Audit Report

OFFICE OF THE INSPECTOR GENERAL

SUMMARY REPORT ON THE AUDIT OF DEFENSE BASE REALIGNMENT AND CLOSURE BUDGET DATA FOR FYS 1995 AND 1996

Report No. 96-093 April 3, 1996

Department of Defense

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Acronyms

AFB	Air Force Base
BRAC	Base Realignment and Closure
COBRA	Cost of Base Realignment Actions
MILCON	Military Construction
NAS	Naval Air Station
NAVFAC	Naval Facilities Engineering Command

INSPECTOR GENERAL
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April 3, 1996

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE FOR ACQUISITION AND TECHNOLOGY
UNDER SECRETARY OF DEFENSE (COMPTROLLER)
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE AIR FORCE (FINANCIAL MANAGEMENT AND COMPTROLLER)
AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: Summary Report on the Audit of Defense Base Realignment and Closure Budget Data for FYs 1995 and 1996 (Report No. 96-093)

We are providing this final report for information and use. The report summarizes 52 reports on an audit required by Public Law 102-190, "National Defense Authorization Act for Fiscal Years 1992 and 1993," December 5, 1991. That law requires that we evaluate significant increases in the costs of military construction projects over the estimated costs provided to the Commission on Defense Base Closure and Realignment. Management comments on a draft of this report were considered in preparing the final report.

Comments on a draft of this report conformed to the requirements of DoD Directive 7650.3 and left no unresolved issues. However, we deleted Recommendation B.2. to reflect management comments. No additional comments are required.

We appreciate the courtesies extended to the audit staff. Questions on the audit should be directed to Mr. Wayne K. Million, Audit Program Director, at (703) 604-9312 (DSN 664-9312) or Mr. John M. Delaware, Audit Project Manager, at (703) 604-9314 (DSN 664-9314). See Appendix K for the report distribution. The audit team members are listed inside the back cover.

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Report No. 96-093 **April 3, 1996**
Project No. 5CG-5017.38

Summary Report on the Audit of Defense Base Realignment and Closure Budget Data for FYs 1995 and 1996

Executive Summary

Introduction. This report resulted from a requirement in Public Law 102-190, "National Defense Authorization Act for Fiscal Years 1992 and 1993," December 5, 1991. That law directs the Secretary of Defense to ensure that the amount of the authorization that DoD requested for each military construction project associated with Defense base realignment and closure (BRAC) does not exceed the original estimated cost provided to the Commission on Defense Base Closure and Realignment (the Commission). If the requested budget amounts exceed the original project cost estimates, the Secretary of Defense is required to explain to Congress the reasons for the differences. That law also requires the Office of the Inspector General, DoD, to review each BRAC military construction project for which a significant difference exists between the estimated costs provided to the Commission and those submitted in the budget and send a report to the congressional Defense committees.

Since Public Law 102-190 was enacted, we have issued numerous reports, including two summary reports covering FYs 1992 through 1994 BRAC military construction budget data. We also issued 52 reports covering FYs 1995 and 1996 BRAC military construction budget data in response to the requirement. Those 52 Inspector General, DoD, reports discuss our review of 219 projects valued at $1.6 billion. Appendix B lists the Inspector General reports, as well as reports issued by the Military Department audit organizations on BRAC military construction budget data. This report summarizes the 52 reports for FYs 1995 and 1996.

Audit Objectives. The overall audit objective was to determine the accuracy of FYs 1995 and 1996 BRAC military construction budget data. The specific objectives were to determine whether the proposed projects were valid BRAC requirements, whether the decision for military construction was supported with required documentation including an economic analysis, and whether the economic analysis considered existing facilities. We also assessed the adequacy of the management control program as it applied to the audit objectives. This report summarizes the results of the specific objectives in Finding A and discusses the management control objective in Finding B.

Audit Results. The accuracy of FYs 1995 and 1996 BRAC military construction budget data was questionable for 147 of 219 projects we reviewed.

The Military Departments submitted BRAC military construction projects in the FYs 1995 and 1996 military construction budgets based on overstated requirements and unsupported specifications and costs. As a result, the budget requests for 97 BRAC military construction projects were overstated by $423 million. Also, funding for 50 other BRAC military construction projects valued at $336 million had to be suspended until further documentation was obtained and submitted (Finding A).

The major commands of the Military Departments did not effectively implement management control procedures established for the BRAC military construction planning, programming, and budgeting process. As a result, the management officials

responsible for approving the BRAC military construction projects for programming and budget action did not have reasonable assurance that projects were complete and accurate (Finding B).

Implementing the recommendations from the 52 audit reports will result in the design and construction of appropriately sized facilities and approximately $423 million in funds put to better use. See Appendix F for a listing of the invalid or partially valid projects from the 52 audit reports where funds could be put to better use. Strengthening the management controls over the BRAC military construction budget process should provide more complete and accurate BRAC military construction budgets for the Military Departments. See Appendix I for a summary of all benefits of the audit.

Summary of Recommendations. The 52 previously issued audit reports recommended that the Military Departments resubmit revised DD Forms 1391, "Military Construction Project Data," to accurately reflect requirements for all BRAC military construction projects that were overstated or inadequately documented and, accordingly, reduce the requested budget amounts for the projects. The reports also recommended that the Under Secretary of Defense (Comptroller) place funds on administrative withhold until accurate DD Forms 1391 were submitted.

We recommend in this report that the Under Secretary of Defense (Comptroller) require BRAC military construction budget submissions to be based on the congressionally approved Air Force parametric estimation process and that funds be withheld until the projects are certified 35-percent design complete.

Management Actions. In response to the 52 reports issued, management generally concurred with our recommendations and took corrective action to revise the BRAC military construction project submissions and reduce the budget requests. The Under Secretary of Defense (Comptroller) agreed to place funds for the projects on administrative withhold pending resolution of the audit issues. Appendix F shows the status of the 97 projects with questionable costs as of December 18, 1995.

Management Comments. The Under Secretary of Defense (Comptroller) partially concurred with the draft recommendations. No other comments were received. The Under Secretary's comments state that the management control procedures and guidance issued to ensure BRAC construction projects are sufficient. However, the major commands have not effectively implemented the management controls established for BRAC construction projects due to the short time frame. The Under Secretary also states that, at a minimum, BRAC construction projects should be at least 35-percent design complete or based on the congressionally-approved parametric estimation process before being submitted to Congress for approval.

Although not required to comment on Finding A, the Under Secretary agreed to place funds on administrative withhold pending audit resolution. Further, any savings resulting from the audits will be reprogrammed to other BRAC requirements as appropriate. See Part I for a summary of management comments and Part III for the complete text of management comments.

Audit Response. The management comments were responsive. As a result of them, we deleted one draft recommendation. No additional comments are required.

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Part I - Audit Results

Audit Background

The following outlines events and requirements that led up to the issuing of this summary report.

Commission on Defense Base Closure and Realignment. On May 3, 1988, the Secretary of Defense chartered the Commission on Defense Base Closure and Realignment (the Commission) to recommend military installations for realignment and closure. Congress passed Public Law 100-526, "Defense Authorization Amendments and Base Closure and Realignment Act," October 24, 1988, to enact the Commission's recommendations. That law also established the DoD Base Closure Account to fund any necessary facility renovation or military construction (MILCON) projects associated with Defense base realignment and closure (BRAC). Public Law 101-510, "Defense Base Closure and Realignment Act of 1990," November 5, 1990, reestablished the Commission. The law also chartered the Commission to meet during calendar years 1991, 1993, and 1995 to verify that the process for realigning and closing military installations was timely and independent. In addition, the law stipulates that BRAC actions must be completed within 6 years after the President transmits the recommendations to Congress.

The following table shows the number of actions recommended by the Commission each year and summarizes the current estimated costs and net savings.

