The Department of Environment and Conservation

Financial Guidelines Bushfires 2012-13

Department of Environment and Conservation (DEC)
Guidelines for Financial Management of Bushfires Expenditure
2012-13

Managers

The following guidelines have been developed to provide clear direction on the policies, processes and procedures to be followed for incurring expenditure and allocating costs relating to the department's bushfire suppression account (CoA, activity DJ0), as well as providing guidance on other issues associated with the financial management of the bushfire account.

The overriding principle governing the allocation of expenditure to the bushfire account is that "costs would not otherwise be incurred if it were not for the department's involvement in bushfire suppression activities". There must be a direct relationship between the expenditure and bushfire suppression and the expenditure should not already be funded from cost centre budgets.

A copy of the 2012-13 The Financial Management Guidelines for Bushfire Expenditure is provided to the DEC Chief Finance Officer and to the Department of Treasury and will apply from 1 December 2012, as set out in this document.

Approved by:

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Director Regional Services   Manager, Fire Management Services Branch

Date   19/11/2012   Date   19/11/2012

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1. Bushfire Suppression Strategies

While fire managers are absolutely bound by the financial management guidelines for bushfire expenditure, fire suppression should continue to be based on an assessment of the potential risk posed to community values, i.e. life, property and biodiversity values. Suppression strategies should be commensurate with this risk assessment.

Duty Officers and Incident Controllers should however be aware of the need to be cognisant of the financial impact when making decisions regarding fire suppression commitments in relation to remote area fires, as well as when assisting with fire suppression operations on non DEC managed estate.

2. Allocation of Expenditure

2.1   Normal time payroll

DEC and DEC contract employees - normal time payroll associated with bushfire suppression will continue to be funded from cost centre recurrent budgets. Cost centres should endeavour to allocate normal time payroll to accurately reflect work performed on bushfire suppression using one of the following methods:

- fortnightly salary allocations or wages time sheets,
- where salary default codes apply then by using an overriding salary allocation sheet when applicable, or
- where salary default codes apply, by using periodical Electronic Transfer Journal (ETJ) to transfer costs to activity "DJ0".

Cost Centre managers should also be aware that if a decision is made to use additional casual staff or staff funded via external funding sources for bushfire suppression duties, this will result in additional unfunded expenditure being incurred to recurrent budgets.

Personnel agencies – if staff are employed via a personnel agency and hours worked are above their normal arrangements, and the work is associated with bushfire suppression, or staff are engaged to backfill during a bushfire as a direct consequence of that fire, then associated costs can be allocated to the bushfire account (charged directly against the job number for the bushfire).

2.2   Account code structure

Table 1 describes the seven (7) segments contained within the department's account code structure   (CC-AC-OUT-ACT-RES-PROJ-JOB) and is provided as a guide to ensure a consistent approach is applied for the allocation of bushfire suppression expenditure to the department's general ledger (refer to *Attachment 1 - Guidelines on account codes and job numbers for bushfire expenditure* for additional information).

Table 1: DEC Chart of Accounts (CoA) - Code Structure

CoA segment	Application for bushfire suppression related expenditure
Cost centre	The cost centre processing the expenditure into the Oracle financial management system should use its own cost centre number when coding expenditure.
Account	Account 01 – is the default account number to be used for all expenditure. Account 02 – should only be used if an asset is purchased,

CoA segment	Application for bushfire suppression related expenditure
	according to the departments definitions of an asset purchase. Account 04 – should be used if expenditure is to be recouped from an external entity such as Forest Products Commission (FPC) and Fire and Emergency Services Authority (FESA).
Service	Service numbers should be used according to the land tenure of the fire as follows: 24 – Nature reserve 32 – National Parks and Regional Parks 41 – Native forest 43 – FPC plantation tenures
Activity	Activity DJ0 should be used to allocate all expenditure related to bushfire suppression.
Resource	Expenditure should be allocated to the most appropriate Resource number that represents the expense type.
Project	A list of 'project' numbers is provided by Financial Services Branch (FSB) that helps to identify the specific location of a bushfire, such as National Parks where applicable.
Job	Each fire greater than one hectare is allocated a unique job number from the list of job numbers that have been provided to each District refer to *Attachment 1*. This will allow all costs directly associated with that fire to be accurately captured in the general ledger. For fires less than one hectare, specific job numbers have been allocated to each District and the total costs associated with each of these individual small fires are accumulated during the year.

3. Expenditure Authorisation

3.1 Purchasing forms

Purchasing forms with the appropriate level of approval will be required for all expenditure being charged to the bushfire account (CoA Activity DJ0), whether incurred pre, during or post a bushfire (unless an exemption applies, refer to 3.1.2 Exemptions)

Purchasing forms come in numbered pads of 50 and can be obtained directly from FMS, or from your local district office (refer to *Attachment 2 - Sample Purchasing Form for bushfire expenditure*).

3.1.1 Processing of purchasing forms and invoices

Purchasing forms and associated invoices should be processed according to the instructions provided on the form.

There are occasions when a Pre-Formed Team (PFT) has been deployed to an incident and purchasing is undertaken by staff who are supporting the management of the bushfire incident but who are not part of the PFT. In these instances the invoice relating to the purchasing form should be forwarded to the home cost centre of the person who made the purchase for processing. This will include purchases undertaken by:

- a supporting region/district operating outside of the PFT structure; and
- Fire Management Services (FMS), State Facilities support staff, Mobile Communication support staff, Information Technology support staff or Air Crews and ground support staff.

3.1.2 Exemptions

Exemptions to the requirement for a purchasing form include:

- expenditure allocated via the payroll system;
- where a rule set (as identified under 4. Expenditure Rule Sets) indicates a purchasing form is not required; or
- where a formal contractual arrangement has been put in place for the provision of a particular good or service (i.e. an RFT or RFQ must have been undertaken and a departmental contract number issued).

3.1.3 Multiple Invoices

A single purchasing form can be used for multiple invoices in the following instances:

a. Corporate card transactions for less than $75

A single purchasing form can be used for multiple transactions made on corporate card when all of the following criteria are met:

- the value of each individual transaction is less than $75;
- all transactions must relate to the same corporate card;
- normal approval processes have been adhered to; and
- section B of the purchasing form has been completed by stating 'multiple invoices attached' together with the sum total of all invoices.

During a PFT incident multiple transactions must relate to the same day (i.e. one form per day).

During a local fire in a persons' home district multiple transactions must relate to the same week (i.e. one form per week).

b. Air and ground support crews

A single purchasing form can be used for multiple transactions when all of the following criteria are met:

- invoices are associated with a weekly roster period (covering both detention and operational duties);
- forms are authorised by the home duty officer, the air attack supervisor or the aircraft officer, based on who the purchaser is reporting to;
- multiple transactions are related to the same corporate card; and
- section B of the purchasing form has been completed by stating 'multiple invoices attached' together with the sum total of all invoices.

c. Monthly accounts from suppliers

Where a cost centre has an arrangement in place with a supplier for the issuing of a monthly account, then a single purchasing form can be completed to cover the associated purchases. The purchasing form must identify the purchases on the account relating to bushfires and must be authorised by the District Manager.

d. Accommodation

During either a local District fire or a PFT fire, the same accommodation provider is often used during the period of the incident. In some cases the accommodation provider will also supply meals and drinks to staff that are staying at their establishment.

