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Resources, Community, and  
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April 10, 1998

The Honorable Don Young  
Chairman, Committee on Resources  
House of Representatives

The Honorable Helen Chenoweth  
Chairman, Subcommittee on Forests  
and Forest Health  
Committee on Resources  
House of Representatives

Subject: Federal Lands: Land Management Agencies' Wildfire Suppression Expenditures

Each year, wildfires on federal lands consume millions of acres of forests, and the federal land management agencies expend hundreds of millions of dollars on wildfire preparedness and suppression activities. On December 18, 1997, we reported to you on the wildfire preparedness activities at five federal land management agencies: the Forest Service within the Department of Agriculture and the Bureau of Land Management, the National Park Service, the Bureau of Indian Affairs, and the Fish and Wildlife Service within the Department of the Interior.<sup>1</sup> You subsequently asked us to provide similar information on these agencies' wildfire suppression expenditures. Specifically, this report provides information on (1) the total amount of money the land management agencies expended on federal wildfire suppression during fiscal years 1993 through 1997 and (2) the major categories of wildfire suppression expenditures.

While wildfire preparedness activities include those actions undertaken prior to the actual onset of a wildfire, suppression operations include actions taken to put out wildfires, including the use of firefighting personnel and equipment.

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<sup>1</sup>Federal Lands: Information About Land Management Agencies' Wildfire Preparedness Activities (GAO/RCED-98-48R, Dec. 18, 1997).

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Suppression activities also include emergency rehabilitation following a wildfire. Various rehabilitation actions are carried out to prevent land degradation, resource losses, soil erosion, or other conditions or damage caused by wildfires.

In summary, during fiscal years 1993 through 1997, the federal land management agencies expended about \$2.3 billion on wildfire suppression. Included in these expenditures was about \$1.2 billion for services and supplies;<sup>2</sup> \$941 million for personnel costs; \$74 million for travel; and \$50 million for rents, communications and utilities.

As discussed in the "Scope and Methodology" section at the end of this report, the financial data presented here were provided to us by the land management agencies for the most recent 5-year period. We did not independently verify the reliability of the financial data provided nor did we trace the data to the systems from which they came. These systems were, in some cases, subject to audits by the Office of Inspector General in connection with the agencies' financial statement audits, which showed weaknesses in the data. Despite these weaknesses, we used the data because they were the only data available and are the data the agencies use to manage their programs.

#### FUNDS EXPENDED BY THE LAND MANAGEMENT AGENCIES ON WILDFIRE SUPPRESSION EXPENDITURES

Expenditure categories for wildfire suppression are similar to those for wildfire preparedness activities. For both activities, the largest expenditures were for services and supplies and personnel costs. While preparedness expenditures were relatively stable during the reporting period because, by their nature, they can be planned, suppression expenditures varied greatly because they were directly related to the number and intensity of wildfires in a given year. For example, in fiscal year 1996 about 20,000 wildfires burned almost 4 million acres, resulting in large expenditures for personnel, services and supplies, and travel. Conversely, expenditures in these categories declined in fiscal year 1997 when about 14,000 wildfires consumed about 2 million acres.

Table 1 shows each land management agency's total wildfire suppression expenditures for fiscal years 1993 through 1997. Tables 2 through 9 present

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<sup>2</sup>This category includes expenditures for, among other things, maintenance contracts on equipment; various contracts for airplanes and helicopters, personal services, and research; office supplies; fuel for vehicles, aircraft, and boats; and commercial printing and reproduction.

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detailed information on the types of wildfire suppression activities funded by the land management agencies for this period.