BRAC Costs and Savings
(billions of FY 1996 dollars)

	BRAC Actions		Closure	Recurring Annual	Total
	Realignments	Closures	Costs	Savings	Savings
1988	86	59	$ 2.2	$0.7	$ 6.8
1991	34	48	4.0	1.6	15.8
1993	130	45	6.9	1.9	15.7
1995	104	28	3.6	1.6	19.3
Total	**354**	**180**	**$16.7**	**$5.8**	**$57.6**

Required Defense Reviews of BRAC Estimates. Public Law 102-190, "National Defense Authorization Act for Fiscal Years 1992 and 1993," December 5, 1991, states that the Secretary of Defense shall ensure that the authorization amount that DoD requested for each MILCON project associated with BRAC actions does not exceed the original estimated cost provided to the Commission. If the requested budget amounts exceed the original project cost estimates, the Secretary of Defense is required to explain to Congress the reasons for the differences. Public Law 102-190 also states that the Office of the Inspector General, DoD, must evaluate significant increases in BRAC MILCON project costs between the estimated costs provided to the Commission and those submitted in the budget and send a report to the congressional Defense committees.

Previous Reports

Since Public Law 102-190 was enacted, we have issued numerous reports, including two summary reports covering FYs 1992 through 1994 BRAC MILCON budget data. We issued 52 reports covering FYs 1995 and 1996 BRAC MILCON budget data in response to the requirement. Appendix B lists the two summary reports, the 52 reports covering FYs 1995 and 1996, and the Military Department audit organization reports on BRAC MILCON budget data. This report summarizes the 52 Inspector General, DoD, reports, which discuss our review of 219 projects valued at $1.6 billion.

Audit Objectives

The overall audit objective was to determine the accuracy of the FYs 1995 and 1996 BRAC MILCON budget data. The specific objectives were to determine whether the proposed projects were valid BRAC requirements, whether the decision for MILCON was supported with required documentation including an economic analysis, and whether the economic analysis considered existing facilities. We also assessed the adequacy of the Military Department management control programs as they applied to the other audit objectives.

Finding A in this report summarizes the results of 52 BRAC audit reports issued during FYs 1994 and 1995. Those reports address the specific objectives. Finding B discusses the results of our review of the management control objective. See Appendix A for a discussion of the audit scope and methodology and details of the management control program review.

Finding A. Support for Defense Base Realignment and Closure Military Construction Projects

The Military Departments submitted BRAC MILCON projects in their FYs 1995 and 1996 budget requests that contained overstated requirements and were not supported by complete facility specifications and costs.

Overstatements occurred because major commands:

- did not revise the scope of some BRAC MILCON projects to incorporate changes in work load or force structure and
- included non-BRAC requirements in budget requests for some projects.

Facility requirements were unsupported or incomplete because major commands:

- did not use existing facility criteria and unit cost factors or
- failed to include required documentation.

As a result, of 219 BRAC MILCON projects we reviewed that had a total value of $1.6 billion, 97 projects were overstated by a total of $423 million. Also, funding for 50 other BRAC MILCON projects, valued at $336 million, had to be suspended until further documentation was obtained and submitted.

Budget Background

An important part of planning a MILCON project is the validation of the project requirements by the major commands to ensure only needed facilities are constructed. In planning for MILCON, Military Department commanding officers and facility planners identify facility requirements that are based on the assigned mission, the condition and use of existing facilities, and an analysis of alternatives to new construction. Facility requirements and military construction projects form the basis for an installation's master plan or capital improvement plan.

Installation commanders submit the facility requirements to the major command responsible for review and approval. The major command approves the MILCON project after it determines that the facility requirements are justified and that no existing facility is available.

Military Department regulations state that major commands, as the initial approval authority, are responsible for validating the information used to support a MILCON project. Also, major commands are required to review project documentation to ensure that projects are necessary and fully supported and that documentation used to support projects is complete and current throughout the planning cycle.

Summary of Audit Results in Previous Reports

Major commands submitted BRAC MILCON projects that contained requirements that were overstated and that were based on unsupported or incomplete specifications and costs. Our audit reports disclosed that 147 BRAC MILCON projects, valued at $1.06 billion, contained questionable costs totaling $726 million.

The questionable costs resulted from the following problems.

Overstated Requirements. Major commands overstated project requirements for two reasons.

Outdated Scope. Major commands did not revise the scope of some BRAC MILCON projects to incorporate changes in work load or force structure. BRAC MILCON costs for 68 projects, valued at $540.1 million, contained questionable costs totaling approximately $244.1 million because of overstated requirements.

Non-BRAC Requirements. Overstatements also occurred because major commands included projects that were based on requirements not directly associated with BRAC. BRAC MILCON costs for five projects, valued at $8.9 million, contained questionable costs totaling approximately $6.7 million because of non-BRAC requirements being included.

Unsupported or Incomplete Facility Specifications and Costs. Major commands caused requirements for facility specifications and costs to be unsupported or incomplete because they did not use existing facility criteria and unit cost factors and did not have adequate documentation as required by applicable regulations. BRAC MILCON costs for 74 projects, valued at $506.7 million, contained costs totaling approximately $475.4 million that were questionable.

The following table summarizes the results of our review of the BRAC MILCON projects with questionable costs. Of the 147 projects, 49 projects totaling $315 million were invalid and should be canceled and 48 projects were partially valid and should be reduced in scope by approximately $108 million. The remaining 50 projects totaling $336 million were valid.

Summary of Projects Containing Questionable Costs

	Total Questionable Projects	Invalid Projects	Partially Valid Projects	Valid Projects
Overstated/ Scope not Revised	68	22	32	14
Overstated/ Non-BRAC	5	2	0	3
Unsupported or Incomplete	74	25	16	33
Total	**147**	**49**	**48**	**50**

See Appendix F for a list of the invalid and partially valid projects and the specific reductions in project costs that were recommended as a result of the audit. See Appendix G for a description of causes for each of the invalid or partially valid projects.

Overstated Requirements

Overstatements Due to Outdated Scope. The major commands evaluated project justifications in relation to engineering adequacy, but not in relation to need. The facility planner or other authorized project personnel at the major commands inadequately verified or validated the accuracy of workload data, personnel strength, and assigned equipment. In addition, major commands did not update project documentation when changes occurred in workload data, personnel strength, and assigned equipment. Of the 68 overstated projects, 22 projects were invalid, 32 projects were partially valid, and 14 projects were valid. Examples of the invalid and partially valid projects are discussed below.

Army Project. The Army Reserve did not cancel a $2 million temporary reserve center project (project 45589) to renovate building 650 on the Army Reserve Enclave, Sacramento, California, when the need for the temporary space was eliminated. The Army Reserve initially planned to alter building 650 to temporarily support the relocation of Army Reserve soldiers and assets from Hannum Hall, located on the portion of the Sacramento Army Depot that was being closed. However, a subsequent memorandum of agreement with the City of Sacramento allowed the use of Hannum Hall and several other buildings rent-free until permanent facilities are available in September 2000. We recommended canceling the project.

Navy Projects. The Navy overstated the bachelor enlisted quarters requirement (project P-995T) and costs to relocate students and staff from Mare Island Naval Shipyard, California, to the Fleet Combat Training Center, Dam Neck, Virginia. The requirements were overstated because the Navy used

outdated student and staff population data to calculate requirements for bachelor enlisted quarters. We recommended reducing the funding for the project by $3.2 million.

Requirements for three projects, (projects P-186T, P-187T, and P-188T) at Naval Air Station (NAS) Oceana, Virginia, to satisfy the S-3 squadron operations, training, and maintenance mission were invalid. The S-3 aircraft relocation from NAS Cecil Field, Florida, to NAS Oceana could be timed to coincide with the A-6 squadron phaseout at NAS Oceana. As a result, facilities at NAS Oceana occupied by A-6 squadrons would be vacant in time for the S-3 squadron's arrival. We recommended suspending the projects totaling $8 million.

Naval Medical Center Portsmouth, New Hampshire, overstated the requirements for a bachelor enlisted quarters (project P-502T) and a parking garage (project P-503T). The requirements were overstated because they were not updated to incorporate decreases in assigned personnel and were based on economic analyses that did not consider alternatives to new construction. The two overstated projects totaled $6.8 million and $3.7 million, respectively. We recommended canceling both projects.