A single purchasing form can be completed to cover the associated purchases from an accommodation provider for the period of the incident.

A summary of accommodation for each day, to be completed by the Facilities Unit shall be attached to the purchasing form that provides details of the number of rooms booked on each day of the incident so it can be checked against the invoice.

Facilities Unit members should also advise providers that invoices must reflect the number of rooms booked on each day of the incident and any meals and drinks provided to each room.

e. Catering

During a PFT fire, the same catering supplier is often used to supply meals and drinks to the incident. A single purchasing form can be completed to cover the purchases from each individual catering supplier for the period of the incident.

A summary of purchases (e.g. 120 lunches @ $15 each) for each day is completed by the Catering Unit and attached to the purchasing form so it can be checked against the invoice.

Catering Unit members should also advise suppliers that invoices must reflect the items ordered on each day of the incident.

For local District fires, all invoices associated with catering for a weekly period can be captured on a single purchasing form.

f. Contract machinery

During a local district fire or a PFT fire, the same contract machinery provider is often used to supply one or many items of machinery to the incident. A single purchasing form can be completed to cover the associated purchases from a contract machinery provider for the period of the incident.

Wet hire - staff involved in the procurement of contract machinery with an operator must advise suppliers that the operator must submit their contract machinery log sheets to the Divisional Commander Machinery or Sector Commander (local district fires) prior to leaving the fire ground at the end of each shift. Suppliers should also be advised that invoices must reflect the hours worked for each machine used.

Dry hire - staff involved in the procurement of contract machinery without an operator shall advise suppliers that invoices must reflect the hours worked for each item of machinery. Divisional Commander Machinery or Sector Commander (local district fires) shall ensure a daily log sheet for each item of machinery is maintained.

Divisional Commander Machinery or Sector Commander (local district fires) shall submit the contract machinery log sheets to either the Duty Officer for local district fires or the Finance Officer for PFT fires. The contract machinery log sheets shall be attached to the purchasing form, to allow the invoice to be checked for each item of machinery.

3.2   Accountability and Audit Trail

The use of purchasing forms is an important mechanism that will ensure accountability of all bushfire related expenditure and the provision of a clear audit trail, given it is a Department of Treasury and Finance requirement for an annual audit of DEC's bushfire expenditure. All transactions entered into the Oracle financial system must have the appropriate authorisation category entered in the description field (including for ETJ's) as follows:

- Purchasing forms   = PF#####
- Rule Set   = RS#
  (only where a purchasing form is specifically not required)
- Contract   = CN####
- No appropriate authorisation   = NAP

3.3   Dual referencing

In some cases, purchasing forms will also be required even though the expenditure category is covered by a rule set (refer to section *4. Expenditure Rule Sets*). These instances are clearly identified in the rule set instructions. In this situation, the audit trail reference to be entered into Oracle financial system will be the purchasing form number as well as the Rule Set number e.g. RS2.1 PF12345 – refer to *Attachment 3 - Rule Set Referencing Sheet*.

3.4   No appropriate authorisation - responsibilities

The onus on providing appropriate supporting documentation resides with the person making the purchase and not the local administration staff. If purchases are made by invoice or corporate card and do not have a purchasing form, contract number or rule set identification number supporting the purchase, the administration officer will not be required to follow-up, but will simply input "NAP" in the relevant Oracle description field to indicate "no authorisation provided". These purchases will then be identified for follow-up action during the expenditure monitoring process.

3.5   Retrospective completion of purchasing forms

Wherever possible, purchasing forms should be completed and authorised during the bushfire event, however it is accepted that in some cases, including for small individual items, purchasing forms may need to be completed retrospectively at a more convenient time. In the case of the retrospective completion of forms, the proper authorisation will still be required to approve the expenditure as being appropriate and directly related to bushfire suppression activities.

3.6 Transition of prescribed burn into bushfire

In instances where a prescribed burn escapes and a bushfire is declared, all costs incurred subsequent to the bushfire being declared are accounted for using a bushfire job number. Any costs whilst the fire is still regarded as a prescribed burn, will be charged to prescribed burning codes. Once declared a bushfire event the processes described in these guidelines will apply.

3.7 Expense register

For bushfires involving the deployment of a PFT, the details of each individual purchasing form for purchases made from within the IMT structure must be entered onto an expense register for the purpose of:

- providing a cohesive handover to the host district listing all purchases made during the fire event, so that invoices can be cross referenced for payment, particularly when they arrive by mail after fire suppression activities have ceased;
- providing a listing of all purchases made during a large scale event in order to meet the department's emergency purchasing guidelines; and
- identifying items of equipment or assets purchased during the bushfire event, so that these items can be located and arrangements made for them to be returned to the host district during, or at completion of the fire.

At the conclusion of the bushfire event the host district will be responsible for forwarding the expense register to the Manager of Financial Services for retrospective approval.

4. Expenditure Rule Sets

Expenditure rule sets are designed to ensure there is a consistent allocation of certain types of expenditure to the bushfire account. These expenditures, although having a direct relationship to the department's bushfire suppression activities, are usually incurred outside of an actual bushfire event.

Instructions are provided for each rule set regarding the accounting requirements for the allocation of costs to the Oracle financial system. Each rule set will have an associated job number that should be used by all cost centres when allocating expenditure to the bushfire account. This will ensure there is a consistent approach adopted across the department and will enable more accurate monitoring of the costs associated with each rule set.

It will also be a requirement for finance and administration staff to enter the rule set identification into the description section of an ETJ or accounts payable transaction, when processing expenditure into the Oracle financial system. For example reference RS2.1 is to be used for costs allocated to the bushfire account using the Pre Formed Teams (non-payroll) rule set.

In some cases purchasing forms will also be required even though the expenditure category is covered by a rule set. These instances are clearly identified in the rule set instructions. In this situation, the audit trail reference to be entered into Oracle financial system will be the purchasing form number (as well as the Rule Set number e.g. RS2.1 PF12345 – refer to *Attachment 3 - Rule Set Referencing Sheet.*).

Approved rule sets for the allocation of expenditure to the bushfire account are indicated in Table 2.

Table 2: Rule Set Identification Number

Rule set identification for Oracle	Rule set description
RS1	Detention costs - payroll
RS2	Costs associated with detention and standby - non payroll
RS3	Office related costs
RS4	Fireline stabilisation and rehabilitation costs including repairs and replacement of infrastructure.
RS5	Vehicle costs and vehicle repairs
RS6	Bushfire related costs incurred by FMS Branch (cc440)
RS7	Bushfire preparedness
RS8	Heavy fleet standby costs
RS9	Radio Communication Section (RCS) associated costs

4.1   RS1 - Detention costs - payroll

4.1.1   State based detention costs

a.   Preformed teams

All payroll detention costs in relation to preformed teams are to be booked against job number SAC.