Table 1: Land Management Agencies' Total Wildfire Suppression Expenditures, Fiscal Years 1993 Through 1997

Dollars in thousands

Agency	Fiscal year					5-year total
	1993	1994	1995	1996	1997	
Forest Service	\$121,383	\$690,930	\$197,573	\$524,825	\$178,095	\$1,712,806
Bureau of Land Management	40,339	97,115	63,792	98,433	60,305	359,984
National Park Service	5,006	14,104	21,257	19,891	6,845	67,103
Bureau of Indian Affairs	18,969	52,417	37,753	43,510	32,770	185,419
Fish and Wildlife Service	1,616	3,281	1,675	2,643	2,685	11,900
<b>Total<sup>a</sup></b>	<b>\$187,313</b>	<b>\$857,847</b>	<b>\$322,050</b>	<b>\$689,302</b>	<b>\$280,700</b>	<b>\$2,337,212</b>

Note: The expenditures shown on this and all following tables include funds spent on both suppression and emergency rehabilitation activities.

<sup>a</sup>The expenditures presented on this and all following tables are net expenditures that reflect the amount of reimbursements from state and local entities. No more is collected from those entities than was earned.

**Table 2: Land Management Agencies' Wildfire Suppression Expenditures, by Category, Fiscal Years 1993 Through 1997**

Dollars in thousands

Expenditure category	Fiscal year					5-year total
	1993	1994	1995	1996	1997	
Personnel costs	\$79,180	\$338,484	\$141,614	\$264,605	\$116,832	\$940,715
Travel	3,876	27,453	11,728	24,778	6,017	73,852
Transportation	3,945	13,388	4,422	7,548	2,886	32,189
Rent, communications, and utilities	3,226	23,754	7,109	13,124	2,543	49,756
Services and supplies	94,274	456,857	147,217	363,817	140,145	1,202,310
Equipment, land, and structures	681	2,548	1,488	1,535	1,482	7,734
Grants and claims	933	1,473	6,453	4,935	5,404	19,198
Other <sup>a</sup>	1,198	-6,110 <sup>b</sup>	2,018	8,959	5,392	11,457
<b>Total<sup>c</sup></b>	<b>\$187,313</b>	<b>\$857,847</b>	<b>\$322,049</b>	<b>\$689,301</b>	<b>\$280,701</b>	<b>\$2,337,211</b>

<sup>a</sup>For the Forest Service, these expenditures included, among other things, contracts, loans/investments, refunds, and internal transactions. Internal transactions, the largest single category, represent interoffice transfers for any type of suppression expenditure. At the Bureau of Indian Affairs and the National Park Service, these expenditures included adjusting and closing entries and unvouchered expenditures.

<sup>b</sup>The negative amount reflects reimbursements from state or local entities that could not be assigned an expenditure category related to the original expenditure.

<sup>c</sup>Totals sometimes do not exactly equal those in table 1 because of rounding.

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**Table 3: Land Management Agencies' Wildfire Suppression Expenditures for Personnel, Fiscal Years 1993 Through 1997**

Dollars in thousands

Agency	Fiscal year					5-year total
	1993	1994	1995	1996	1997	
Forest Service	\$50,804	\$257,461	\$86,939	\$188,277	\$68,385	\$651,866
Bureau of Land Management	15,441	36,427	25,842	40,042	22,514	140,266
Bureau of Indian Affairs	9,400	32,562	17,132	25,609	20,367	105,070
Fish and Wildlife Service	781	2,208	1,183	1,766	1,736	7,674
National Park Service	2,754	9,826	10,518	8,911	3,830	35,839
<b>Total</b>	<b>\$79,180</b>	<b>\$338,484</b>	<b>\$141,614</b>	<b>\$264,605</b>	<b>\$116,832</b>	<b>\$940,715</b>

Note: Personnel expenditures include salary and benefit costs for full-time employees and salary costs for part-time employees, including firefighters.

**Table 4: Land Management Agencies' Wildfire Suppression Expenditures for Travel, Fiscal Years 1993 Through 1997**

Dollars in thousands

Agency	Fiscal year					5-year total
	1993	1994	1995	1996	1997	
Forest Service	\$2,719	\$23,176	\$8,636	\$20,723	\$4,260	\$59,514
Bureau of Land Management	338	2,425	865	2,455	920	7,003
Bureau of Indian Affairs	570	1,077	1,271	716	479	4,113
Fish and Wildlife Service	73	215	95	225	52	660
National Park Service	176	560	861	659	306	2,562
<b>Total</b>	<b>\$3,876</b>	<b>\$27,453</b>	<b>\$11,728</b>	<b>\$24,778</b>	<b>\$6,017</b>	<b>\$73,852</b>

Note: Travel includes the costs incurred while persons are on travel status, such as per diem allowances and the costs of transportation, lodging, and rental vehicles.

