Labor, Office of Workers' Compensation Program claims for casualties sustained during a specific wildland fire assignment.
4. Use WFSU for salaries, travel, per diem, and transportation costs for Senior, Youth, and Volunteer Program enrollees when they are hired as casual employees and paid at the appropriate casual rate (See FSH 5109.34 for more information).

51.22 - Equipment

1. Use WFSU for the replacement of Government-provided equipment lost, damaged, or destroyed on an incident, upon required approval through the claims process.
2. Use WFSU for support and operating costs for aircraft and equipment, starting when the aircraft and equipment are assigned to a specific wildland fire.
3. Use WFSU for the daily availability rate, direct flight costs, and guarantees for when a call-when-needed aircraft is assigned to a specific wildland fire.
4. Use WFSU for direct flight costs of exclusive-use aircraft assigned to a specific wildland fire.
5. Use WFSU to recondition and restore equipment to its former condition, as necessary, to continue use on a specific wildland fire and before the fire is declared out (FSM 5130.42-3). National fire caches listed in the National Mobilization Guide (NFES 2092) may charge WFSU until equipment refurbishment is complete.
6. Use WFSU to replace Government furnished supplies used during a specific wildland fire assignment that were consumed, lost, or damaged beyond repair. Use Form OF-289, Property Loss or Damage Report – Fire Suppression. When Working Capital Fund equipment is involved, use WFSU to finance only the loss in value (cost less depreciation and salvage value). Do not use WFSU to replace equipment that has reached the end of its service life due to normal wear and tear.
7. Do not use WFSU to repair or replace equipment or supplies lost, stolen, or broken during non-suppression incidents. These repairs, replacements, loss, and thefts are charged directly to the specific program area.

8. Use WFSU to install temporary telephone lines, as needed, to provide reliable communications during an incident.

51.22a - Emergency Purchases

Use WFSU for emergency purchases of additional equipment or supplies when fully justified as reasonable and necessary, as follows:

1. When fire cache items are reduced to a critically low level. Do not make purchases that exceed the minimum stocking level needed to meet existing fire emergencies. Determine needs only after analyzing all factors involved, including stocks available from other sources.
2. When the required equipment or supplies are essential for the safety and welfare of firefighting or incident (emergency related) personnel, and all the following conditions apply. The required equipment or supplies:
 - a. Are unavailable from Agency warehouses, caches, or from other programs within the time limits necessary to manage the fire(s) or incident(s);
 - b. May positively affect management of the fire(s) or incident(s);
 - c. May increase firefighter and public safety, reduce overall management costs, or significantly reduce net resource or property losses; and
 - d. Can be delivered in time to benefit the fire(s) or incident(s).

51.23 - Training

1. Use WFSU for employees, whose base pay is funded by programs other than WFPR, to attend recognized and required incident training.
2. Use WFSU for the salary costs of casual employees authorized to attend required training or participating in fitness testing.

51.24 - Investigation, Analysis, Evaluations, and Reviews

1. Use WFSU for analysis, evaluations, and reviews of fires or other incidents in order to better plan, manage, and report to Agency leadership, USDA or Congress.
2. Use WFSU for fire origin investigation work, including preparation of claim case reports, performed by qualified investigators when the case findings are non-criminal. If it has been determined the fire source is criminal in nature, use Law Enforcement and Investigations (NFLE) funds, not WFSU, for applicable investigation expenses Resource damage assessments in support of claim cases are financed with funds appropriate for the resource damaged.

3. Use WFSU for investigations of motor vehicle and other accidents and injuries related to Agency incident management activities.
4. Use WFSU for claims staff processing affirmative and defensive fire related claims.

51.25 - Property Damage Resulting from Wildland Fire Response Activity

Use WFSU for the following suppression repair activities:

1. To minimize, mitigate, or repair damage to soil, water, and other resources directly attributable to the wildland fire response activity on NFS lands. Do this work before incident demobilization or as soon after as possible. Usually, work should be completed before the fire is declared out. Activities that extend beyond that point when a fire is declared out must be documented and approved in advance by the Regional Forester. Such documentation must be retained on file by the local unit.
2. Repair damage to Agency improvements caused by wildland fire response activities. Do not use WFSU to repair damage to Agency improvements caused by the fire itself; charge such repairs to the resource program related to the damaged improvements.
3. Repair Agency-owned airfields that are damaged by wildland fire response activities.
4. Pay for damage to State, county, and private lands and improvements caused by wildland fire response activities, only to the minimum extent needed to immediately correct the damage to prevent further loss or injury.

Pay for other damages only through established claims procedures (FSM 6570).