Air Force Projects. The Air Force overstated requirements for eight BRAC MILCON projects totaling $8.6 million relating to the realignment of Grissom Air Force Base (AFB), Ohio. The DD Forms 1391 were not revised to incorporate reductions in force structure and the availability of existing facilities. For example, the Air Force Reserve estimated the cost for project CTGC939005, "Isolate Utilities," at $300,000, even though the scope of requirements and the estimated MILCON cost had been reduced to only $75,000. On project CTGC959019, "Munitions Storage," the Air Force Reserve proposed to build a new storage facility for a small arms range, even though a vacant building would satisfy the requirements. In addition, the Air Force proposed construction of a road to the new munitions storage facility that included lighting along the entire length of the roadway, curbs, gutters, catch basins, and a sewer system. However, the road extends only to the storage facility and will not have significant traffic flow. The Air Force overstated the cost of the eight projects by $3.3 million. We recommended reducing the funding for the projects by $3.3 million.

Overstatements Due to Non-BRAC Requirements. Public Law 101-510, "Defense Base Closure and Realignment Act of 1990," November 5, 1990, requires that only one-time costs of base closure be charged to the DoD Base Closure Account. On two projects, we identified non-BRAC requirements that were included in BRAC MILCON budget estimates. The funding on three other projects was subsequently determined to be valid.

Army Project. As part of project 45589, the Army Reserve planned to renovate building 650 on the Army Reserve Enclave, Sacramento, California, to be in compliance with the National Fire Protection Association code. The renovations did not qualify for BRAC MILCON funding because the renovations were not the result of the closure of the Sacramento Army Depot.

The building will continue to be used as a barracks for the same Army Reserve units that occupied the building prior to the closure decision. We recommended canceling BRAC funding for the project.

Air Force Project. Project JREZ949512, "10th Infantry Division Heating System," included a $1 million requirement to build stand-alone heating systems for five buildings at Griffiss AFB, New York. The Air Force justified the projects because of the sporadic and intermittent requirements of the 10th Infantry. The five buildings were supported by the central heating system on the base, and the Air Force could not justify that the stand-alone heating systems were the result of the BRAC recommendation to continue to support the 10th Infantry at Griffiss AFB. We recommended reducing the project by $1 million.

Unsupported or Incomplete Facility Requirements

Facility requirements were unsupported or incomplete because the major commands did not prepare detailed cost estimates and project justifications. Those estimates should have included functions to be accommodated, space needed for each function, number and organizational status of personnel, support space requirements, and an industrial engineering analysis of the operations. The major commands also failed to include required documentation to support the facility requirements developed for the projects. Of the 74 projects with unsupported specifications and costs, 25 projects were invalid, 16 projects were partially valid, and 33 projects were valid. Examples of the invalid and partially valid projects are discussed below:

Navy Projects. Marine Corps Air Station Camp Pendleton, California, planning officials did not justify and document the standard requirement factors and the methodology used to estimate the costs of six projects to accommodate the transfer of four CH-46 helicopter squadrons from Marine Corps Air Station El Toro, California. We could not validate the six projects, estimated to cost $95 million.

Similarly, Navy planning officials at NAS Dallas, Texas, did not adequately document the requirements for the 16 BRAC MILCON projects, totaling $122 million, associated with the NAS Dallas and NAS Memphis, Tennessee, realignment to Carswell Air Reserve Base, Texas. We initially questioned the costs for all 16 projects. Based on documentation subsequently prepared and provided, we recommended reducing the projects by only $17.8 million.

Air Force Projects. Six projects totaling $80.7 million at McGuire AFB, New Jersey, were not fully supported because documentation detailing the methodology used to develop the requirement was either nonexistent or incomplete. In some cases, the requirement shown on the DD Form 1391 was inconsistent with the established Air Force criteria for developing facilities requirements. We recommended reducing the funding for the projects by $69.2 million.

Adequate Documentation and Requirements

Of the 219 projects we reviewed, valued at $1.6 billion, 72 projects, valued at $510.6 million, were fully supported and properly planned, programmed, and documented at the time of our review.

Other Audit Reports

The Army Audit Agency and the Naval Audit Service reviewed some BRAC MILCON projects. The results are as follows.

The Army Audit Agency reviewed 15 projects valued at $121.8 million. The review showed that $74 million was adequately supported, $32.6 million was not adequately documented, and $14.6 million either was not required or was not appropriate for base realignment funding. Inaccurate cost factors, not retaining documentation, and not identifying alternatives and preparing economic analyses on the alternatives contributed to the unsupported requirements.

The Naval Audit Service reviewed 67 projects valued at $1.2 billion. Of the $1.2 billion, $169.5 million could be put to better use. Of the 67 projects reviewed, 23 projects were partially valid, 10 projects were invalid, and 34 projects were valid. The short time frame imposed by the base closure process, which requires activities to prepare project documentation without the normal design and documentation process, was a factor in invalid and partially valid projects. Another contributing factor was the installations not following the Chief of Naval Operations message requesting the installations to revalidate the projects.

Summary of Recommendations

In the 52 reports on this audit, we recommended that the Army, the Navy, and the Air Force prepare new DD Forms 1391 on all projects that had inadequate documentation and submit revised budget requests that would exclude invalid project requirements and cost estimates. We recommended that the Under Secretary of Defense (Comptroller) withhold funds until revised DD Forms 1391 with validated requirements were submitted. We also recommended that the Military Departments reduce the funding allocated to the projects as needed and reprogram the savings to support other BRAC requirements.

The Army Audit Agency recommended that Army make improvements to the existing guidance to enhance the BRAC 1995 process. The Naval Audit Service recommended that the Navy reduce the scope of the projects and reprogram the funds to other BRAC requirements.

Summary of Management Comments and Actions

The Military Departments generally concurred with our recommendations and took corrective action to revise BRAC MILCON project submissions and reduce budget requests. The Under Secretary of Defense (Comptroller) agreed to place funds for the projects on administrative hold pending resolution of the audit issues.

No recommendations were provided for this finding; however, the Under Secretary of Defense (Comptroller) provided comments. The comments state that the Comptroller has agreed to place funds for projects still in dispute on administrative withhold pending audit resolution. Further, any savings resulting from the audits will be reprogrammed to other BRAC requirements as appropriate. The complete text of management comments is in Part III.

Finding B. Management Controls for Defense Base Realignment and Closure Military Construction Funding Requests

Of 219 BRAC MILCON projects reviewed totaling $1.6 billion, 147 projects (67 percent) contained questionable costs totaling $726 million. That condition was caused by major commands not effectively implementing the management control procedures established for the BRAC MILCON planning, programming, and budgeting process. A contributing factor was the short time frame imposed by the base closure process, which required activities to prepare BRAC MILCON projects without the initial design and supporting documentation. As a result, management officials responsible for approving BRAC MILCON projects for programming and budget action do not have reasonable assurance that projects submitted are complete and accurate.

Procedures and Criteria for Military Construction Projects

DoD 4270.1-M, "Construction Criteria Manual," February 16, 1978, and DoD 7000.14-R, "Financial Management Regulation," May 1994, establish the basic criteria and procedures to support MILCON authorization and appropriation requests. In addition, the Under Secretary of Defense (Comptroller) memorandum, "Financial Management Policy and Procedures for Base Closure and Realignment," December 21, 1993, established the budget and accounting procedures for BRAC funds.

Military Department Guidance for BRAC MILCON

Each Military Department issued implementing instructions for the MILCON process and supplemental guidance for the BRAC MILCON process.

Army Guidance. Army Regulation 415-15, "Army Military Construction Program Development and Execution," August 30, 1994, establishes policies and procedures for planning Army construction projects other than BRAC projects.

However, paragraph 1-1.d. of the regulation states:

> Although this regulation does not govern construction programming funded under Base Realignment and Closure (BRAC), many of the principles and guidelines associated with sound planning, design, and construction apply.

Because of the similarities in the program requirements between BRAC MILCON and normal MILCON, the Army chose to use the MILCON process

described in Army Regulation 415-15 for planning, programming, and budgeting for BRAC MILCON. It also used DD Form 1391 for documenting and executing BRAC MILCON projects.

Army Regulation 415-15 requires that project planners support construction cost estimates with standard or repetitive (historical) costs. The historical cost data recorded in the Army Programming, Administration, and Execution System (PAX system) are to be used unless justification for deviating from the standards is documented on the DD From 1391.

The District Engineer develops a current working estimate for various design phases (10-, 35-, 60-, 90-, and 100-percent complete) of a construction project. A current working estimate is a cost estimate based on detailed architectural and engineering drawings of the building and site plans. The 35-percent design current working estimate is the first working estimate to contain detail on architectural and engineering requirements. The 35-percent design estimate is required before the DD Form 1391 is submitted for normal MILCON budgets. However, a 35-percent design working estimate is not required before submission of the DD Form 1391 budget estimate for BRAC MILCON projects.

