

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

**Forest Service Handbook 6509.11g – Service-Wide Appropriation Use Handbook
Chapter 90 - Forest Service Operations and All Other Appropriations and Funds**

Amendment: 6509.11g-2022-1

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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Superseded Document(s): 6509.11g, 90, Amendment 6509.11g-2010-2, July 27, 2010

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

This amendment revises the entire chapter changes are listed.

90: Renames chapter title from “All Other Appropriations and Funds” to “Forest Service Operations and All Other Appropriations and Funds” and sets forth direction. Revises chapter in its entirety to include formatting, minor edits, removal of obsolete direction and updates throughout.

90.1: Updates authority section by adding the Further Consolidated Appropriations Act, 2020 (Pub. L. 116-94), provides reference to the FSH 6509.11g, Zero Code, Authority Section.

90.4: Establishes code, caption and sets forth direction on “Responsibility” and makes reference to the FSH 6509.11g, Zero Code, Responsibility Section.

91: Renames section title from “Additional General Funds” to “Forest Service Operations (FSFS) – Treasury Symbol 12Y1122 and sets forth direction.

92: Renames section title from “Allocation Accounts From Other USDA Agencies” to “Additional General Funds previously set out at section 91.

93: Renames chapter title from “Treasury’s Funds” to “Allocation Accounts From Other USDA Agencies” direction previously set-out at section 92.

94: Establishes code, caption and sets force direction for Treasury’s Fund.

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90.1 - Authority

1. Further Consolidated Appropriations Act, 2020 (Pub. L. 116-94). This Act changes Wildland Fire Management Funds from multi-year to “no-year” funds. In addition, the Act requires the creation of a Forest Service Operations account, for the necessary expenses of the Forest Service, as directed by section 435 of the Act.
2. The Alaska National Interest Lands Conservation Act, Title VIII, Public Law 96-487 et seq. This Act authorizes management of Federal lands in Alaska for subsistence uses of fish and wildlife, providing the opportunity for rural residents engaged in the subsistence way of life to continue to do so.
3. The Annual Agriculture, Rural Development, Food and Drug Administration, and Related Agencies’ Annual Appropriations Act. This Act authorizes appropriations for Hazardous Materials Management work.
4. The Treasury Financial Manual, Volume I, Part 6, Chapter 3000. This chapter provides direction about “Payments of Unclaimed Moneys and Refund of Moneys Erroneously Received and Covered,” Treasury account 20X1807.
5. Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA; 42 U.S.C. 9601 et seq.). This Act authorizes a Federal "Superfund" to clean up uncontrolled or abandoned hazardous-waste sites as well as accidents, spills, and other emergency releases of pollutants and contaminants into the environment.
6. Resource Conservation and Recovery Act (RCRA; 42 U.S.C. 6901 et seq.). This Act gives Environmental Protection Agency (EPA) the authority to control hazardous waste from cradle to grave. This includes the generation, transportation, treatment, storage, and disposal of hazardous waste. RCRA also set forth a framework for the management of non-hazardous solid wastes. The 1986 amendments to RCRA enabled EPA to address environmental problems that could result from underground tanks storing petroleum and other hazardous substances.

90.4 - Responsibility

See FSH 6509.11g, Zero Code, Section 04-Responsibility.

91 - Forest Service Operations (FSFS) – Treasury Symbol 12Y1122

As directed by the Further Consolidated Appropriations Act, 2020 (Pub. L. 116-94), the Forest Service ceased assessing Cost Pools one through five in fiscal year (FY) 2021 on new obligations. The Forest Service Operations Treasury Symbol 12Y1122 replaces Cost Pools for a portion of the Agency, described below.

Program codes are assigned to each Forest Service Operations program. These program codes are used to allocate budget authority to Forest Service national and field offices and to track subsequent spending.

91.1 - Forest Service Operations Salary and Expenses – Program Code FSSE

Use FSSE funds for Salary and Expenses (S&E) of employees in the Chief's Office, the Work Environment and Performance Office, the Chief Financial Officer's (CFO) Office, and the Business Operations Deputy areas to carry out administrative and general management support functions.