The flexfield configuration will be: xxx-01-xx-DJ0-xxxx-0000-SAC

b.   Aircraft, aircrews and ground support crews

All payroll detention costs in relation to aircrew and aircraft ground crews to be booked against job number SAD, This includes instances where crews are placed on FEA5 as a result of a particular bushfire event.

The flexfield configuration will be: xxx-01-xx-DJ0-xxxx-0000-SAD

c.   Mobile communication facilities & communication buses support crews

All payroll detention costs in relation to support crews for the mobile communication facilities and communication buses to be booked against the job number SAE.

The flexfield configuration will be: xxx-01-xx-DJ0-xxxx-0000-SAE

d.   State Facilities Unit – logistics trailers and sea container support crews

All payroll detention costs in relation to support crews for the logistics trailers and sea containers to be booked against the job number SAF.

The flexfield configuration will be: xxx-01-xx-DJ0-xxxx-0000-SAF

e.   Information technology support staff

All payroll detention costs in relation to support staff for information technology to be booked against the job number SAG.

The flexfield configuration will be: xxx-01-xx-DJ0-xxxx-0000-SAG

4.1.2 Region/District detention costs

Regions and Districts operate a Fire Emergency Availability (FEA) roster that is based on a prescribed set of standing orders that have been developed using the Fire Danger Index (FDI).

The detention requirements, as a general guide, utilise staff directly attached to the Region or District Cost Centre's, with a small amount of additional resources coming from staff outside of Regional Services Division and FPC employees.

The detention costs that result from running the FEA rosters to standing orders continue to be funded from recurrent budgets.

There are times during the bushfire season where additional staff are placed on detention that is above standing orders. This can be due to the FDI rating, adverse forecast weather conditions for that period, or other exceptional circumstances. These costs can be booked against the bushfire account.

a.   Payroll detention to standing orders

All payroll detention costs that meet with the prescribed detention standing orders for a Region/District are to be booked against the recurrent funded detention job numbers and not against the bushfire account.

The flexfield configuration will be: xxx-01-xx-DJ3-xxxx-0000-xxx

b.   Payroll detention above standing orders

A requirement to place additional staff above standing orders must first be approved by the Regional Duty Officer, State Duty Officer or the Director Regional Services and documented.

All payroll detention costs that are above the prescribed standing orders for a Region/District are to be booked against the job number SAH (this includes when placed on detention as a result of a particular bushfire event).

The flexfield configuration will be: xxx-01-xx-DJ0-1166-0000-SAH

4.2 RS2 – Costs associated with detention and standby - non payroll
(purchasing forms required)

There are a number of costs incurred that are associated with detention and standby arrangements which are non payroll. These costs may be associated with:

- PFT,
- air and ground support crews, or
- contractor related costs.

It is noted that although being approved for allocation to the bushfire account, the level of expenditure against these items should be kept to a minimum.

Purchasing forms will be required for all expenditure incurred, which can include:

- accommodation
- catering
- meals
- personal protective equipment (e.g. frog suits, helmets, goggles)
- stationery (e.g. for PFT information packs)
- travel costs (including fleet)
- uniforms (team coloured shirts for PFT members)
- venue hire (for PFT briefing days)
- contract machinery
- mechanics (via Fleet & Works Section for fire units and heavy machinery)

4.2.1 Preformed teams - non payroll
(purchasing forms required)

All costs associated with the administration of pre-formed teams to be booked against the job number SAC.

The flexfield configuration will be: xxx-01-xx-DJ0-xxxx-0000-SAC

4.2.2 Air and ground support crews - non payroll
(purchasing forms required)

The detention system for air and ground support crews can require staff to travel away from the home base in order to undertake detention requirements. For example, Perth based staff that undertake roles in air attack, can be required to undertake their detention in Bunbury, which requires them to travel to Bunbury and be placed in accommodation and be provided meals for the period required.

A purchasing form must be completed for all non-payroll related expenditure. All invoices associated with a weekly roster period (covering both detention and operational duties) can be captured on a single purchasing form and will require authorization by the home duty officer, the air attack supervisor or the aircraft officer, based on who the purchaser is reporting to (refer to *3.1.3.b Air and ground support crews*).

All costs associated with the detention of air and ground support crews to be booked against the job number SAD.

The flexfield configuration will be: xxx-01-xx-DJ0-xxxx-0000-SAD

All costs associated with operational duties of air and ground support crews are charged directly against the bushfire job number.

4.2.3 Contractor related costs

(purchasing form required unless where RFT or RFQ number is provided)

All costs associated with the provision of services by contractors in relation to stand-by arrangements in place for bushfire preparedness should be booked against the job number SAJ.

The flexfield configuration will be: xxx-01-xx-DJ0-xxxx-0000-SAJ

4.3   RS3 – Office & communication related costs

4.3.1 Utilities & communication

There are times during the year when Regional and District offices or work centres are required to operate outside of normal business hours as a direct result of bushfire suppression operations. This may result in additional costs for utilities being incurred for items such as:

- power
- water
- telephone costs – includes call related costs for landlines, mobile phones and satellite phones (includes handheld, fixed and mobile busses); and fortnightly telephone allowance as per clause *14.2 of the Fire Agreement.*

It does not include costs that would otherwise be incurred regardless of bushfire suppression activities, such as:

- security
- sewerage
- rates and taxes
- telephone systems (landline rent)
- bandwidth or line speed related costs

Cost centres are entitled to allocate a portion of eligible costs for utilities to the bushfire account, if they have been incurred as a direct result of bushfire suppression operations. The allocation of these costs should be completed by May each year. An annual estimate of these costs is acceptable, and can be applied either on an office by office basis, or a district by district basis. The methodology used for the calculation must result in a fair and reasonable estimation of the additional costs incurred, and should be clearly documented and attached to the ETJ for cross referencing and audit purposes.

- Note 1: It is not allowable to allocate utility costs via the use of distribution sets throughout the year to the bushfire account.
- Note 2: The calculation method used for utility costs should not include situations where an office is open outside of normal weekly opening hours for detention or detection purposes.

- Note 3: Cost centres must ensure the calculation method used has been documented and is considered to be fair and reasonable, as audit requests are likely to occur for this item.

All office related costs for utilities in relation to bushfire suppression operations to be booked against job number SAU.

The flexfield configuration will be: xxx-01-xx-DJ0-xxxx-0000-SAU

4.3.2 Stationery and cleaning
(purchasing form required)

Costs associated with stationery and cleaning should be charged to the bushfire account at the time of processing the related account as follows:
- costs that relate directly to stationery used during a bushfire event (charged directly against the job number allocated for the bushfire),
- cost centres are entitled to allocate an appropriate portion of costs related to the replenishment of stationery resulting from stocks used during bushfire suppression operations (to be booked to SAU job number), and
- additional cleaning costs incurred as a direct result of requirements of a bushfire event (charged directly against the job number allocated for the bushfire).

4.3.3 Furniture and office equipment
(purchasing form required)

Purchases for furniture and equipment outside of a bushfire event are not permitted to be charged to the bushfire account. Purchases made during a bushfire event require the use of a purchasing form and the proper approvals shall be obtained.