Army management utilized the Army Audit Agency as an additional control, to audit the BRAC MILCON requirements needed to implement the 1993 and 1995 Commission recommendations. Army management established a separate process to resolve disagreements with the auditors before the Army initiated project design. The process ensured that suggested actions were fully considered and that inappropriate projects or projects with inappropriate scopes were not funded from the BRAC account. The Army Audit Agency stated that installations and major commands generally followed BRAC MILCON planning guidance; however, the Army could make improvements in the guidance to enhance the future BRAC budget process.

Navy Guidance. Naval Facilities Engineering Command (NAVFAC) Instruction 11010.44E, "Shore Facilities Planning Manual," October 1990, provides the Navy policy on and identifies responsibilities and procedures for the facilities requirements planning process. The instruction provides guidance on preparing MILCON project documentation. The guidance applies to all Navy and Marine Corps shore activities responsible for the planning and programming of land and facility use, acquisition, and disposal. The same guidance applies to BRAC MILCON projects.

NAVFAC Instruction 11010.44E requires that major commands (approving authorities) review MILCON project documentation to ensure that the projects submitted by the requestor (user) are for valid requirements and that the documentation will justify and support the budget cost estimate. Justification should include documentation of the step-by-step process by which the project requirement and budget estimate were developed, and the justification should stand alone when reviewed by others. The instruction also provides that the "major claimant . . . ensure completeness and currency of project documentation throughout the planning and programming cycle."

Chief of Naval Operations Message 1702040Z, March 17, 1993, directed activities affected by the DoD FY 1993 BRAC recommendations to revalidate MILCON projects in light of the recommendations.

In an October 13, 1993, memorandum, the Commander, NAVFAC, stated that no BRAC MILCON project was to proceed beyond the project engineering phase (35-percent design) until the Engineering Field Division certified the project ready for design. During the project engineering phase, a study is conducted to systematically develop the scope, requirements, and costs for a given project. As part of the certification process, the Engineering Field Division reviews the DD Forms 1391 to ensure that project planning documents are complete, accurate, and sufficient to allow the design to proceed.

To further emphasize BRAC MILCON controls, in December 14, 1993, the Commander, NAVFAC, issued a memorandum instructing all NAVFAC field Activities to:

> . . . identify BRAC Funding as a separate assessable unit for the current five-year Management Control Program. The vulnerability (risk) assessment should be a 'high' risk rating due to the nature of the program and the continuous processes evolving within the program.

Air Force Guidance. The Air Force follows three basic instructions for the MILCON process. Air Force Instruction 32-1021, "Planning and Programming of Facility Construction Projects," May 12, 1994, supersedes Air Force Regulation 86-1, "Programming Civil Engineering and Appropriated Fund Resources," September 26, 1986. The instruction describes the detailed documentation needed to support MILCON project requirements and the estimated MILCON costs. The instruction also requires major commands to use the Programming, Design, and Construction Management Information System in preparing detailed cost estimates on DD Form 1391, "Military Construction Project Data," in sufficient detail to permit cost validation. Congress approved the use of the system to estimate costs for budget requests for MILCON projects. The system is designed to generate parametric estimates based on historical costs for various types of facilities. The parametric cost estimation process is an alternative to developing actual cost estimates that are based on 35-percent conventional design methodology.

The instructions also established facility boards to effectively manage available resources, determine priority of customer needs, and provide recommendations concerning the use of real property facilities and civil engineering resources. At the major command level, the facility boards validate requirements, establish priorities, and approve facility programs.

Air Force Instruction 32-1024, "Standard Facility Requirements," May 31, 1994, supersedes Air Force Manual 86-2, "Civil Engineering, Programming, Standard Facility Requirements," May 4, 1987. The instruction establishes the criteria for estimating and documenting standard facility mission-essential requirements.

Air Force Instruction 32-1032, "Planning and Programming of Real Property Maintenance Projects Using Appropriated Funds," May 11, 1994, implements Air Force Policy Directive 32-10. The instruction prescribes methods for documenting and justifying project requirements and associated costs.

In April 1993, the Deputy Assistant Secretary of the Air Force (Installations) and the Chairman of the Air Force Base Closure Executive Group issued instructions for preparing FY 1993 BRAC MILCON cost estimates. The instructions provided a standard approach that Air Force activities were to use to develop and support BRAC MILCON projects. If Air Force activities use the standard approach, projects should be valid and should contain the level of detail required to justify budget requests. The instructions require all BRAC MILCON cost estimates to be supported with sufficient information for someone unfamiliar with the subject area to be able to reconstruct each step of the cost estimate.

BRAC MILCON Project Support

Despite the management controls established for the normal MILCON process and controls described in the supplemental Military Department guidance for the BRAC MILCON process, the Military Departments' budget requests included questionable costs totaling $726 million on 147 BRAC MILCON projects. Those numbers represent problems in 67 percent of the 219 BRAC MILCON projects selected for review. It also means that 45 percent of the $1.6 billion in costs was questionable. Subsequent to the publication of our audit reports, the Military Departments provided additional documentation to support the projects costs that we questioned. Based on the updated information, 50 of the 147 projects were completely valid, but the rationale for the others remained flawed. As discussed in Finding A, the questionable costs resulted from major commands not revising the scope of the MILCON project to incorporate changes in work load or force structure, including non-BRAC requirements, and not using or documenting the facility criteria or unit cost as required by applicable regulations.

Air Combat Command BRAC officials, for example, did not perform a detailed review of projects and did not maintain the supporting documentation. Air Combat Command had to reconstruct the supporting documentation for all BRAC MILCON projects reviewed. Air Combat Command BRAC officials claimed that no specific procedures or guidance detailed how to execute the validation process. However, Air Force Instruction 32-1021 (which superseded Air Force Regulation 86-1) requires that the budget requests for MILCON projects be documented with clear and detailed supporting data. The April 1993 Deputy Assistant Secretary of the Air Force (Installations) instructions provided that BRAC MILCON projects follow the same procedures.

Time Constraints Affect the BRAC MILCON Process

The short time frame imposed by the base closure process, which requires activities to prepare DD Forms 1391 without allotting the time for design and documentation, caused many of the problems we found during our audit.

