



## P-310 Unit 6: Business and Finance

### Unit Objectives:

- Describe the areas within the business aspects and finance that need to be considered and addressed during prevention assignments.
- Practice using a budget spreadsheet.

### Unit at a Glance:

Topics	Method	Duration
Getting Started	Presentation	20 Minutes
Authorities	Presentation	20 Minutes
Types of Funding	Presentation	15 Minutes
Procurement	Presentation	15 Minutes
Tracking Expenditures	Presentation	15 Minutes
References	Presentation	15 Minutes
Budget Worksheet Exercise	Exercise	20 Minutes
<b>Total Unit Duration</b>		<b>2 Hours</b>

### Materials:

#### For Each Participant

- *NWCG Standards for Interagency Incident Business Management*, PMS 902, <https://www.nwcg.gov/publications/902>.
- Incident Business Committee AD Positions, <https://www.nwcg.gov/committees/incident-business-committee>.
- *National Interagency Mobilization Guide*, <https://www.nifc.gov/nicc/mobguide/index.html>.
- Federal Acquisition Regulation (FAR), <https://www.acquisition.gov/browse/index/far>.
- Unit 6-SR1-FPET Budget 6 person (duplicate of Unit 2-SR2).

### Classroom

- Ability to display images and video on large screen.
- Each student or pair of students will need a laptop to work through exercise.

## Unit 6: Business and Finance

### **Guides and Key**

The presentations and instructor guides include notes to aid facilitators in instruction.

### **Key**

- Indicates an action for the instructor to take.
  - Indicates topics and information for the facilitator to use as they see fit.

# Unit 6: Business and Finance

## Slide 1



## Slide 2

### Unit Objectives

- Describe the areas within the business aspects and finance that need to be considered and addressed during prevention assignments.
- Practice using a budget spreadsheet.

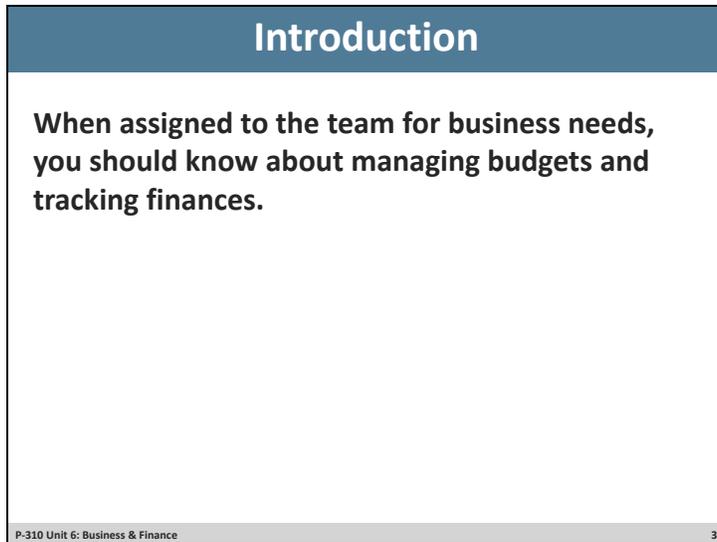
P-310 Unit 6: Business & Finance 2

- Review unit objectives.

### Note to Instructor

It is important to use agency expertise to present this lesson. Ensure review is complete as these lesson elements can change.

### Slide 3



**Introduction**

**When assigned to the team for business needs, you should know about managing budgets and tracking finances.**

P-310 Unit 6: Business & Finance 3

- Upon assignment, a designated member of the team should be identified in advance that will deal with the business aspects of the assignment.

### Slide 4

### Getting Started

**Office Logistics**

- Office space
- Telephones
- Computers
- Administrative support
- Transportation
- Handheld radios
- Personal Protection Equipment (PPE)



P-310 Unit 6: Business & Finance 4

- The following common elements should be considered by the host unit when getting started on the assignment. If they aren't available, these logistical elements may become part of the financial considerations to address.
- The host unit should be contacted in advance by the team lead, if possible, to determine if they have facilities available for the team to operate. If not, obtain options from the local business staff to facilitate a short setup time upon arrival.
- If office space, office equipment, and other items are going to require renting, contact the unit's procurement staff for assistance.

## Slide 5

### Getting Started

**Local/Regional Contacts**

**Source of contacts to meet or assist the team:**

- **Agency Administrative Manager/Officer**
- **Agency Procurement Staff**
- **Support**
- **Finance Section Lead**

P-310 Unit 6: Business & Finance 5

- The following are sources of contacts to assist the team with business needs:
  - Agency administrative manager/officer
  - Agency procurement staff
  - Support (e.g., timekeeper, clerical, mail, telephone, computer)
  - Finance section lead (Budget and Finance Officer)
- The host unit may establish incident business guidelines to hand out to incident management teams, buying teams, payment teams, and prevention teams. Business rules and guidelines are established in NWCG Standards for Interagency Incident Business Management (PMS 902) and should be referenced when needed. Reference *NWCG Standards for Interagency Incident Business Management*, PMS-902, <https://www.nwcg.gov/publications/902>.
- Administratively Determined (AD) rates are established in the *NWCG Standards for Interagency Incident Business Management* (PMS 902) - the rates are standard nationwide. <https://www.nwcg.gov/committees/incident-business-committee>

### Slide 6

#### Budget Considerations

**A budget may be established, and the prevention team needs to inquire as to dollar limitations and type of funding in advance or upon arrival.**

P-310 Unit 6: Business & Finance

6

- These guidelines provide:
  - Operating procedures that the unit established to be followed.
  - Points of contact for the business areas.
  - Special requirements.
  - Limitations on purchasing of unique items.
  - Any other pertinent information specific to the unit.
- Discuss the importance of meeting the host administrative assistant to obtain incident guidelines, support, and procurement procedures.