4.4 RS4 - Fireline stabilisation and rehabilitation costs

Post a bushfire event, there is often a requirement for rehabilitation works to be undertaken within the fire ground area. This may include works to minimise potential erosion, seeding and planting of areas within the fire ground, ground baiting, grading of roads, repairs to walk trails, bike tracks, board walks, toilets, camping facilities, bridges, euthanasing and caring for injured animals etc.

Fire Management Guideline G2 – Fireline stabilisation and rehabilitation, contains information and guidance on soil stabilisation and rehabilitation of firelines. Whilst the guidelines indicate that stabilisation works should be carried out as part of the suppression mop up activities, it also advocates the preparation of a rehabilitation plan specific to the burnt area (refer to *Attachment 4 - Rehabilitation Plan*)

4.4.1 Works during the bushfire event

Stabilisation and rehabilitation works that are undertaken as part of the direct suppression activity are booked directly against the job number allocated for the bushfire.

4.4.2 Post incident work - estimated costs expected to be over $5,000

(exclusive of normal time payroll)

Following a bushfire event the host District must prepare a rehabilitation plan for the affected fire ground area. The plan should identify the environmental damage that requires stabilisation or rehabilitation work and also identify any damage to infrastructure (e.g. walk trails, camp sites, bridges, roads) within the fire ground area that will require repairs or replacement.

Investigations into whether funds can be sourced through WANDRRA or via the department's insurance policy, particularly in relation to the replacement of infrastructure should be included in the plan. A fully costed budget, identifying the proposed funding source for each work requirement is to be prepared and submitted as part of the plan.

The completed rehabilitation plan should be approved by the Regional Manager for the District, to ensure that (i) the level of work is appropriate and (ii) that the work will be performed in a cost effective manner. The plan should then be submitted to the Director Regional Services (DRS) for approval in consultation with the Manager FMS Branch, prior to the commencement of any works.

Once approval has been obtained from the DRS, the District will contact the Business Manager Regional Services, who will allocate a discreet job number for the work to be undertaken. This will enable costs to be accurately captured and monitored, and will also provide a coding mechanism that will allow all costs for the associated work to be captured when spanning more than one financial year.

Purchasing forms will not be required because an approval for the works program will have already been obtained from the DRS.

4.4.3 Post incident work - estimated costs expected to be under $5,000

(purchasing forms required)

DRS approval is not required for rehabilitation work on the effected fire ground where the value of the estimated work is expected to be less than $5,000. These costs should be booked directly against the job number allocated for the associated bushfire.

Normal use of purchasing forms will apply for this work.

4.4.4 Post incident work – non DEC managed lands

a. Bushfires resulting from DEC activities (e.g. escaped prescribed burning)

Where damage has resulted on non-DEC managed lands as a direct result of suppression activities undertaken by DEC or by agencies or volunteers working within the management structure for that bushfire event, it will be considered normal practice for DEC to be responsible for some post incident repair and rehabilitation work. The work that DEC will assume responsibility for will cover soil stabilisation and rehabilitation of fire lines constructed during the bushfire, as well as damage to minor assets such as fences and gates.

Where there has been damage to minor assets such as fences and gates caused as a result of the bushfire, DEC may choose to assist the landowner with repairs and replacements, with a decision on this being made at a local level consistent with the overarching intentions of its Good Neighbour Policy (July 2007).

Note: clause 4.4.1, 4.4.2 & 4.4.3 of these guidelines will also apply as appropriate.

Table 3: Summary – post incident work – non DEC managed lands (fire caused by DEC)

	Damage caused as a direct result of suppression efforts		Damage caused by bushfire
	Soil stabilisation and rehabilitation of fire lines	Damage to minor assets such as fences and gates	Damage to minor assets such as fences and gates
Neighbour	Yes	Yes	DEC discretion
Non-Neighbour	Yes	Yes	DEC discretion

b. Bushfires resulting from natural causes, arson or other accidental causes and DEC is the Controlling Agency

Damage to property of DEC neighbours: where damage relating to soil stabilisation and rehabilitation of fire lines constructed during the bushfire has resulted on the property of DEC neighbours as a direct result of suppression activities undertaken by DEC or by agencies or volunteers working within the management structure for that bushfire event, DEC may choose to be involved in post incident work, with a decision on this being made at a local level in accordance with the overarching intentions of its Good Neighbour Policy (July 2007). Work to be undertaken would be at DEC's discretion and would relate primarily to soil stabilisation and rehabilitation of firelines constructed during the bushfire.

Damage to property of DEC neighbours: where damage has resulted on the property of DEC neighbours and relates to minor assets such as fences and gates and has been caused as a direct result of suppression activities undertaken by DEC or by agencies or volunteers working within the management structure for that bushfire event, DEC will assume responsibility for such damage in accordance with clause 1.1.8 of its Good Neighbour Policy (July 2007).

Damage to property of DEC neighbours: where there has been damage to minor assets such as fences and gates that have been caused as a result of the bushfire, DEC may choose to assist the landowner with repairs and replacements, with a decision on this being made at a local level in accordance with the overarching intentions of its Good Neighbour Policy (July 2007).

Note: clause 4.4.1, 4.4.2 & 4.4.3 of these guidelines will also apply as appropriate.

Table 4: Summary – post incident work – non DEC managed lands (fire resulting from natural causes, arson or other accidental causes)

	Damage caused as a direct result of suppression efforts		Damage caused by bushfire
	Soil stabilisation and rehabilitation of fire lines	Damage to minor assets such as fences and gates	Damage to minor assets such as fences and gates
Neighbour	DEC discretion	Yes	DEC discretion
Non-Neighbour	DEC not responsible	DEC not responsible	DEC not responsible

4.5   RS5 – Vehicle Costs and Vehicle Repairs

4.5.1 Vehicle Costs

a.   Mileage

Vehicle costs can be allocated to the bushfire account on the following basis:

- where kilometres are captured on running sheets for individual trips this will be the basis of the allocation; or
- where kilometres are not captured on running sheets for individual trips, then only a percentage of the kilometres travelled during a month can be allocated to the bushfire account. This should be an accurate representation of 'bushfire related kilometres' travelled during the month. It is not acceptable to allocate 100% of kilometres to the bushfire account in a given month.

The flexfield configuration will be: xxx-01-xx-DJ0-xxxx-0000-SAI

b.   Equipment

Cost associated with vehicle related equipment (including installation cost) can be allocated to the bushfire account on a proportionate basis depending on the estimated usage for bushfire related purposes for that vehicle. This can include:

- Radio installation
- Striping
- Lighting
- Stickers

The flexfield configuration will be: xxx-01-xx-DJ0-xxxx-0000-SAI

4.5.2 Vehicle Repairs

Vehicle damage can occur to both light and heavy fleet vehicles that are either leased or owned by the Department. The nature of the damage can range from minor, moderate and severe.

The current insurance arrangements for the Department are based on a Deposit Premium arrangement whereby the insurance premiums paid by the Department are calculated on an average of the previous two (2) years claims. Cost centres are also liable for the excess payment for damage occurring for each individual accident, being $1,000. Therefore repairing all damage via insurance would ultimately result in increased insurance premiums for cost centres in the future.