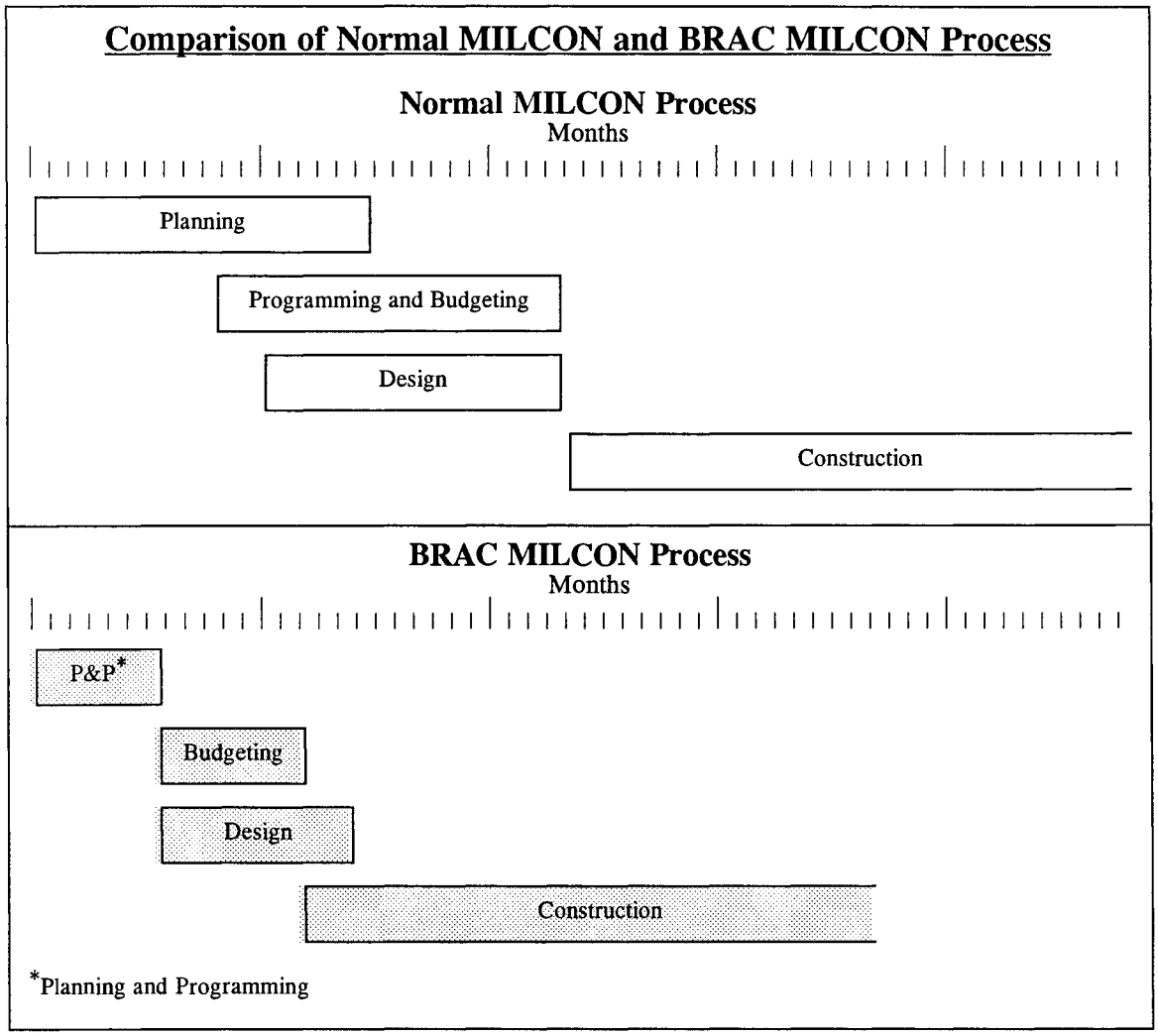
Normal MILCON Process. Under normal circumstances, planning and programming for MILCON projects can take up to 6 years. As part of that process, activities begin planning the MILCON projects 1 year or more before design begins. The 35-percent design estimate is required before the DD Form 1391 is submitted for normal MILCON budgets. Depending on the complexity of the project, the preparation of the 35-percent design can take from 6 to 8 months or longer. The 35-percent design estimate is the first working estimate to contain detail on architectural and engineering requirements. The project scope and cost estimates are revised, and the budget costs are adjusted as the design nears 100-percent completion.

BRAC MILCON Process. During the BRAC process, the Military Departments must initiate actions to close bases no later than 2 years after the date on which the President transmits the report of the Commission to Congress. Also, all closures and realignments must be completed no later than the end of the 6-year period beginning on the same date. Initial planning and programming begins when the Secretary of Defense sends the BRAC recommendations to the Commission. However, installations must develop initial BRAC MILCON project scope and cost justifications after the Commission report is issued, which is within 2 to 3 months of the initial budget submission. That does not allow time for many of the construction requirements, including the 35-percent design, to be clearly defined at the time the budget is submitted.

Because of time limitations, Air Force and Navy major commands responsible for developing BRAC MILCON projects did not completely follow established MILCON and BRAC MILCON procedures to validate and support project requirements and costs. As an example, Air Materiel Command officials admitted that, because of time constraints, they did not use the Deputy Assistant Secretary of the Air Force (Installations) instructions as a guideline for validating project requirements. Air Materiel Command officials stated that they relied on the words of the functional managers who developed the requirements as support for validating the requirements.

Navy officials stated that adequate procedures exist to provide accurate and reliable DD Form 1391. However, they admitted that as a result of the short times associated with BRAC projects, all the procedures of NAVFAC Instruction 11010.44E may not have been followed.

The chart below compares the time frames for the planning, programming, and budgeting process for normal MILCON projects with the time frames required for the BRAC MILCON projects.



Solutions

The planning, programming, and budgeting process for BRAC MILCON projects must be accomplished in a much shorter time than the process for normal MILCON. The shorter time forces planning officials to take shortcuts, in effect compromising many of the management controls that the Military Departments established for the normal MILCON process and thus increasing the vulnerability of BRAC funds to waste. Despite the short time frame, we

believe that officials at the major commands of the Military Departments responsible for requesting and approving funding for BRAC MILCON projects can do a better job of planning and programming cost-effective BRAC MILCON projects. The Army initiative to use the Army Audit Agency to screen projects before they are submitted to the Office of Secretary of Defense is commendable; however, audit resources throughout the DoD are limited, and it would be very difficult to audit every DD Form 1391 as part of the program/budget formulation process.

The situation is compounded by established funding procedures. The annual budget submission for BRAC MILCON funds includes a list of all BRAC MILCON projects anticipated to be accomplished based on the closure and realignment requirements. Each year, the Military Departments submit a financial plan to request allocations of base closure funds. For planned MILCON requirements, each project to be executed using requested BRAC funds is individually listed on the financial plan. The assumption is that the BRAC MILCON projects are at 100-percent design to allow for execution within the appropriation year. However, as our audits showed, BRAC MILCON projects are not even at 35-percent design at the time of budget submission. To ensure that the estimated project costs and justifications are at the 35-percent design, the Under Secretary of Defense (Comptroller), should require the Military Departments to use a parametric cost estimation process similar to the Army or Air Force systems to support the initial BRAC MILCON project budget submissions.

Recommendations, Management Comments, and Audit Response

Deleted Recommendation. The Under Secretary of Defense (Comptroller) did not agree with our draft report recommendation to withhold funds for BRAC construction projects until projects are 100-percent design complete, stating that existing management control procedures are already established within DoD that do not allow contract awards prior to 100-percent design completion. As a result of management comments, we deleted draft Recommendation B.2. from the final report and renumbered Recommendation B.1. to B.

B. We recommend that the Under Secretary of Defense (Comptroller) require all initial budget submissions for BRAC MILCON projects to be based on an estimation process similar to the congressionally-approved Air Force parametric estimation process.

Management Comments. The Under Secretary of Defense (Comptroller) concurred with the recommendation, stating that, as a minimum, BRAC construction projects should be at least 35-percent design complete or based on the congressionally-approved parametric estimation process before being submitted to Congress for approval.

Part II - Additional Information

Appendix A. Scope and Methodology

Scope

Military Department BRAC Cost-Estimating Process. To develop cost estimates for the Commission, the Military Departments used the Cost of Base Realignment Actions computer model (COBRA). COBRA uses standard cost factors to convert the suggested BRAC options into dollar values to provide a way to compare the different options. After the President and Congress approve the BRAC actions, DoD realigning activity officials prepare a DD Form 1391, "FY 1996 Military Construction Project Data," for each individual MILCON project required to accomplish the realigning actions. COBRA provides cost estimates as a realignment and closure package for a particular realigning or closing base. The DD Form 1391 provides specific cost estimates for an individual BRAC MILCON project.

Limitations and Expansion to Overall Audit Scope. Because COBRA develops cost estimates as a BRAC package and not for individual BRAC MILCON projects, we were unable to determine the amount of cost increases for each individual BRAC MILCON project. Additionally, because of prior audit efforts that determined potential problems with all BRAC MILCON projects, our audit objectives included all large BRAC MILCON projects.

Overall Audit Selection Process. We compared the total COBRA cost estimates for each BRAC package with the FYs 1992 through 1997 (1991 Commission) and FYs 1994 through 1999 (1993 Commission) BRAC MILCON budgets submitted by the Military Departments and the Defense Logistics Agency. See Appendixes C and D, respectively, for the detailed analysis.

Methodology

FY 1995 BRAC MILCON Projects. We selected BRAC MILCON projects from BRAC packages for which:

- the package had an increase of more than 10 percent from the total COBRA cost estimates to the current total package budget estimates or

- the FYs 1994 and 1995 budget estimates were more than $21 million.

FY 1996 BRAC MILCON Projects. Because our prior audit efforts consistently found problems with BRAC MILCON projects, we revised our selection process for the FY 1996 budget. We grouped BRAC MILCON projects by location and selected groups of projects that totaled at least $1 million for each group.