## Slide 7

### Authorities

The master agreement between the United States Department of Interior (DOI) and the United States Department of Agriculture (USDA) authorizes and supports the use of teams.

<https://www.nwcg.gov/positions>

P-310 Unit 6: Business & Finance

7

- The purpose of the Fire Prevention Education Team is to support fire prevention and wildland fire educational needs preceding and during periods of high wildfire danger.
- A copy of the agreement can be found at the beginning of the *National Interagency Mobilization Guide*, NFES 2092, <https://www.nifc.gov/nicc/mobguide/index.html>.
- Upon request by a unit for a team, the order is placed through the existing ordering process used for emergency assignments.
- However, an assignment to a Fire Prevention Education Team may not constitute a fire assignment and unique rules regarding the following may apply. The specific guidelines should be in the Delegation of Authority.
  - 1) Travel (Lodging, GOV/POV, Per diem, etc.)
  - 2) Pay: Base and Overtime

## Slide 8

### Types of Funding

- **A variety of funding may be utilized for fire prevention and education teams:**
  - Regular Appropriations for Preparedness
  - Severity Funding
  - Wildland fire support funding
  - State Funding
  - Fire trespass recovery funds
  - FEMA Funding

P-310 Unit 6: Business & Finance

8

- Regular appropriations for preparedness
- Severity funding
- Wildland fire support funding
- State funding (e.g., reimbursable agreements with states, compact agreements, cooperative agreements, appropriated funds, etc.)
- Fire Trespass Recovery Funds
- FEMA funding – Declaration to state

### Different Rules Can Apply To This List Of Funding Types:

- Regular federal preparedness funds do not typically tie in with emergency authorities unless the resource requested is in response to an emergency incident.
- Severity funding does establish an emergency within itself since the funding source is the suppression authorities given to the federal agencies.
- Wildland fire support funding can be utilized like fire preparedness codes incident-specific codes (e.g., P-codes, Large Fire Support funds.)
- State funding sources will determine the level of spending and may be within emergency authorities. Typically, state activation of a team will generate the need for reimbursement.
- Fire trespass recovery funds come in the form of restitution from either Civil, Criminal or Administrative settlements from fires involving negligence or liability. These funds have guidelines for the types of activities they can be used towards and have been used to support FPETs.
- FEMA declarations can come with a variety of rules for reimbursement and the mission tasking should be reviewed closely to determine what will and won't be reimbursed.

## Slide 9

### Procurement

- **Purchase Card**
- **Contracts**
- **Cooperative agreements**
- **Purchase Order**
- **Blanket Purchase Agreement (BPA)**

P-310 Unit 6: Business & Finance 9

- The federal agencies utilize various purchase tools and support:
  - Purchase Card
  - Contracts
  - Cooperative agreements
  - Purchase Order
  - Blanket Purchase Agreement (BPA)

## Slide 10

### Purchasing Guidelines

- All agencies have unique rules regarding purchasing and printing.
- The Federal Acquisitions Regulations (FAR) manual should guide all micro-purchases.
- <https://www.acquisition.gov/browse/index/far>
- The Government Printing Office (GPO) also has specific regulations regarding micro-purchases of printed materials.

P-310 Unit 6: Business & Finance

10

- Procurement support options and purchasing rules change frequently and vary according to the agency. Team lead should always check with the host unit and agency before making purchases.
- Each federal agency has supplemented the Federal Acquisition Regulations (FAR) with acquisition regulations. These supplements provide additional guidelines, policies, and requirements for the agency.
  - Federal Acquisition Regulation (FAR), <https://www.acquisition.gov/browse/index/far>.
- If the team does not have an individual with a warrant or a micro-purchaser, consult the host unit's procurement staff for any limitations on procuring services, supplies, and printing of materials for distribution including newspaper articles and ads.
- Consider:
  - Government Printing Office (GPO) for large federal printing jobs to include Small Purchase Authority (SPA).
  - Copy versus printing.
  - Emergency procurement rules for fire suppression do not apply.
  - Agency rules for paying for advertising.

## Slide 11

### Tracking Expenditures

- **REMEMBER ...**
  - What needs to be tracked?
  - Why?
  - How is the information to be provided?