Where vehicles have been damaged and immediate repair work is required (or a vehicle is destroyed), advice should be sought from Manager Fleet and Works in relation to the work being covered by insurance versus cost centre funded. As per the departmental fleet policy, cost centres are reminded that all repair work should be coordinated through SG Fleet.

There are three scenarios covered by the vehicle repair rule set:

a.   Immediate repairs required via insurance claim

Where cost centres have been advised to make an insurance claim to have the damage repaired. The excess payment of $1,000 should be charged to:

- the bushfire suppression account where damage was caused at a fire, and should be booked directly to the relevant bushfire job number or to job number for bushfires less than 1 hectare if the expenditure is incurred in the following financial year, or
- the relevant cost centre funded job number if the damage was not caused at a fire.

b.   Immediate repairs required funded from cost centres

Where cost centres have been advised against making an insurance claim to have the damage repaired, the total cost of repairs should be charged to:

- the bushfire suppression account where damage was caused at a fire, and should be booked directly to the relevant bushfire job number or to job number for bushfires less than 1 hectare if the expenditure is incurred in the following financial year, or
- the relevant cost centre funded job number if the damage was not caused at a fire.

c.   Cumulative damage
(Regionally based vehicles only)

Where damage is considered minor, it is quite often the situation that the collective repair work is not undertaken until the vehicle has been surrendered for disposal.

Vehicle repairs at the time of disposal will be coordinated by SG Fleet with the associated costs then allocated back to the relevant cost centre holding account.

The method to be used in allocating these costs from the holding account is as follows:

Base percentage rate

A report (refer to *Attachment 5 - Fleet System Sample Report*) is available from the fleet system that identifies the total kilometres per vehicle travelled against bushfire job numbers versus non bushfire job numbers.

This will provide the base percentage rates used to calculate the allocation of cumulative damage repair costs.

Loading factor

To take into account that there is a higher risk of a vehicle being damaged at a bushfire event, a loading factor is provided to adjust the base percentage rate that has been calculated and is detailed in Table 5.

Table 5: Loading factor for light fleet vehicles

	Loading factor
Base percentage rate (bushfire job numbers)	All 4x4 passenger and commercial vehicles
1 - 10%	5%
11 - 30%	15%
31 - 50%	20%
51-70%	15%
71-80%	5%
81-100%	0%

For example:

Where a vehicle has a base rate of 35% then costs would be allocated at 55% (35% + 20%) to the bushfire account, and the remaining 45% will be allocate to non bushfire codes.

The loading factor cannot be applied to passenger vehicles that are not four wheel drive, where repair costs should be allocated as per the base percentage rate.

The allocation to the bushfire account for cumulative damage should be against the job number SAI.

The flexfield configuration will be: xxx-01-xx-DJ0-1541-0000-SAI

4.6 RS6 – Bushfire related costs - Fire Management Services Branch (CC440)

4.6.1 Aircraft standby and air surveillance costs

DEC engages a number of contractors to undertake bushfire suppression work and aerial surveillance of bushfires during the fire season. DEC also has its own fleet of 10 spotter aircraft which are used for aerial surveillance. Table 6 indicates the service providers that are covered under RS6.

Table 6: Service providers of aircraft standby and surveillance costs.

	Service provider	Service
a.	Dunn Aviation Pty Ltd	Water bombing operations
b.	Helicopters (Aust.) Pty Ltd	Perth water bombing operation
c.	Shine Air	Aerial surveillance, fire crew transport and water bombing operations
d.	Various aircraft providers	Fire crew transport
e.	BP Australia	Provision of fuel for aircraft
f.	JRS Logistics	Fuel management
g.	DEC	Spotter aircraft (x 10)

Expenditure rule sets for costs associated with these service providers are as follows:

a. Dunn Aviation Pty Ltd

Standby costs

Under an agreement with FESA the standby costs for six of the eight water bombing aircraft is split 50% FESA and 50% DEC, except for the Albany water bombing operation where DEC receives funding from NAFC to cover 50% of the standby costs (during a defined period), therefore the split for the Albany water bombers is 25% FESA and 75% DEC (during this defined period).

Operational costs

The operational costs (flying hours) are charged to each agency on a user pays basis according to whether the fire was predominantly on DEC managed estate or on non DEC managed estate where FESA was the lead agency.

b. Helicopters (Aust) Pty Ltd

This contract applies to the Perth water bombing operation.

Standby costs

Under an agreement with FESA the standby costs are split 50% FESA and 50% DEC.

Operational costs

The operational costs (flying hours) are charged to each agency on a user pays basis according to whether the fire was predominantly on DEC managed estate or on non DEC managed estate where FESA was the lead agency.

If Helicopter (Aust.) aircraft are used at fires other than for Perth water bombing operations they are either charged directly to a DEC fire job number or charged to an allocated FMS fire job number (NAH - Perth, NAI – Manjimup, NAJ – Bunbury, NAK - Albany or 120).

c. Shine Air Pty Ltd

Standby costs

Standby costs for Shine Air are incurred by DEC and are allocated to FMS job numbers (NAH - Perth, NAI – Manjimup, NAJ – Bunbury, NAK - Albany or 120).

Operational costs

If Shine Air is used for aerial surveillance over bushfires or to transport fire crews, these costs are charged directly to the DEC bushfire job number.

d. Various aircraft providers

When aircraft are used to ferry fire crews to and from fires the costs are charged to the DEC bushfire job number.

e. BP Australia

Fuel used during the fire season can be charged in the following ways:

Under all four water bombing operations it is charged as:

- user pays to FESA, or
- against a DEC bushfire job number according to whether the fire was predominantly on DEC managed estate, or
- on non DEC managed estate where FESA was the lead agency.

Bulk fuel purchases for water bombing bases are charge to an allocated FMS fire job number (NAH - Perth, NAI – Manjimup, NAJ – Bunbury, NAK - Albany or 120), and then recouped from FESA or charged back to a DEC bushfire job number according to the fire operations for which the fuel was used.

f. JRS Logistics

JRS Logistics are engaged on contract by DEC to manage DEC's fuel. Six months of the contract costs are charged to the bushfire account and allocated to FMS fire job number 120, with the remainder of the contract costs being allocated equally to prescribed burning job number 200 and aviation job number 264, where they are later transferred to the appropriate activities based on an overall assessment of fuel requirements during that time.

g.   Spotter Aircraft

The costs incurred by FMS cost centre 440 associated with DEC's ten spotter aircraft include:

- salary costs for pilots
- travel and accommodation costs
- fuel
- parts and maintenance
- hanger lease
- aircraft inspections (100 hourly)

If DEC's spotters are used for aerial surveillance over bushfires, these costs are later recouped by FMS by allocating a charge of $300/hour against the DEC bushfire job number.

Where the DEC spotters are used for bushfires on non DEC managed estate, where FESA was the lead agency, the costs are recouped from FESA at a cost of $300/hour. These costs are later transferred to the recoup account (04) against job number 120, where they are then charged to FESA.