The FY 1995 and 1996 BRAC MILCON budget request contained 352 projects totaling $3.3 billion. We examined 219 BRAC MILCON projects with an estimated cost of $1.6 billion.

Audit Selection of FY 1995 BRAC MILCON Projects. We examined the FY 1995 BRAC MILCON $1.9 billion budget request and related documentation and selected 157 projects totaling $1.2 billion.

Audit Selection of FY 1996 BRAC MILCON Projects. We examined the FY 1996 BRAC MILCON $1.4 billion budget request and related documentation and selected 62 projects totaling $0.4 billion.

In each selection process, we excluded projects that were previously reviewed by Military Department audit organizations. See Appendix E for a list of the BRAC MILCON projects that we reviewed.

Audit Period, Standards, and Locations. This economy and efficiency audit was made from January 1994 through August 1995, in accordance with auditing standards issued by the Comptroller General of the United States, as implemented by the Inspector General, DoD. Accordingly, we included tests of management controls considered necessary. The audit did not rely on computer-processed data or statistical sampling procedures. Appendix J lists the organizations visited or contacted during the audit.

Management Control Program

DoD Directive 5010.38, "Internal Management Control Program," April 14, 1987, requires DoD organizations to implement a comprehensive system of management controls that provides reasonable assurance that programs are operating as intended and to evaluate the adequacy of the controls.

Scope of Review of Management Control Program. Specifically, we reviewed management control procedures regarding estimating and validating the BRAC MILCON projects. We also examined the portion of the management control program applicable to validating the accuracy of BRAC MILCON budget requirements. We also reviewed the results of any self-evaluations of those management controls. The Army Audit Agency and the Naval Audit Service did not review the management controls.

Adequacy of Management Controls. The audit identified material management control weaknesses as defined by DoD Directive 5010.38. Navy and Air Force management controls and the implementation of the management control program were not effective because they did not prevent or detect material management control weaknesses in the accuracy of the BRAC requirements for MILCON projects. Recommendation B. if implemented, will improve the Military Departments' management controls over the planning, programming, and budgeting process and could result in potential monetary benefits.

Army management used the Army Audit Agency as an additional control to audit the BRAC MILCON requirements needed to implement the 1993 and 1995 Commission recommendations, as discussed in Finding B.

See Appendix I for a summary of all the potential benefits resulting from the audit. A copy of the report will be provided to the senior official responsible for management controls in each of the Military Departments and the Office of the Under Secretary of Defense (Comptroller).

Adequacy of the Self-Evaluation. The Navy and Air Force management control programs did not detect or report the management control weaknesses because BRAC funding was not an assessable unit.

Appendix B. Prior Audit Reports

Since 1991, the Office of the Inspector General, DoD, and the Military Department audit organizations have issued numerous audit reports that address DoD BRAC issues. This appendix lists the Office of the Inspector General, DoD, reports, as well as reports issued by the Military Department audit organizations on BRAC MILCON budget data. Reports prior to FY 1994 are not individually listed except for summary reports.

Inspector General, DoD Reports

Report No.	Report Title	Date
95-299	Defense Base Realignment and Closure Budget Data for the Realignment of the Inter-American Air Forces Academy	August 29, 1995
95-297	Defense Base Realignment and Closure Budget Data for the Realignment of the Bureau of Naval Personnel, Washington, D.C., to Naval Air Station Memphis, Tennessee	August 21, 1995
95-289	Defense Base Realignment and Closure Budget Data for the Realignment of Grissom Air Reserve Base, Indiana	August 8, 1995
95-287	Defense Base Realignment and Closure Budget Data for the Construction of the Special Purpose Vehicle Storage Facility at Vandenberg Air Force Base, California	August 4, 1995
95-286	Defense Base Realignment and Closure Budget Data for McGuire Air Force Base, New Jersey	August 4, 1995
95-285	Defense Base Realignment and Closure Budget Data for the Naval Surface Warfare Center, Indian Head, Maryland	August 4, 1995
95-284	Defense Base Realignment and Closure Budget Data for the Move of the Naval Air Warfare Center, Aircraft Division, Trenton, New Jersey to Naval Air Warfare Center, Aircraft Division, Patuxent River, Maryland, and Arnold Air Force Base, Tennessee	August 4, 1995

Report No.	Report Title	Date
95-283	Defense Base Realignment and Closure Budget Data for the Closure of Fort Devens, Massachusetts	August 1, 1995
95-282	Defense Base Realignment and Closure Budget Data for Realignment of the HAVE NAP Maintenance Complex from Castle Air Force Base, California to Barksdale Air Force Base, Louisiana	August 1, 1995
95-278	Defense Base Realignment and Closure Budget Data, Fort Huachuca, Arizona, Family Practice Clinic	July 14, 1995
95-276	Defense Base Realignment and Closure Budget Data for the Closure of Naval Air Station Barbers Point, Hawaii, and Realignment to Naval Air Station Whidbey Island, Washington	July 7, 1995
95-272	Defense Information School at Fort George G. Meade Base Realignment and Closure Military Construction Project	June 30, 1995
95-258	Defense Base Realignment and Closure Budget Data for the Naval Hospital Lemoore, California	June 28, 1995
95-257	Defense Base Realignment and Closure Budget Data for the Realignment of the National Airborne Operations Center Forward Operating Base From Grissom Air Force Base, Indiana, to Wright Patterson Air Force Base, Ohio	June 27, 1995
95-250	Defense Base Realignment and Closure Military Construction Budget Data for Randolph Air Force Base, San Antonio, Texas	June 23, 1995
95-249	Defense Base Realignment and Closure Military Construction Budget Data for Goodfellow Air Force Base, San Angelo, Texas	June 23, 1995

Report No.	Report Title	Date
95-248	Defense Base Realignment and Closure Military Construction Budget Data for Sheppard Air Force Base, Wichita Falls, Texas	June 23, 1995
95-247	Defense Base Realignment and Closure Military Construction Budget Data for the Naval Aviation Depot North Island, California	June 23, 1995
95-226	Defense Base Realignment and Closure Budget Data for the Realignment of Rickenbacker Air National Guard Base, Ohio	June 8, 1995
95-223	Defense Base Realignment and Closure Budget Data for the Closure of Marine Corps Air Stations El Toro and Tustin, California, and Realignment to Naval Air Station Miramar, California	June 8, 1995
95-222	Defense Base Realignment and Closure Budget Data for the Proposed Construction of the Automotive Vehicle Maintenance Facility, Guam	June 7, 1995
95-221	Defense Base Realignment and Closure Budget Data for the Closure of Naval Training Center San Diego, California	June 6, 1995
95-213	Defense Base Realignment and Closure Budget Data for the Naval Training Center Great Lakes, Illinois	June 2, 1995
95-212	Defense Base Realignment and Closure Budget Data for Fort Jackson, South Carolina	June 2, 1995
95-208	Defense Base Realignment and Closure Budget Data for the Realignment of Construction Battalion Unit 416 from Naval Air Station Alameda, California, to Naval Air Station Fallon, Nevada	May 31, 1995

Report No.	Report Title	Date
95-205	Defense Base Realignment and Closure Budget Data for the Relocation of Marine Corps Manpower Center at Marine Corps Combat Development Command, Quantico, Virginia	May 26, 1995
95-203	Defense Base Realignment and Closure Military Construction Budget Data for the Army Reserve Center, Sacramento, California	May 25, 1995
95-198	Defense Base Realignment and Closure Budget Data for the Closure of the Underway Replenishment Training Facility, Treasure Island, California, and Realignment to the Expeditionary Warfare Training Group Atlantic, Norfolk, Virginia	May 19, 1995
95-196	Defense Base Realignment and Closure Budget Data for the Closure of Naval Air Station Alameda, California, and Realignment to Puget Sound Naval Shipyard, Washington	May 17, 1995
95-191	Defense Base Realignment and Closure Budget Data for the Closure of Naval Reserve Readiness Center San Francisco, California, and Realignment to Naval and Marine Corps Reserve Center Alameda, California	May 15, 1995
95-172	Defense Base Realignment and Closure Budget Data for Griffiss Air Force Base, New York	April 13, 1995
95-154	Audit of Construction Budget Data for Realigning Naval Training Centers Orlando and San Diego to Various Locations	March 21, 1995
95-150	Defense Base Realignment and Closure Budget Data for Closing Naval Station Charleston, South Carolina, and Realigning Projects to Various Sites	March 15, 1995
95-051	Defense Base Realignment and Closure Budget Data for Closing Mare Island Naval Shipyard, California, and Realigning Projects to Various Sites	December 9, 1994