51.25a - Other Ownership Lands

Use WFSU for emergency response on or adjacent to NFS lands or other lands under a fire protection agreement when:

1. There is a clear threat to NFS lands, no fire protection agreement exists, and other wildland fire resources cannot contain the fire.
2. A clear threat to NFS lands exists and resources planned under a fire protection agreement are not available or unable to take response action on the wildland fire.
3. The terms of a fire protection agreement provide for this specific response action.
4. A fire protection agreement may or may not exist but there is a Federal or USDA declared incident on or adjacent to NFS lands or other lands.

51.26 - Roads and Trails

Use WFSU for the following activities:

1. To provide safe access to combat and manage the wildland fire or incident, using the minimum amount of work necessary, when there are no roads and trails. Immediately decommission the road or trail required for access to the wildland fire, especially after the fire is declared out.
 - a. Charge the roads or trails capital improvements and maintenance expenses to Road Capital Improvement Maintenance (CMRD) or Trail Capital Improvement and Maintenance (CMTL) fund(s), for any additional improvements needed to conform a road or trail to prescribed construction standards, or, if necessary, to add the road or trail to the forest development transportation system.
 - b. Ensure that expenditures meeting the capitalization threshold are accounted for in accordance with property management direction. Use resource program funds to finance road decommission costs if the road or trail will be kept open to facilitate other work.
2. To remove downed timber and other obstructions from existing roads and trails, providing safe access to a specific wildland fire.
3. To restore maintenance level-one roads to their original condition immediately after the wildland fire is declared out.
4. To repair damages caused to transportation system roads as a result of wild fire suppression activities. Normal maintenance of system roads and trails used for fire management activities is charged to CMRD or CMTL.
5. To perform dust abatement activities on a system road during a specific wildland fire, when needed to provide for the health and safety of personnel in vehicles or in incident camps.

51.27 - Burned Area Emergency Response (BAER)

Emergency stabilization of NFS lands as necessary to protect resources following wildland fire. Emergency stabilization is the initial activity of a Burned Area Emergency Response (BAER), followed by rehabilitation; both of which are documented in a BAER plan.

1. The purpose of the BAER program is to:
 - a. Identify imminent threats to human life and safety, property, and critical natural or cultural resources on NFS lands after a wildland fire, and
 - b. Take immediate actions, as appropriate, to manage unacceptable risks.
2. Use WFSU for emergency actions to:
 - a. Pay the salaries and expenses of personnel assigned to interdisciplinary BAER assessment and implementation teams.

- b. Perform approved emergency stabilization of watersheds following a wildland fire (FSM 2523).

51.28 - Relations with Foreign Nations

1. Use WFSU for necessary expenses of furnishing emergency firefighting resources to foreign fire organizations.
2. Use WFSU to reimburse foreign fire organizations for costs incurred in furnishing emergency firefighting resources to the Agency.

51.29 - Prescribed Fire That Exceeds Its Prescription

Use WFSU when a prescribed fire has exceeded the prescription and has been declared a wildland fire by an authorized Agency official. Pay personnel the same salary and related costs they would receive for any wildland fire. After all costs and accomplishments have been ascertained, determine and adjust financial responsibility in accordance with the following:

1. If the resource objectives for the prescribed fire were accomplished, charge the resource program funds, up to the amount of planned costs. Do not charge in excess of the total planned costs until the appropriate additional budgetary resources have been obtained to charge the remaining costs that exceeded the planned costs.
2. When less than the full resource objective is accomplished, charge the resource program proportionately for the cost of the work, based on the accomplishment obtained, and where necessary, reduce the costs charged to WFSU, so only the accurate and proper amount is charged to WFSU.

52 - Fire Transfer Strategy

Manage wildland fire funds for related activities using proper planning and decision making tools and business practices, to allow for more strategic budgetary and operational execution and management of funds to ensure required resources are always available to prevent resource or fund shortage in suppressing fires or assisting in any Federal or USDA declared emergency or incident.

In formulating and following this strategic approach to fire transfer, review current fiscal year enacted bill language for fire transfer authority to determine available funds. The Director of Strategic Planning, Budget and Accountability (SPBA), will assess the available balance in the WFSU account and determine the need to develop a Fire Transfer Strategy, based on situational awareness of fire activity. This is done in consultation with the Chief, the Chief Financial Officer, and the Director of Fire and Aviation Management, such that all available funds have been identified and if there is still any need for additional or supplemental funds, such request may be directed timely to OMB, through OBPA, in advance to prevent any delay in additional financing to support ongoing fire suppression operations.

See CFO Standard Operating Procedures website for more information at <https://usfs.app.box.com/v/cfostandardoperatingprocedures>.