4.6.2 Other operational costs (aircraft related)

There are other operational costs incurred by CC440 that are later transferred to the bushfire account or recouped from FESA. Additional costs associated with the four Water Bombing Operations that are considered to be fixed costs are charged 50% to the DEC bushfire account and 50% to FESA (as per agreement), these include:

- aircraft related training costs
- project management costs
- Air Attack Supervisor salary costs
- air attack operational salary costs

Job numbers used when transferring these costs are NAH, NAI, NAJ and NAK.

Additional costs associated with the four water bombing operations that are considered to be variable or operational in nature are allocated to the DEC bushfire account or recouped from FESA on a user pays basis, these costs include:

- 3 x Spotter Pilot for the Albany water bombing operation
- foam
- fuel
- air attack operational

Invoices are raised to FESA twice during the year, the first at the end of January and the second at the end of the fire season for both fixed (such as standby) and operational costs associated with all four water bomber bases.

4.6.3 Other operational costs (non aircraft related)

(purchasing form required)

Operational costs incurred by cc440 during a bushfire event that do not relate to a contractual arrangement identified above, should be charged directly to the job number allocated to the bushfire. These purchases will require a purchasing form to be completed as per the instructions under section 3. *Expenditure Authorisation*, as contained in these guidelines.

4.6.4 Other related costs

Other related costs associated with bushfire suppression that are incurred by FMS and later charged on a proportional basis to the bushfire account are costs for:

- office daily logs
- tower daily logs
- fire diaries
- bushfire purchase forms
- heavy fleet books
- flight operations returns
- message pads
- contractors insurance
- medicals (100%)
- communication costs

These costs will be charged to the bushfire account using job number 120.

4.7 RS7 – Bushfire preparedness
(purchasing forms required)

There are a number of costs associated with preparing for a bushfire season which can be allocated to the bushfire account. Where items purchased are utilised for other operational reasons as well as bushfire, then only the appropriate proportion of costs should be charged to the bushfire account.

Purchasing forms will be required for all purchases, should be authorised by the District Manager and may cover items such as:

- fuel
- retardants
- ration packs
- personal protective equipment (e.g. frog suits, helmets, goggles)
- hoses, nozzles and couplings
- inspection and maintenance of fire towers where anticipated costs are less than $5,000

Note: in relation to fire towers, if costs are expected to be over $5,000 then approval must first be obtained from DRS via the Regional Manager, where a decision will then be made regarding the works approval and funding source.

The flexfield configuration will be: xxx-01-xx-DJ0-xxxx-0000-SAK

4.8 RS8 - Heavy fleet standby costs

When a fire related heavy fleet vehicle is not being utilised in any job and is standing idle at a work centre, the vehicle is considered to be in detention and the standing charge is allocated directly to bushfire activity (DJ0), prescribed burning activity (DJ1) and the FPC, based on the percentages detailed in Table 1 below.

4.8.1 Standard Job Numbers

Standard job numbers will be used across the department as follows:

- Detention charges for bushfire suppression (DJ0) will be allocated against job number SAB
- Detention charges for prescribed burning (DJ1) will be allocated against job number FZZ.

4.8.2 Class of Vehicles Rule Set applies to

The rule set only applies to the vehicle class numbers contained in Table 7.

Table 7: Heavy Fleet vehicle class numbers.

Class	Description
34	0217 - TRUCK LIGHT 4X4 SINGLE CAB TIPPER
	0218 - TRUCK LIGHT 4X4 DUAL CAB
42	0304 - TRUCK LIGHT 4X4 SINGLE CAB
44	0303 - TRUCK MEDIUM 4X4 DUAL CAB WITH CRANE
45	0305 - TRUCK MEDIUM 4X4 DUAL CAB
47	0307 - TRUCK LIGHT 4X4 DUAL CAB TIPPER
48	0406 - TRUCK HEAVY 4X4 SINGLE CAB TIPPER
49	0408 - TRUCK MEDIUM 4X4 SINGLE CAB
50	0409 - TRUCK HEAVY 4X4 SINGLE CAB TIPPER
60	0508 - TRUCK HEAVY 4X2 SINGLE CAB TILT TRAY
62	0515 - TRUCK HEAVY PRIME MOVER
74	0717 - TRACTOR HEAVY (50HP + ABOVE)
	0801 - GRADER
	0911 - LOADER SKID STEER
88	0916 - LOADER LIGHT
90	0917 - LOADER MEDIUM
	0901 - LOADER HEAVY
	0902 - LOADER HEAVY (SPECIAL CLASS)
84	0806 - DOZER HEAVY
52	0402 - BUS FIRE CONTROL

4.8.3 Allocation between DEC and FPC

The allocation of costs associated with detention and standby between DEC and the FPC will be made using the percentages in Table 8. (based on the detention model developed by Sneeuwjagt and Herbertson in 2003)

Table 8: Percentage allocation of heavy fleet detention costs to bushfire

Cost Centre Name	FPC Bushfire Percentage	DEC Bushfire Percentage	DEC Prescribed Burning Percentage
	Job Number SAB	Job Number SAB	Job Number FZZ
401 - Blackwood District	30	56	14
404 - Wellington District	20	64	16
407 - Great Southern District	0	80	20
408 - Swan Coastal District	50	40	10
409 - Kimberley Region	0	80	20
411 - Donnelly District	5	76	19
412 - Warren RHQ	5	76	19
413 - Frankland District	0	80	20
414 - Goldfields Region	0	80	20
415 - South Coast Region	0	80	20
416 - Albany District	0	80	20
417 - Esperance District	0	80	20
419 - Midwest Region	0	80	20
420 - Moora District	0	80	20
421 - Shark Bay District	0	80	20
422 - Exmouth District	0	80	20
423 - Pilbara Region	0	80	20
424 - West Kimberley	0	80	20
427 - South West Region	15	68	17
428 - Swan Region	10	72	18
429 - Perth Hills	10	72	18
432 - Geraldton District	0	80	20
461 - Central Wheatbelt District	0	80	20
465 - Wheatbelt Region	0	80	20

4.8.4 Allocation between DEC bushfire and DEC Prescribed Burning

The default split between DEC bushfire suppression and DEC prescribed burning is to be made on an 80%:20% basis. This is based on the proportion of time that heavy fleet vehicles are generally utilised for these purposes.

4.9 RS9– Radio Communication Section (RCS) associated costs

An asset management system has been developed to administer all equipment and infrastructure managed by the RCS Business Unit. This database will be used to generate the hire charges associated with each equipment category for the allocation of costs according to the 11 administrative and accounting procedures describe below:

All purchases of items listed in Table 9 must be made by RCS. The application of the RCS hire charge will be for each equipment category managed and maintained by RCS.