Report No.	Report Title	Date
95-041	Defense Base Realignment and Closure Budget Data for the Closure of Marine Corps Air Stations El Toro and Tustin, California, and the Realignment to Naval Air Station Miramar, California	November 25, 1994
95-039	Defense Base Realignment and Closure Budget Data for Naval Air Station Miramar, California, Realigning to Naval Air Station Fallon, Nevada	November 25, 1994
95-037	Realignment of the Fleet and Mine Warfare Training Center From Naval Station Charleston, South Carolina, to Naval Station Ingleside, Texas	November 23, 1994
95-029	Defense Base Realignment and Closure Budget Data for Naval Air Station Miramar, California, and Realigning Projects to Various Sites	November 15, 1994
95-010	Defense Base Realignment and Closure Budget Data for Marine Corps Air Station Tustin, California, and Realignment to Marine Corps Air Station Camp Pendleton, California	October 17, 1994
94-179	Defense Base Realignment and Closure Budget Data for McGuire Air Force Base, New Jersey; Barksdale Air Force Base, Louisiana; and Fairchild Air Force Base, Washington	August 31, 1994
94-146	Defense Base Realignment and Closure Budget Data for Closing Naval Air Station Cecil Field, Florida, and Realigning Projects to Various Sites	June 21, 1994
94-141	Defense Base Realignment and Closure Budget Data for Naval Air Stations Dallas, Texas, and Memphis, Tennessee, Realigning to Carswell Air Reserve Base, Texas	June 17, 1994

Report No.	Report Title	Date
94-127	Defense Base Realignment and Closure Budget Data for the Realignment of the Defense Personnel Support Center to the Naval Aviation Supply Office Compound in North Philadelphia, Pennsylvania	June 10, 1994
94-126	Defense Base Realignment and Closure Budget Data for the Closure of Naval Air Station Glenview, Illinois, and Realignment Projects at Fort McCoy, Wisconsin, and Carswell Air Reserve Base, Texas	June 10, 1994
94-125	Defense Base Realignment and Closure Budget Data for the Naval Medical Center Portsmouth, Virginia	June 8, 1994
94-121	Defense Base Realignment and Closure Budget Data for Naval Air Technical Training Center, Naval Air Station Pensacola, Florida	June 7, 1994
94-109	Quick-Reaction Report on the Audit of Defense Base Realignment and Closure Budget Data for Naval Training Center Great Lakes, Illinois	May 19, 1994
94-108	Quick-Reaction Report on the Audit of Defense Base Realignment and Closure Budget Data for Naval Station Treasure Island, California	May 19, 1994
94-107	Griffiss Air Force Base, New York, Defense Base Realignment and Closure Budget Data for Military Construction at Other Sites	May 19, 1994
94-105	Defense Base Realignment and Closure Budget Data for a Tactical Support Center at Naval Air Station Whidbey Island, Washington	May 18, 1994
94-104	Defense Base Realignment and Closure Budget Data for the Defense Contract Management District-West	May 18, 1994
94-103	Air Force Reserve 301st Fighter Wing Covered Aircraft Washrack Project, Carswell Air Reserve Base, Texas	May 18, 1994

Report No.	Report Title	Date
94-040	Summary Report on the Audit of Defense Base Closure and Realignment Budget Data for FYs 1993 and 1994	February 14, 1994
93-100	Summary Report on the Audit of Defense Base Closure and Realignment Budget Data for Fiscal Years 1992 and 1993	May 25, 1993

Army Audit Agency Report

SR 95-713	Base Realignment and Closure 1993 Construction Requirements	March 2, 1995

Naval Audit Service Reports

072-95	FY 1997 Military Construction Projects Stemming from Decisions of the 1993 Base Closure and Realignment Commission	September 29, 1995
005-95	FY 1996 Military Construction Projects Stemming from Decisions of the 1993 Base Closure and Realignment Commission	November 4, 1994
041-S-94	FY 1995 Military Construction Projects Stemming from Decisions of the 1993 Base Closure and Realignment Commission	April 15, 1994
023-S-94	Military Construction Projects Budgeted and Programmed for Bases Identified for Closure or Realignment	January 14, 1994

Appendix C. Comparison of Cost of Base Realignment Actions Computer Model Estimates to Amounts in the FY 1995 Budget Submission

Table C-1. 1991 Commission
(dollars in thousands)

Army Installation/Activity	COBRA Model	Budget Submission FYs 1992-97	Difference	Percent Change	Budget Submission FY 1995	Budget Submission FYs 1996-97
AVSCOM/TROSCOM, MO	$ 2,000	0	$ 2,000	100	0	0
Army Research Laboratory, MD	231,000	$185,000	46,000	20	$64,000	$3,500
Letterkenny Army Depot, PA	25,600	0	25,600	100	0	0
Rock Island Arsenal, IL	38,300	15,000	23,300	61	0	0
Sacramento Army Depot, CA	34,500	2,450	32,050	93	0	0
Fort Devens, MA	80,600	81,350	(750)	(1)	4,150	2,250
Fort Ord, CA	2,600	5,200	(2,600)	(100)	0	0
Fort Polk, LA	222,300	97,380	124,920	56	0	0
Fort Benjamin Harrison, IN	52,800	77,050	(24,250)	(46)	15,400	0
Fort Chaffee, AR	19,800	0	19,800	100	0	0
Fort Dix, NJ	15,800	7,200	8,600	54	0	0
Fort Huachuca, AZ	0	16,460	(16,460)	Infinite	2,150	0
Fort Belvoir, VA	0	0	0	0	0	0
Project Reliance	0	0	0	0	0	0
Army Recruiting Command	0	23,500	(23,500)	Infinite	0	0
Army Total	**$725,300**	**$510,590**	**$214,710**		**$85,700**	**$5,750**
Navy Installation/Activity						
NAS, Chase Field, TX	$ 24,900	$ 1,500	$ 23,400	94	0	0
NCBC, Davisville, RI	30,100	14,302	15,798	52	0	0
Naval Complex, Long Beach, CA	69,200	9,438	59,762	86	0	0
NAF, Midway Island	0	0	0	0	0	0
NAS, Moffett Field, CA	81,800	49,900	31,900	39	0	0
NS, Philadelphia, PA	21,000	23,470	(2,470)	(12)	0	0
NSY, Philadelphia, PA	0	22,320	(22,320)	Infinite	$ 6,260	0
NS, Puget Sound (Sand Point), WA	23,600	25,986	(2,386)	(10)	0	0
NS, Treasure Island, CA	0	0	0	0	0	0
MCAS, Tustin, CA	458,100	36,000	422,100	92	36,000	0
NCCOSC, CA	25,200	17,990	7,210	29	0	0
NSWC	61,000	88,440	(27,440)	(45)	3,150	0
NAWC, MD	123,800	136,700	(12,900)	(10)	22,400	$4,300
NUWC, RI	34,800	39,370	(4,570)	(13)	0	0
Project Reliance	0	24,280	(24,280)	Infinite	0	0
Navy Total	**$953,500**	**$489,696**	**$463,804**		**$67,810**	**$4,300**

See Appendix H for list of acronyms.