Employees will charge the appropriated S&E budget line items (BLI) based on the human resource (HR) organizational alignment of their position. For shared employees, the funding resides with the employee's home Region/Station/Washington staff. See FSH 6509.11g, Zero Code for general information on all salary and expense appropriations.

Exceptions include:

1. Enterprise Program salaries and expenses are funded through National Forest Salaries and Expenses (NFSE). (See FSH 6509.11g, ch. 30).
2. Chief Financial Officer (CFO), Budget and Finance employees must charge salary and expenses to the Working Capital Fund (WCF) as applicable for work performed in support of WCF Nursery, Aviation, and Fleet programs.
3. Agency employees who have collateral incident support duties (non-WFSE funded employees) shall charge directly to WFSU for all suppression salary when assigned fire suppression duties and emergency response activities. These employees may charge salary and travel to WFSU when attending fire-related training.
4. Reimbursable funds have unique requirements and restrictions. Employees shall appropriately charge these accounts for salary and other personnel expenses when working on reimbursable projects.
5. Job Corps employees are primarily funded by the Department of Labor and will not charge S&E BLIs, unless performing work for the benefit of the Forest Service such as union representation.
6. Additional exceptions to charging S&E to the HR organizational alignment may be approved on a case by case basis by the Deputy Chief of Business Operations. Exceptions must be approved in writing.

All Office of Workers Compensation Program (OWCP)/Unemployment Compensation Insurance (UCI) will be charged to FSSE, except that which is Job Corps and Suppression-related, which will be charged directly to the respective program BLI.

Other agency-wide personnel-related bills managed by the CFO or Business Operations may also be funded from FSSE.

Prohibited Uses of FSSE:

1. FSSE cannot fund services, including non-Forest Service personnel, acquired through agreements or contracts. The funds needed for these agreements or contracts must come from the program accounts.
2. FSSE funded employees are prohibited from charging salary and expenses to field-level Permanent Appropriations and Trust Funds.

91.2 - Facility Maintenance and Leases – Program Code FSLM

FSLM funds the costs associated with facility maintenance, repairs, and leases for buildings and sites. FSLM is intended for facilities that support the Forest Service workforce in accomplishing the Agency's program of work.

Maintenance is the act of providing services to keep facilities in an acceptable condition. It includes preventive, annual, and deferred maintenance for normal repairs, replacement of parts and structural components, rehabilitation and other activities needed to preserve a fixed asset so that it continues to provide acceptable service and achieves its expected life. Maintenance also includes decommissioning. Maintenance excludes activities aimed at expanding the capacity of an asset or otherwise upgrading it to serve needs different from, or significantly greater than those originally intended. Maintenance includes work needed to meet laws, regulations, codes, and other legal direction, as long as the original intent or purpose of the fixed asset is not changed.

1. Annual Maintenance. Work performed to maintain serviceability or repair failures during the year in which they occur. Includes preventive and/or cyclic maintenance performed in the year in which it is scheduled to occur. Unscheduled or catastrophic failures of components or assets may need to be repaired as a part of annual maintenance.
2. Repair. Work to restore a damaged, broken, or worn-out fixed asset, component, or item of equipment to normal operating condition. Repairs may be done as annual maintenance or deferred maintenance activities.
3. Preventive Maintenance. Scheduled servicing, repairs, inspections, adjustments, and replacement of parts that result in fewer breakdowns and fewer premature replacements; and help achieve the expected life of the fixed asset. Inspections are a critical part of preventive maintenance as they provide the information for scheduling maintenance and evaluating its effectiveness (such as, fire sprinkler testing, elevator inspections).
4. Cyclic Maintenance. Preventive maintenance activities that recur on a periodic and scheduled cycle.
 - a. Typical cyclic maintenance includes reroofing or repainting buildings, overhauling engines, replacing components of gaging stations, rebuilding cableways, refinishing hardwood floors, activating or shutting down water systems, refinishing sign, and so forth.

b. Cyclic maintenance schedules are normally adjusted depending upon the condition of the component or asset. If a roof has reached the scheduled time of replacement but still has a remaining useful life, the maintenance may be delayed to utilize the additional life.