Table 9: RCS equipment category register

Equipment category	Description
Mobile VHF/UHF Dual Band radios (WAERN) – Plant, Heavy Fleet and Aircraft	WAERN UHF / VHF High-band mobile radios
Mobile VHF/UHF Mid-band radios (Not WAERN) – Plant, Heavy Fleet and Aircraft	UHF / VHF Mobile radios
Portable/Handheld VHF/UHF radio	UHF/ VHF High-band / Mid-band portable/handheld radios
Office Radio	Mid-Band VHF, RT, WAERN UHF/Hi-band office radio facilities
Radio Repeater	Mid-band VHF / Hi band VHF repeater station / facility
Link Repeater	VHF network link using radio repeaters (UHF)
Link Radio	VHF network link using radios (UHF)
HF Radio	HF radio mobile radios
HF Base	HF radio base stations
Radio Over IP	Radio Over IP nodes for linking the VHF radio network
Portable Repeater	Portable VHF radio repeater mounted on trailers
BGAN (Inmarsat) Kit	Portable high speed satellite communications devices (phone, fax, data) coupled to a ruggerdised laptop for personnel working in remote areas with no Next G service
Portable/Handheld Satellite Phones	Portable/handheld satellite phones
Fixed Satellite Phones	Fixed vehicle mounted satellite phones
Automatic Vehicle Location (AVL) – Aircraft	AVL equipment connected to Inmarsat D+/D2 satellite transceivers
Automatic Vehicle Location (AVL) – Vehicle	AVL equipment connected to Iridium satellite transceivers
Fixed Satellite System (DEC Vipersat Network)	Fixed two-way satellite ground station with a fixed dish antenna connected to the DEC high speed private satellite network
Mobile Satellite System (DEC Vipersat Network)	Fixed two-way satellite ground station with a automatic self aligning dish antenna connected to the DEC high speed private satellite network
Radio and Satellite Hub	Network management and Information Technology facilities that controls the Department's radio and satellite communications services; for WAERN, ROIP, Pantec, buses, AVL and AWS database and web viewer, FMS extranet, etc.
Mobile Communication Bus	Telecommunication and Information Technology used to support Mobile Communications Buses for field based incident operations and staging facilities
Mobile Communication Facility (Pantec)	Telecommunication and Information Technology used to support the Mobile Communication Facility (Pantec) for field based incident control and operations facilities
Automatic Weather Station (AWS)	Mobile automatic weather stations mounted on trailers

4.9.1 Transmission Costs

a. Aircraft, plant, light fleet

Transmission costs for Automatic Vehicle Location (AVL) systems installed in aircrafts, plant and light fleet will be entirely charged directly to the bushfire account (CoA activity DJ0) by FMS using cc440. These AVL systems are used to service the Department's bushfire detection and suppression operations.

b. Heavy Fleet

Transmission costs for Automatic Vehicle Location (AVL) installed in heavy fleet that are operational within the bushfire risk period will be charged directly to the bushfire account (CoA activity DJ0) by FMS using cc440. AVL transmission costs for heavy fleet that are operational outside the bushfire risk period will be charged directly to the cost centre that has hired the vehicle. Cost centres will then be required to allocate these charges to non-bushfire activities within their budgets.

c. Automatic Weather Stations

Transmission costs for Automatic Weather Stations (AWS) that are operational within the bushfire risk period will be charged directly to the bushfire account (CoA activity DJ0) by FMS using cc440. AWS transmission costs that occur outside the bushfire risk period will be charged directly to the cost centre that is custodian for the AWS. Cost centres will then be required to allocate these charges to non bushfire activities within their budgets.

d. BGANS & Satellite

Within Regional Services cost centres the transmission costs for BGANs and Satellite Phones used within the bushfire risk period will be charged directly to the bushfire account (CoA activity DJ0) by FMS using cc440.

BGAN and Satellite Phone transmission costs outside the bushfire risk period will be charged directly to the cost centre that has hired the equipment. Cost centres will then be required to allocate these charges to non bushfire activities within their budgets.

4.9.2 Allocation of RCS Hire Charges

RCS hire charges associated with bushfire operations facilities will be charged directly to the bushfire account (CoA activity DJ0) by FMS using cc440.

RCS hire charge associated with non Regional Services cost centres will be charged directly to the applicable cost centre. Cost centres will then be required to allocate these charges to non-bushfire activities within their budgets.

RCS hire charge associated with FPC will be charged directly to FPC.

For Regional Services cost centres the RCS hire charge will be allocated 75% for bushfire operations and be charged directly to the bushfire account (CoA activity DJ0) by FMS using cc440, and 25% for normal cost centre operations. Cost centres will then be required to allocate these charges to non bushfire activities within their budgets.

4.9.3 Purchasing of additional equipment and infrastructure

Purchasing of additional assets outside of the replacement cycle of existing equipment and infrastructure registered in the Fire Support System database, may only be done with the approval of the DRS. A proposal for additional equipment purchases shall be presented to the DRS each year at the time of presenting the RCS annual budget for approval. Ad-hoc approvals may be sought during a financial year if considered urgent by the Manager, RCS or the Chief Information Officer.

4.9.4 RCS annual budget approval

It is a requirement that the annual cost centre budget for RCS is submitted to the DRS for approval.

5. Finance Officer Role
(where an IMT structure is in place and a preformed team is deployed)

Guidelines and instructions are provided in relation to the role of the Finance Officer when deployed with a pre formed team (refer to *Attachment 6 – Finance Officer Role*).

This covers:

- ensuring the use of purchasing forms throughout the event,
- recording all purchases on the expense register,
- developing a list of asset and equipment purchases and assisting with the tracking and return of these items for the host district,
- maintaining a contract machinery summary so that source documentation can be provided to support the payment of accounts, this summary information may be obtained via a number of sources (e.g. Divisional Commander Contract Machinery, contract machinery log sheets, Incident Action Plan (IAP), Resource Unit whiteboards, IRMS, electronic shift register),
- maintaining an accommodation summary so that source documentation can be provided to support the payment of accounts,
- providing assistance with other financial matters as they arise,
- responsibility for the hand-over of the electronic shift register to the host district for wider distribution after the event to assist with accurate overtime calculations in a timely manner, and
- organising a smooth handover of all financial information to the host district, including the expense register, a listing of accounts still to be paid and other relevant financial information.

6. WANDRRA

WANDRRA assistance is administered by FESA. Each individual incident must be assessed for eligibility to determine whether DEC may be able to access assistance for expenditure incurred relating to restoration or replacement of assets or bushfire suppression work (counter disaster operations. See *Attachment 7 – WANDRRA guidelines*.

6.1 Assessment by FESA

In order to determine that an event satisfies the WANDRRA criteria an assessment is carried out by FESA. State agencies and local government can facilitate this process through notifying FESA of a potential eligible event, which should be done as soon as is practically possible.

Once it has been confirmed that a disaster meets the required criteria, with the endorsement of the FESA CEO, a "Notice of Activation of WANDRRA Assistance Measures" is issued by FESA.

6.2 Expenditure criteria

Consideration should be given to the accessibility of WANDRRA assistance where the total expenditure incurred exceeds the threshold amount of $240,000 and relates to either.

6.3 Restoration or replacement of certain essential public assets

WANDRRA does not generally provide assistance for the restoration or replacement of assets where adequate insurance could have been obtained, therefore a decision needs to be made on whether the claim would be eligible under the WANDRRA criteria or whether an insurance claim needs to be completed for assessment by Riskcover.