P-310 Unit 6: Business & Finance 11

- The agency administrator is responsible for all expenditures that occur on their unit. However, it is critical for a Fire Prevention Education Team to track the costs the team incurs, and it may become part of the daily reporting. Refer to Unit 6-SR4-FPET Budget 6 as an example budget worksheet.
- Ask the Agency Administrator what the expectations are of the Fire Prevention Education Team in tracking costs.
  - What needs to be tracked?
  - Why?
  - How is the information to be provided?
- Many Tools Are Available for Tracking Costs
  - Spreadsheets
  - Databases
  - Crew Time Reports (CTRs), Fire Time Reports (FTRs)

## Slide 12

### Tracking Expenditures

- **Several reasons for tracking costs ...**
  - Your spending authority
  - Accurate up-to-date numbers are needed for reviews and reports
  - Final cost report
  - Cost reporting requirements
  - **What to track:**
    - Salary, Lodging, Per diem, and Supplies

P-310 Unit 6: Business & Finance

12

- The primary thing to remember is what needs to be tracked, and if that information needs to be provided to someone in a report format.
- There are several reasons for tracking costs:
  1. Your Spending Authority and the need for up-to-date numbers
  2. Final cost report
  3. Congressional reporting requirements.
  4. Agency cost reporting requirements.

## Slide 13

### References

- ***Interagency Incident Business Management Handbook, PMS 902***
- **National Interagency Mobilization Guide (business section)**
- **Administratively Determined (AD) Pay Plan**
- **Federal Acquisition Regulations**
- **Others...**

P-310 Unit 6: Business & Finance 13

- The following list of references will provide the user with information specific to incident business management guidelines, hiring information, mobilization information, and other policy, regulation, and law sources:
  - *NWCG Standards for Interagency Incident Business Management, PMS 902.* Unit 6-SR1-NWCG Standards for Interagency Incident Business Management-PMS-902. (<https://www.nwcg.gov/sites/default/files/publications/pms902.pdf>)
  - *National Interagency Mobilization Guide, NFES 2092,* <https://www.nifc.gov/nicc/mobguide/index.html>.
  - Administratively Determined (AD) Pay Plan. Unit 6-SR2-AD Pay Plans (<https://www.nwcg.gov/committees/incident-business-committee>)
  - Government Printing Office, <https://www.gpo.gov/>
  - *Forest Service Manual, FSM 1600, Chapter 1630,* [https://www.fs.fed.us/cgi-bin/Directives/get\\_dirs/fsm?1600!](https://www.fs.fed.us/cgi-bin/Directives/get_dirs/fsm?1600!)
  - *BLM Standards for Fire Business Management, Orange Book,* [https://web.blm.gov/internal/fire/budget/Reference\\_docs/Incident%20Business/IB-new/OrangeBk.html](https://web.blm.gov/internal/fire/budget/Reference_docs/Incident%20Business/IB-new/OrangeBk.html)
  - Federal Acquisition Regulation (FAR), <https://www.acquisition.gov/browse/index/far>.

# Unit 6: Business and Finance

## Slide 14

Fire Prevention Education Team Expense Estimate Report											
Enter Team Name and Assignment Duration											
Payroll Information							Incidental Expenses				
Date	Team Member	Base Hours	Total Base Pay	Overtime Hours	Total Overtime	Total Payroll	Lodging	Per Diem	Supplies	Vehicle	Daily Total
1/0/1900	PETL		\$0.00		\$0.00	\$0.00					\$0.00
	PIO		\$0.00		\$0.00	\$0.00					\$0.00
	MEMBER		\$0.00		\$0.00	\$0.00					\$0.00
	X		\$0.00		\$0.00	\$0.00					\$0.00
	X		\$0.00		\$0.00	\$0.00					\$0.00
Totals		0.0	\$0.00	0.0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Payroll Information							Incidental Expenses				
Date	Team Member	Base Hours	Total Base Pay	Overtime Hours	Total Overtime	Total Payroll	Lodging	Per Diem	Supplies	Vehicle	Daily Total
1/0/1900	PETL		\$0.00		\$0.00	\$0.00					\$0.00
	PIO		\$0.00		\$0.00	\$0.00					\$0.00
	MEMBER		\$0.00		\$0.00	\$0.00					\$0.00
	X		\$0.00		\$0.00	\$0.00					\$0.00
	X		\$0.00		\$0.00	\$0.00					\$0.00
Totals		0.0	\$0.00	0.0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Payroll Information							Incidental Expenses				
Date	Team Member	Base Hours	Total Base Pay	Overtime Hours	Total Overtime	Total Payroll	Lodging	Per Diem	Supplies	Vehicle	Daily Total
	PETL		\$0.00		\$0.00	\$0.00					\$0.00
	PIO		\$0.00		\$0.00	\$0.00					\$0.00

P-310 Unit 6: Business & Finance

14

### Exercise

- Each student should review the budget spreadsheets, select one and enter data provided in the DOA or from cadre.
- Unit 6-SR1-FPET Budget 6 person (duplicate of Unit 2-SR2)
- Facilitate a short discussion at the end to allow students to share their experience/thoughts on this exercise.

### Note to Instructor

Each student, or pair of students, will need a laptop with this budget sheet accessible to work through this exercise.

### Slide 15

#### Review Unit Objectives

- Describe the areas within the business aspects and finance that need to be considered and addressed during prevention assignments.
- Practice using a budget spreadsheet.