5. Deferred Maintenance. Maintenance that was not performed when it should have been or when it was scheduled and which, therefore, was put off or delayed for a future period. When allowed to accumulate without limits or consideration of useful life, deferred maintenance leads to deterioration of performance, increased costs to repair, and decrease in asset value. Deferred maintenance needs may be categorized as critical or noncritical at any point in time. Continued deferral of noncritical maintenance will normally result in an increase in critical deferred maintenance. Code compliance (such as, life safety, Americans with Disabilities Act (ADA), Occupational Safety and Health Act (OSHA), environmental, and so forth). Dams compliance, Forest Plan Direction, Best Management Practices, Biological Evaluations other regulatory or Executive Order compliance requirements, or applicable standards not met on schedule are considered deferred maintenance. The following actions are taken to reduce or eliminate deferred maintenance:

a. Repair. Work to restore a damaged, broken, or worn-out fixed asset, component, or item of equipment to normal operating condition. Repairs may be done as annual maintenance or deferred maintenance activities.

b. Rehabilitation. Renovation or restoration of an existing fixed asset or any of its components in order to restore the functionality or life of the asset. Because there is no significant expansion or change of purpose for the fixed asset, the work primarily addresses deferred maintenance.

c. Replacement. Substitution or exchange of an existing fixed asset or component with one having essentially the same capacity and purpose. Replacement eliminates deferred maintenance needs for the replaced fixed asset or component. The decision to replace a fixed asset or component is usually reached when replacement, rather than repair or rehabilitation, is more cost-effective, more environmentally sound, or in the best interest of the Government. The size or capacity of the existing fixed asset is not significantly expanded in a replacement. Replacement of an asset or component usually occurs when it nears has or exceeded its useful life.

d. Decommission. Demolition, dismantling, removal, obliteration and/or disposal of a deteriorated or otherwise unneeded asset or component, including necessary cleanup work. This action eliminates the deferred maintenance needs for the fixed asset. Portions of an asset or component may remain if they do not cause problems nor require maintenance.

Use FSLM funds for all Fire, Administrative, and Other (FA&O) facility maintenance including costs that support the FA&O facility maintenance program (such as, fleet, equipment/tools).

FA&O facilities include the following:

1. Fire facilities, such as hangars, airtanker bases, lookouts, airports, heliports, and fire management centers.
2. Administrative facilities, such as administrative offices (Ranger District, Forest Supervisor, Regional, Research Stations and Laboratories), and service and storage buildings; and
3. Other facilities, such as Forest Service telecommunication facilities and towers.
4. Security equipment and installation when associated with a facility is paid by FSLM.
5. Maintenance of government housing (quarters) is funded by QMQM or FSLM.

Maintenance as defined in this section is expenses and not capitalized, regardless of the amount of the expense.

Use FSLM funds for all long-term facility leases. This includes associated security costs paid through Federal Protection Services, leases paid to partners through agreements, and the Washington Office Headquarters lease and security costs paid through USDA.

1. GSA tenant improvement costs are funded via a Reimbursable Work Authorization (RWA) and paid by FSLM.
2. Utilities (including overtime utilities) included in leases are charged to FSLM.

Emergency incident related short-term leases will be paid with Suppression funds (WFSU) or other disaster supplemental funds.

Prohibited Uses of FSLM:

1. Recreation facility and dams maintenance. These funds are funded by CMFC.
2. Furniture and physical move costs. These costs are funded by FSOS for multi-purpose facilities such as a Ranger District office; single purpose facilities (such as, Research Station or Fire Facility are funded by the respective program funds.
3. Facility operational costs such as, but not limited to salary and expenses (S&E), janitorial, pest control, grounds maintenance, and fire extinguisher inspection/replacement are prohibited uses of FSLM. Operations include activities related to the normal performance of the functions for which a facility is intended to be used.
4. Security monitoring costs paid outside the lease are operational expenses. These costs are funded by FSOS for multi-purpose facilities and respective program funds for single use facilities.
5. Capital Improvement Projects (CIP) must be capitalized and therefore, costs must be collected in a capitalized shorthand code for financial purposes. Capitalized projects

include construction, installation, or assembly of a new fixed asset, or the significant alteration, expansion, or extension of an existing fixed asset to accommodate a change of purpose. CIP projects are funded from CMFC.