53 - Requirements for Cost Share Agreement Negotiation and Approval

Cost share agreements must be negotiated and approved at the Forest Supervisor level or above. All cost share agreements will require a second-level review and approval at the regional level to ensure the agreement complies with agreed upon methodologies outlined in the pertinent approved Cooperative Fire Protection Agreement. The second-level review will occur by the Regional Forester or their delegate. See Cost Share Agreement Second Level Review Checklist (FS-6500-0030) in Exhibit 01 and available at the eForms location: https://usdagcc.sharepoint.com/sites/fs-orms/orms-forms/Forms/FS-6500-0030_Final_CSA_Review_Checklist_V3-RE.pdf.

Approved Cost Share Methodologies are listed in the Cooperative Fire Protection Agreement(s).

Forest Service Handbook 6509.11g – Service-Wide Appropriation Use Handbook
Chapter 50 - Wildland Fire Management
Amendment: 6509.11g-2021-2
Effective date: August 31, 2021
53 - Exhibit 01

Cost Share Agreement Second Level Review Checklist

COST SHARE AGREEMENT SECOND LEVEL REVIEW CHECKLIST		
Fire Name:		
Incident #:		
Job Code:		
Jurisdictions Involved:		
Cooperative Fire Protection Agreement (CFPA) Agreement #:		
Name & Title of Individual Signing the CSA:		
REVIEW ELEMENTS		
Is CSA in alignment with CFPA?	<input type="checkbox"/> YES	If no, do not proceed with this review, CSA must be re-negotiated to be in alignment with terms of overarching CFPA.
Approved CFPA Methodology (select all that apply): In accordance with the Master Cooperative Wildland Fire Management and Stafford Act Response Agreement and NWCG Standards for Interagency Incident Business Management, Chapter 80	<input type="checkbox"/> Cost Shared by % of Ownership, Jurisdiction or Protection Responsibility (Acres Burned)	
	<input type="checkbox"/> Cost Apportioned by Geographic Division or Percent of Effort (Level of Effort)	
	<input type="checkbox"/> Each Agency Pays for Its Own Resources	
	<input type="checkbox"/> You Order You Pay (YOYP)	
	<input type="checkbox"/> Other:	
COST SHARE AGREEMENT SECOND LEVEL APPROVAL		

Cost Share Agreement has been reviewed and is approved based on the elements above.	
NAME:	DATE:
TITLE:	SIGNATURE:
EMAIL:	

*To be retained in the official incident finance package.

54 – Segregation of Duties for Cost Settlements

Annual thresholds must be issued that will establish settlement authority levels for field personnel. Final disposition of the costs and the agreements must be subject to the referenced levels of authority. (sec. 50.41)

Segregation of duties controls help provide more risk-informed decisions to achieve preferred and improved outcomes; and will help reasonably assure efficient and effective operations, along with the timely and reliable reporting of activities related to fire incident cooperative agreements and final dispositions of costs. The segregation of duties and responsibilities of personnel engaged in the agreements process are essential in initiating, approving, or executing reimbursable agreements or cost share agreements.

Segregating key duties and responsibilities among different people to reduce the risk of error, misuse or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.

1. Proper Execution of Transactions. Transactions are authorized and executed only by persons acting within the scope of their authority. This is the principal means of assuring that only valid transactions to exchange, transfer, use, or commit resources are initiated or entered into. Management clearly communicates authorizations to personnel.
2. Accurate and Timely Recording of Transactions. Transactions are promptly recorded to maintain their relevance and value to management in controlling operations and making decisions. This applies to the entire process or life cycle of a transaction or event from its initiation and authorization through its final classification in summary records. In addition, management designs control activities so that all transactions are completely and accurately recorded.
3. Access Restrictions to and Accountability for Resources and Records. Management limits access to resources and records to authorized individuals, and assigns and maintains accountability for their custody and use. Management may periodically compare resources with the recorded accountability to help reduce the risk of errors, fraud, misuse, or unauthorized alteration.
4. Appropriate Documentation of Transactions and Internal Control. Management clearly documents internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination. The documentation may appear in management directives, administrative policies, or operating manuals, in either paper or electronic form. Documentation and records are properly managed and maintained.

55 – Forms

The following forms provide templates for entering into their referenced agreements. Compliance to the guidance provided in these forms is a requirement:

1. Form FS-1500-7, Local Cooperative Fire Protection Agreement (OMB 0596-0217);
and
2. The Cooperative Wildland Fire Management and Stafford Act Response Agreement.
(OMB 0596-0242).

The administrative controls for these forms/agreements are found in FSH 1509.11, chapter 30 and the forms are located for use on the Washington Office, G&A website.