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**Table 5: Land Management Agencies' Wildfire Suppression Expenditures for Transportation, Fiscal Years 1993 Through 1997**

Dollars in thousands

Agency	Fiscal year					5-year total
	1993	1994	1995	1996	1997	
Forest Service	\$2,110	\$10,478	\$2,156	\$4,581	\$662	\$19,987
Bureau of Land Management	1,335	2,410	1,646	2,320	1,539	9,250
Bureau of Indian Affairs	442	432	532	554	619	2,579
Fish and Wildlife Service	2	0	-1 <sup>a</sup>	1	2	4
National Park Service	56	68	89	92	64	369
<b>Total</b>	<b>\$3,945</b>	<b>\$13,388</b>	<b>\$4,422</b>	<b>\$7,548</b>	<b>\$2,886</b>	<b>\$32,189</b>

Note: Transportation includes commercial vehicle rentals, parcel post costs, and transportation of household goods for a change of duty station.

<sup>a</sup>The negative amount reflects reimbursements from state or local entities that could not be assigned an expenditure category related to the original expenditure.

**Table 6: Land Management Agencies' Wildfire Suppression Expenditures for Rents, Communications, and Utilities, Fiscal Years 1993 Through 1997**

Dollars in thousands

Agency	Fiscal year					5-year total
	1993	1994	1995	1996	1997	
Forest Service	\$2,220	\$18,493	\$2,774	\$8,485	\$1,172	\$33,144
Bureau of Land Management	760	4,292	2,520	2,738	723	11,033
Bureau of Indian Affairs	223	578	455	1,312	292	2,860
Fish and Wildlife Service	10	11	1	7	10	39
National Park Service	13	380	1,359	582	346	2,680
<b>Total</b>	<b>\$3,226</b>	<b>\$23,754</b>	<b>\$7,109</b>	<b>\$13,124</b>	<b>\$2,543</b>	<b>\$49,756</b>

Note: Included in this category are charges for rent paid to the General Services Administration or commercial real estate operators, charges for telephones and other communication services, postage, computer and copier equipment rental, and utility charges.



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**Table 7: Land Management Agencies' Wildfire Suppression Expenditures for Services and Supplies, Fiscal Years 1993 Through 1997**

Dollars in thousands

Agency	Fiscal year					5-year total
	1993	1994	1995	1996	1997	
Forest Service	\$62,043	\$385,312	\$90,223	\$292,152	\$95,413	\$925,143
Bureau of Land Management	22,222	50,841	32,423	50,190	33,264	188,940
Bureau of Indian Affairs	7,378	16,655	15,836	11,301	8,504	59,674
Fish and Wildlife Service	647	818	382	626	690	3,163
National Park Service	1,984	3,231	8,353	9,548	2,274	25,390
<b>Total</b>	<b>\$94,274</b>	<b>\$456,857</b>	<b>\$147,217</b>	<b>\$363,817</b>	<b>\$140,145</b>	<b>\$1,202,310</b>

Note: This category includes expenditures for, among other things, maintenance contracts on equipment; various contracts for airplanes and helicopters, personal services, and research; office supplies; fuel for vehicles, aircraft, and boats; and commercial printing and reproduction.

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**Table 8: Land Management Agencies' Wildfire Suppression Expenditures for Equipment, Land, and Structures, Fiscal Years 1993 Through 1997**

Dollars in thousands

Agency	Fiscal year					5-year total
	1993	1994	1995	1996	1997	
Forest Service	\$239	\$1,627	\$736	\$650	\$214	\$3,466
Bureau of Land Management	237	712	478	676	1,165	3,268
Bureau of Indian Affairs	187	187	202	113	41	730
Fish and Wildlife Service	8	2	2	3	34	49
National Park Service	10	20	70	93	28	221
<b>Total</b>	<b>\$681</b>	<b>\$2,548</b>	<b>\$1,488</b>	<b>\$1,535</b>	<b>\$1,482</b>	<b>\$7,734</b>

Note: Expenditures in this category include those for capitalized and noncapitalized equipment; easements; and buildings and other structures, such as roads.

