

by the Forest Service: *Provided further*, That the Forest Service shall provide in all future budget justifications, planned indirect expenditures in accordance with the definitions, summarized and displayed to the Regional, Station, Area, and detached unit office level. The justification shall display the estimated source and amount of indirect expenditures, by expanded budget line item, of funds in the agency's annual budget justification. The display shall include appropriated funds and the Knutson-Vandenberg, Brush Disposal, Cooperative Work-Other, and Salvage Sale funds. Changes between estimated and actual indirect expenditures shall be reported in subsequent budget justifications.

(Pub. L. 107-63, title II, Nov. 5, 2001, 115 Stat. 452.)

Editorial Notes

REFERENCES IN TEXT

Public Law 105-277, referred to in text, is Pub. L. 105-277, Oct. 21, 1998, 112 Stat. 2681, known as the Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999. For complete classification of this Act to the Code, see Tables.

CODIFICATION

Section is from the Department of the Interior and Related Agencies Appropriations Act, 2002.

PRIOR PROVISIONS

Provisions similar to this section were contained in the following prior appropriation acts:

Pub. L. 106-291, title II, Oct. 11, 2000, 114 Stat. 973.

Pub. L. 106-113, div. B, §1000(a)(3) [title II], Nov. 29, 1999, 113 Stat. 1535, 1501A-178.

Statutory Notes and Related Subsidiaries

DEFINITIONS OF INDIRECT EXPENDITURES

Pub. L. 105-277, div. A, §101(e) [title II], Oct. 21, 1998, 112 Stat. 2681-281, 2681-274, provided in part: "That not later than 90 days after the date of the enactment of this Act [Oct. 21, 1998], the Forest Service shall provide, to the Committees on Appropriations of the House of Representatives and Senate, proposed definitions, which are consistent with Federal Accounting Standards Advisory Board standards, to be used with the fiscal year 2000 budget, for indirect expenditures: *Provided further*, That the Forest Service shall implement and adhere to the definitions on a nationwide basis without flexibility for modification by any organizational level except the Washington Office, and when changed by the Washington Office, such changes in definition shall be reported in budget requests submitted by the Forest Service: *Provided further*, That the Forest Service shall provide in the fiscal year 2000 budget justification, planned indirect expenditures in accordance with the definitions, summarized and displayed to the Regional, Station, Area, and detached unit office level. The justification shall display the estimated source and amount of indirect expenditures, by expanded budget line item, of funds in the agency's annual budget justification. The display shall include appropriated funds and the Knutson-Vandenberg, Brush Disposal, Cooperative Work-Other, and Salvage Sale funds. Changes between estimated and actual indirect expenditures shall be reported in subsequent budget justifications".

§ 579e. Forest service budget restructure

(a) The Secretary of Agriculture shall establish the 'Forest Service Operations' account not later than October 1, 2020, for the necessary expenses of the Forest Service: (1) for the base sal-

ary and expenses of employees in the Chief's Office, the Work Environment and Performance Office, the Business Operations Deputy Area, and the Chief Financial Officer's Office to carry out administrative and general management support functions; (2) for the costs of facility maintenance, repairs, and leases for buildings and sites; (3) for the costs of utility and communication expenses, business services, and information technology, including cybersecurity requirements; and (4) for such other administrative support function expenses necessary for the operation of the Forest Service.

(b) Subsequent to the establishment of the account under subsection (a), the Secretary of Agriculture may execute appropriations of the Department for fiscal year 2021 as provided pursuant to such subsection, including any continuing appropriations made available for fiscal year 2021 before enactment of a regular appropriations Act.

(c) Notwithstanding any other provision of law, the Secretary of Agriculture may transfer any unobligated balances made available to the Forest Service by this or prior appropriations Acts to the account established under subsection (a) to carry out such subsection, and shall notify the Committees on Appropriations of the Senate and the House of Representatives within 5 days of such transfer: *Provided*, That no amounts may be transferred from amounts that were made available for wildfire suppression operations pursuant to section 901(b)(2)(F) of title 2.

(d)(1) Not later than November 1, 2020, the Secretary of Agriculture shall establish the preliminary baseline for application of transfer authorities and submit the report specified in paragraph (2) to the Committees on Appropriations for the Senate and the House of Representatives.

(2) The report required in this subsection shall include—

(A) a delineation of the amount and account of each transfer made pursuant to subsection (b) or (c);

(B) a table for each appropriation with a separate column to display the fiscal year 2020 enacted levels, adjustments made by Congress, adjustments due to enacted rescissions, if appropriate, and adjustments made pursuant to the transfer authority in subsection (b) or (c), and the resulting fiscal year level;

(C) a delineation in the table for each appropriation, adjusted as described in paragraph (2), both by budget activity and program, project, and activity as detailed in the Budget Appendix; and

(D) an identification of funds directed for a specific activity.

(Pub. L. 116-94, div. D, title IV, §435, Dec. 20, 2019, 133 Stat. 2750.)

§ 579f. Forest Service Nonrecurring Expenses Fund

There is hereby established in the Treasury of the United States a fund to be known as the "Forest Service Nonrecurring Expenses Fund" (the Fund): *Provided*, That unobligated balances of expired discretionary funds, and discretionary