91.3 - Information Technology - Program Code FSIT

Use FSIT for costs associated with information technology, including cybersecurity requirements and telecommunications.

USDA uses the Office of Management and Budget (OMB) definition of Information Technology (IT) as it is defined in OMB's M-15-14 memorandum, "*Management and Oversight of Federal Information Technology*." Within the memorandum the term "information technology" is defined as follows:

1. Any services or equipment or interconnected system(s) or subsystem(s) of equipment, that are used in the automatic acquisition, storage, analysis, evaluation, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information by the Agency; where
2. Such services or equipment are 'used by an agency' if used by the Agency directly or if used by a contractor under a contract with the Agency that requires either use of the services or equipment or requires use of the services or equipment to a significant extent in the performance of a service or the furnishing of a product.
3. The term "information technology" includes computers, ancillary equipment (including imaging peripherals, input, output, and storage devices necessary for security and surveillance), software, firmware and similar procedures, services (including provisioned services such as cloud computing and support services that support any point of the lifecycle [sic] of the equipment or service), and related resources.
4. The term "information technology" does not include any equipment that is acquired by a contractor incidental to a contract that does not require use of the equipment.

The CIO will manage all FSIT planning and spending.

Information technology costs resulting from emergency incidents will continue to be charged to Suppression (WFSU). IT may also be purchased using permanent, trust, transfer, and other incoming funds with the approval of the CIO.

Prohibited Use of FSIT:

Items that do not meet the information technology definition, as defined by the CIO, are to be funded by the corresponding program.

91.4 - Organizational Services - Program Code FSOS

Use FSOS for costs associated with utility expenses, business services and other administrative support function expenses necessary for the operation of multi-purpose facilities and personnel. Common expenses include, but are not limited to, utilities, janitorial, security, furniture, office move contracts, basic office materials, and supplies that support administrative and management employees at multi-functional buildings such as districts and Supervisors' offices.

Direct program funding will continue to support single-functional buildings such as research stations and fire facilities.

Energy Savings Performance Contracts are also funded by FSOS.

92 - Additional General Funds

92.1 - Subsistence Management - Treasury Symbol 12X1119 - Fund Code SMSM, Program Code SMSM

Use SMSM to finance work projects in Alaska to manage fish and wildlife habitat to support those species so that rural residents may continue to engage in a subsistence way of life.

93 - Allocation Accounts from Other USDA Agencies

93.1 - Hazardous Waste Management - Treasury Symbol 12X0500 - Fund and Program Code HWHW

Use HWHW for hazardous materials management work required to comply with the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA; 42 U.S.C. 9601 et seq.) and the Resource Conservation and Recovery Act (RCRA; 42 U.S.C. 6901 et seq.). Congress appropriates HWHW funds in the Department of Agriculture, Rural Development, Food and Drug Administration, and Related Agencies' Annual Appropriations Act. Transfers of HWHW are authorized from the Department of Agriculture to any agency of the Department for its use in meeting all requirements pursuant to CERCLA and RCRA on Federal and non-Federal lands. The Department of Agriculture routinely processed allocations of HWHW funds to the Forest Service for many years but began using reimbursable accounts instead of allocations in FY 2007.

94 - Treasury's Funds

94.1 - Refund Monies - Treasury Symbol 20X1807 - Fund Code MRMR, Program Code MRMR

Use fund MRMR to make refunds of collections or other receipts erroneously deposited into Treasury. These collections represent receipts that were not properly chargeable to any other appropriation. Prior to making the refunds, submit a request to Treasury for a warrant with supporting documentation about the funds.

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Agencies may charge account 20X1807, fund code MRMR, only when collections are deposited into Treasury as miscellaneous receipts and the amount to be refunded is not properly chargeable to any other Forest Service appropriation.

Agencies are responsible to Treasury for the validity, accuracy, and legality of any charges to account 20X1807, fund code MRMR, and for retaining documentation of the appropriation account and amount(s) which were erroneously credited.

Maintain a file of paid disbursement voucher forms with supporting documents for payments made from 20X1807, fund code MRMR. Make records available to internal and external auditors, especially those conducting on-site audits for the Government Accountability Office.