**Table 9: Land Management Agencies' Wildfire Suppression Expenditures for Grants, Claims, and Refunds, Fiscal Years 1993 Through 1997**

Dollars in thousands

Agency	Fiscal year					5-year total
	1993	1994	1995	1996	1997	
Forest Service	\$64	\$514	\$4,092	\$998	\$2,599	\$8,267
Bureau of Land Management	7	7	17	11	178	220
Bureau of Indian Affairs	769	926	2,325	3,906	2,468	10,394
Fish and Wildlife Service	94	27	14	15	162	312
National Park Service	-1 <sup>a</sup>	-1 <sup>a</sup>	5	5	-3 <sup>a</sup>	5
<b>Total</b>	<b>\$933</b>	<b>\$1,473</b>	<b>\$6,453</b>	<b>\$4,935</b>	<b>\$5,404</b>	<b>\$19,198</b>

Note: Grants and claims expenditures include those arising from cooperative agreements and insurance claims.

<sup>a</sup>The negative amount reflects reimbursements from state or local entities that could not be assigned an expenditure category related to the original expenditure.

#### AGENCY COMMENTS

We provided copies of a draft of this report to the Department of the Interior, the Bureau of Land Management, the National Park Service, the Bureau of Indian Affairs, the Fish and Wildlife Service, and the Forest Service. The Forest Service and the Department of the Interior, which commented for its subagencies, concurred with the factual content and provided technical clarifications, which we incorporated into the report.

SCOPE AND METHODOLOGY

To respond to this request, we obtained financial data from the land management agencies for the most recent 5-year period—fiscal years 1993 through 1997. We obtained financial and other data from the headquarters office of the Forest Service and from the Department of the Interior's staff at the National Interagency Fire Center in Boise, Idaho.<sup>3</sup> The financial information that we obtained was national in scope.

We did not independently verify the reliability of the financial data provided nor did we trace the data to the systems from which they came. These systems were, in some cases, subject to audit procedures by the Office of Inspector General in connection with the agencies' financial statement audits. For fiscal years 1993 through 1995, the Department of Agriculture's Office of Inspector General reported that because of significant internal control weaknesses in various accounting subsystems, the Forest Service's accounting data were not reliable. Furthermore, for fiscal year 1996, the Department of the Interior's Office of Inspector General reported certain weaknesses in the internal controls at Interior's administrative service centers.<sup>4</sup> These centers provide a majority of the Department's financial information through automated systems. Despite these weaknesses, we used the data because they were the only data available and are the data the agencies use to manage their programs. We performed our work from January through March 1998 in accordance with generally accepted government auditing standards.

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We are sending copies of this report to the Secretaries of Agriculture and the Interior as well as to the Chief of the Forest Service and the Directors of the Bureau of Land Management, National Park Service, Bureau of Indian Affairs, and Fish and Wildlife Service. We will make copies available to other interested parties upon request. Major contributors to this report were

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<sup>3</sup>The Bureau of Land Management maintains and operates the Center in cooperation with the Forest Service and the other Department of the Interior subagencies. The day-to-day fire management activities of the Interior subagencies are conducted from the Center.

<sup>4</sup>The years cited for the Office of Inspector General reports represent the fiscal years for which the most recent audit reports are available.

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Linda Harmon and John Kalmar, Jr. Please call me on (206) 287-4810 if you or your staff have any questions.

A handwritten signature in black ink, appearing to read "James K. Meissner". The signature is fluid and cursive, with a large initial "J" and "M".

James K. Meissner  
Associate Director, Energy, Resources,  
and Science Issues

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