(h) ACCOUNTING AND REPORTS.—

(1) ACCOUNTING AND REPORTING REQUIREMENTS.—The Secretary concerned shall account and report on amounts transferred from the respective FLAME Fund in a manner that is consistent with existing National Fire Plan reporting procedures.

(2) ANNUAL REPORT.—The Secretary concerned shall submit to the relevant congressional committees and make available to the public an annual report that—
(A) describes the obligation and expenditure of amounts transferred from the FLAME Fund; and
(B) includes any recommendations that the Secretary concerned may have to improve the administrative control and oversight of the FLAME Fund.

(3) ESTIMATES OF WILDFIRE SUPPRESSION COSTS TO IMPROVE BUDGETING AND FUNDING.—
(A) IN GENERAL.—Consistent with the schedule provided in subparagraph (C), the Secretary concerned shall submit to the relevant congressional committees an estimate of anticipated wildfire suppression costs for the applicable fiscal year.

(B) INDEPENDENT REVIEW.—The methodology for developing the estimates under subparagraph (A) shall be subject to periodic independent review to ensure compliance with subparagraph (D).

(C) SCHEDULE.—The Secretary concerned shall submit an estimate under subparagraph (A) during—
(i) the first week of March of each year;
(ii) the first week of May of each year;
(iii) the first week of July of each year; and
(iv) if a bill making appropriations for the Department of the Interior and the Forest Service for the following fiscal year has not been enacted by September 1, the first week of September of each year.

(D) REQUIREMENTS.—An estimate of anticipated wildfire suppression costs shall be developed using the best available—
(i) climate, weather, and other relevant data; and
(ii) models and other analytic tools.

(i) TERMINATION OF AUTHORITY.—The authority of the Secretary concerned to use the FLAME Fund established for that Secretary shall terminate at the end of the third fiscal year in which no appropriations to, or withdrawals from, that FLAME Fund have been made for a period of three consecutive fiscal years. Upon termination of such authority, any amounts remaining in the affected FLAME Fund shall be transferred to, and made a part of, the Wildland Fire Management appropriation account of the Secretary concerned for wildland suppression activities.