6.4 Counter disaster operations for the protection of the general public

Consideration should be given to a WANDRRA claim for costs associated with counter disaster operations in the following circumstances:

- the incident is predominantly on non DEC estate where DEC has provided assistance to protect communities and ensure public health and safety in public urban areas and costs exceed the $240,000 threshold that is claimable through WANDRRA.
- the incident is on DEC managed estate with actions taken by DEC to alleviate the threat to public health and safety in public urban areas, and expenditure incurred was beyond what DEC would 'reasonably expect to incur' for bushfire suppression operations within the budget provided. Therefore consideration should be given to a WANDRRA claim when a major level 3 bushfire is likely to incur expenditure in excess of $1 million.

(It is noted that the definition of the term 'in public urban areas' as described in the WANDRRA guidelines requires clarification.)

6.5 WANDRRA – DEC Accountable Officer

The Manager FMS Branch is the accountable officer for WANDRRA administration within the Department. Duty Officers and/or Incident Controllers will identify and compile a list of restoration or repair works and/or counter disaster operations to be sent to the Manager FMS Branch for determination of eligibility under the WANDRRA criteria.

Detailed information regarding the eligibility of accessing WANDRRA assistance, procedures for determining claims and advice to financial managers is contained in the more detailed package of information at *Attachment 7 – WANDRRA Guidelines*.

7. Inter Agency Fires - Allocation of Expenditure

Funding arrangements for a multi-agency response to an emergency are set out in the *State Emergency Management Committee, policy no. 4.2.*

https://extranet.fesa.wa.gov.au/sites/emwa/Pages/stateemergencymanagementpolicies.aspx

8. Mobile Facilities and Equipment Cache Items [1]

In recent years DEC has developed a multi level response capacity in regard to mobile facilities to manage bushfires and support other Control Agencies with emergency events. Each of the facilities contains a quantity of cache items that are available for use with the deployment of that facility and are described in Table 10.

Table 10: Mobile facilities and equipment cache items that are available within DEC.

Facility No. & Assc. Oracle job No.	Facility description	Custodian	Location
ZF1	Mobile Communications Facility	CIO	DEC Wanneroo
ZF2	Communications Buses (x5)	Cost centre manager housing the bus	TBA
ZF3	Logistics Support Trailer (semi trailer):	FMS (Greg Napier)	DEC Collie
ZF4	Minor Logistics Support Sea Container No.1	FMS (Greg Napier)	DEC Wanneroo
ZF5	Minor Logistics Support Sea Container No.2	FMS (Greg Napier)	DEC Collie
ZF6	Minor Logistics Support Sea Container No.3	FMS (Greg Napier)	DEC Collie
ZF7	Logistics Support Store	FMS (Greg Napier)	DEC Collie
ZF8	State Facilities Trailer	FMS (Greg Napier)	TBA
ZF9 (a)	Other cache equipment	CIO	TBA
ZF9 (b)	Distributed cache equipment	FMS (Greg Napier)	TBA
ZF9 (c)	Catering trailers	Cost centre manager housing the unit	TBA
ZF9 (d)	Distributed Fixed ICT Cache	CIO	OIM
ZF9 (e)	Mobile Portable ICT Cache	CIO	OIM
ZF0	Hired Equipment	FMS (Greg Napier)	Kirup, Collie, Wanneroo

For a detailed listing of the individual cache items contained within each facility see *Attachment 8 - State Facilities and Cache Equip Listing.*

Detailed information including; guidance on mobilisation arrangements, staffing requirements, set up procedures and the role of each facility are contained in *Attachment 9 - DEC Mobile Incident Management Facilities Support Equipment Call Out Manual.*

8.1   Deployment of mobile facilities

The deployment of a mobile facility to a fire event can only be made with the approval of the State Duty Officer or the State Duty Operations Officer. A request for deployment will usually be made by a Regional Duty Officer. More detailed deployment arrangements are contained in *Attachment 9 - DEC Mobile Incident Management Facilities Support Equipment Call Out Manual.*

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[1] A detailed review of processes in relation to this item will be undertaken in 2012-13, guidelines to be updated as required.

8.2 Replacement or additions of cache items for each facility

Appropriate approval is required prior to the purchasing of cache items for either replacement or addition purposes. The bushfire purchasing form must be completed for all cache purchases. There are three approval levels for the purchase of cache items are:

- Category A: replacements on an 'as needs basis' - approval by the appropriate cache custodian.
- Category B: replacement of significant items or additions – approval by Manager FMS Branch.
- Category C: replacement or addition of items listed in the Radio Communications Section data base – approval as per the RCS rule set.

8.3 Allocation of costs

Costs associated with replacements or additions must be charged to the individual job number allocated to the facility that will house the cache item purchased. The specific job numbers to be used for purchases associated with each facility are shown in Table 8 above. For example job ZF1 to be used for the Mobile Communications Facility. In most cases the costs of cache purchases will be charged to the bushfire account, thus requiring the use of CoA activity DJ0.

8.4 Annual stock take and listing of cache items

A stock take of individual cache items contained in each facility is to be undertaken as at 30 June each year, with the updated stock details to be provided by the Fire Resources/Operations Coordinator.

Attachment 9 - DEC Mobile Incident Management Facilities Support Equipment Call Out Manual also provides information in relation to:

- mobilisation arrangements and instructions,
- staffing requirements associated with the deployment of a facility,
- set up procedures for each facility,
- an overview of the role of each facility and the circumstances where they can be used to support bushfire suppression operations,

9. Reporting

Monthly reporting of bushfire expenditure will be introduced at the following levels:

- Regional – each Regional Manager will be forward a detailed listing of monthly expenditure charged to the bushfire account, where they will be asked to review expenditure incurred in the region and also to provide feedback to the RSD Business Manager where the appropriate authorisation audit trail information has not been entered when processing the expenditure into the Oracle financial system.
- Director Regional Services – an overview of the year to date bushfire expenditure incurred across the department summarised by expenditure category with comparison to previous years expenditure for the same period, and
- Executive – a summary level report for inclusion in the Corporate Executive monthly report providing year to date trends and comparison to previous year's expenditure at category level.

10. Monitoring of Expenditure

Procedures will be developed for a designated staff member to have responsibility for the ongoing monitoring and reporting of expenditure allocated to the bushfire account (CoA activity DJ0).

This will include ensuring there has been an accurate application of all rule sets, legitimate allocation and approval of expenditure and the correct audit trail information is entered into the Oracle financial system at the time of processing expenditure. This audit trail will require the entering of purchasing form numbers, rule set ID's or a reference to a contract number, each time a transaction is entered. Where the appropriate authorisation reference has not been provided, administration staff will be required to enter NAP as a reference for 'no authorisation provided'.

A report will also be generated each month that will show a detailed listing of transactions for bushfire expenditure. This will be forwarded to each individual cost centre manager to review and ensure follow up action is undertaken where required. This may included where expenditure has been incurred without the proper authorisation, or where inappropriate expenditure has been charged to the bushfire account.