Appendix C. Comparison of Cost of Base Realignment Actions Computer Model Estimates to Amounts in the FY 1995 Budget Submission

Air Force Installation/Activity	COBRA Model	Budget Submission FYs 1992-97	Difference	Percent Change	Budget Submission FY 1995	Budget Submission FYs 1996-97
Bergstrom AFB, TX	$ 22,500	$ 27,654	$ (5,154)	(23)	0	0
Carswell AFB, TX	20,000	6,349	13,651	68	0	0
Castle AFB, CA	69,800	0	69,800	100	0	0
Eaker AFB, AR	4,700	0	4,700	100	0	0
England AFB, LA	20,400	8,986	11,414	56	0	0
Grissom AFB, IN	12,500	0	12,500	100	0	0
Loring AFB, ME	15,800	7,900	7,900	50	0	0
Lowry AFB, CO	188,100	129,554	58,546	31	0	0
MacDill AFB, FL	9,400	7,252	2,148	23	0	0
Myrtle Beach AFB, SC	35,700	13,083	22,617	63	0	0
Richards-Gebaur AFB, MO	33,400	33,442	(42)	0	0	0
Rickenbacker ANGB, OH	61,500	43,620	17,880	29	0	0
Williams AFB, AZ	5,300	2,750	2,550	48	0	0
Wurtsmith AFB, MI	11,100	0	11,100	100	0	0
Chanute AFB, IL	0	49,050	(49,050)	Infinite	0	0
George AFB, CA	0	49,564	(49,564)	Infinite	0	0
Mather AFB, CA	0	41,980	(41,980)	Infinite	0	0
Air Force Total	**$510,200**	**$421,184**	**$89,016**		**0**	**0**
1991 Commission Totals	**$2,189,000**	**$1,421,470**	**$767,530**		**$153,510**	**$10,050**

See Appendix H for list of acronyms.

Table C-2. 1993 Commission
(dollars in thousands)

Army Installation/Activity	COBRA Model	Budget Submission FYs 1994-99	Difference	Percent Change	Budget Submission FY 1995	Budget Submission FYs 1996-99
Letterkenny Army Depot, PA	$ 27,199	$ 6,150	$21,049	77	$ 6,150	0
Tooele Army Depot, TX	10,371	2,400	7,971	77	2,400	0
Belvoir RDEC, VA	4,716	4,950	(234)	(5)	4,950	0
Fort Monmouth, NJ	27,579	27,850	(271)	(1)	27,850	0
Vint Hill Farms Station, VA	44,458	34,950	9,508	21	32,050	$2,900
Presidio of San Francisco, CA	0	0	0	0	0	0
Army Total	**$114,323**	**$76,300**	**$38,023**		**$73,400**	**$2,900**
Navy Installation/Activity						
NAS, Alameda, CA	$100,754	$ 21,972	$ 78,782	78	$ 4,960	$ 17,012
NADEP, Alameda, CA	26,810	22,824	3,986	15	13,200	9,624
NRTF, Annapolis, MD	0	0	0	0	0	0
NAVAIR West	727,204	819,773	(92,569)	(13)	556,622	263,151
NAS, Cecil Field, FL	203,923	229,042	(25,119)	(12)	164,133	64,909
NSY, Charleston, SC	0	9,270	(9,270)	Infinite	9,270	0
NS, Charleston, SC	96,711	26,420	70,291	73	26,420	0
FISC, Charleston, SC	0	0	0	0	0	0
NAS, Dallas, TX	13,584	118,285	(104,701)	(771)	118,285	0
NAF, Detroit, MI	0	4,200	(4,200)	Infinite	4,200	0
NRTF, Driver, VA	334	0	334	100	0	0
NAS, Glenview, IL	1,916	13,010	(11,094)	(579)	13,010	0
SEAADSA, Indian Head, MD	0	0	0	0	0	0
NAF, Martinsburg, WV	0	0	0	0	0	0
NAS, Memphis, TN	213,815	263,750	(49,935)	(23)	263,750	0
NS, Mobile, AL	300	0	300	100	0	0
FHO, Niagara Falls, NY	0	0	0	0	0	0
NADEP, Norfolk, VA	29,316	1,700	27,616	94	0	1,700
NH, Oakland, CA	25,437	39,715	(14,278)	(56)	7,200	32,515
NH, Orlando, FL	42,697	28,283	14,414	34	22,283	6,000
NTC, Orlando, FL	261,454	230,605	30,849	12	125,512	105,093
Patuxent River Package	116,742	85,636	31,106	27	69,936	15,700
NADEP, Pensacola, FL	37,891	19,511	18,380	49	19,511	0
FISC, Pensacola, FL	0	0	0	0	0	0
NCEL, Port Hueneme, CA	22,987	20,600	2,387	10	20,600	0
SUBMEPP, Portsmouth, NH	0	1,700	(1,700)	Infinite	1,700	0
WESTDIV NAVFAC, San Bruno, CA	0	0	0	0	0	0
NPWC, San Francisco, CA	0	0	0	0	0	0
NWS, Seal Beach, CA	0	0	0	0	0	0
NS, Staten Island, NY	0	1,200	(1,200)	Infinite	1,200	0
NS, Treasure Island, CA	2,261	43,193	(40,932)	(1810)	7,903	35,290
NSY, Mare Island, CA	33,921	33,339	582	2	33,339	0
Naval Air Warfare Centers	47,000	79,155	(32,155)	(68)	0	79,155
NCCOSC (NISE East)	0	43,400	(43,400)	Infinite	43,400	0
Naval Surface Warfare Centers	12,383	10,300	2,083	17	10,300	0
Naval Undersea Warfare Centers	0	0	0	0	0	0
Reserve Centers & Readiness Command	0	2,680	(2,680)	Infinite	2,680	
PERA Centers	1,011	4,940	(3,929)	(389)	4,940	0
AAUSN Various (NCR)	0	20,000	(20,000)	Infinite	10,500	9,500

See Appendix H for list of acronyms.

Navy Installation/Activity (cont'd)	COBRA Model	Budget Submission FYs 1994-99	Difference	Percent Change	Budget Submission FY 1995	Budget Submission FYs 1996-99
Strategic Systems Program	0	$ 4,600	$ (4,600)	Infinite	$ 4,600	0
NAVFAC (NCR)	0	390	(390)	Infinite	0	$ 390
CNR Arlington, VA	0	7,100	(7,100)	Infinite	0	7,100
Bureau of Naval Personnel (NCR)	$ 11,336	32,094	(20,758)	(183)	1,075	31,019
Naval Security Group Command	0	0	0	0	0	0
Marine Corps HQ, Arlington, VA	0	17,406	(17,406)	Infinite	0	17,406
White Oak Package	34,602	50,420	(15,818)	(46)	41,900	8,520
Navy Total	**$2,064,389**	**$2,306,513**	**$(242,124)**		**$1,602,429**	**$704,084**
Air Force Installation/Activity						
Griffiss AFB, NY	$ 46,000	$ 35,140	$ 10,860	24	$ 34,440	$ 700
K.I. Sawyer AFB, MI	106,507	81,400	25,107	24	81,400	0
March AFB, CA	116,410	0	116,410	100	0	0
Plattsburgh AFB, NY	0	0	0	0	0	0
Homestead AFB, FL	52,059	15,200	36,859	71	0	15,200
O'Hare Airport AFRES, IL	0	0	0	0	0	0
Gentile Air Force Station, OH	0	0	0	0	0	0
Newark AFB, OH	0	$0	$0	0	0	0
Air Force Total	**$320,976**	**$131,740**	**$189,236**		**$115,840**	**$15,900**
1993 Commission Totals	**$2,499,688**	**$2,514,553**	**$(14,865)**		**$1,791,669**	**$722,884**
1991 and 1993 Commission Totals for FY 1995 Budget	**$4,688,688**	**$3,936,023**	**$752,665**		**$1,945,179**	**$732,934**

See Appendix H for list of acronyms.

Appendix D. Comparison of Cost of Base Realignment Actions Computer Model Estimates to Amounts in the FY 1996 Budget Submission

Table D-1. 1991 Commission
(dollars in thousands)

Army Installation/Activity	COBRA Model	Budget Submission FYs 1992-97	Difference	Percent Change	Budget Submission FY 1996	Budget Submission FY 1997
AVSCOM/TROSCOM, MO	$ 2,000	0	$ 2,000	100	0	0
Army Research Laboratory, MD	231,000	$163,000	68,000	29	$ 1,500	0
Letterkenny Army Depot, PA	25,600	0	25,600	100	0	0
Rock Island Arsenal, IL	38,300	14,000	24,300	63	0	0
Sacramento Army Depot, CA	34,500	4,450	30,050	87	2,000	0
Fort Devens, MA	80,600	82,800	(2,200)	(3)	7,050	0
Fort Ord, CA	2,600	0	2,600	100	0	0
Fort Polk, LA	222,300	96,600	125,700	57	0	0
Fort Benjamin Harrison, IN	52,800	75,650	(22,850)	(43)	15,800	0
Fort Chaffee, AR	19,800	0	19,800	100	0	0
Fort Dix, NJ	15,800	7,200	8,600	54	0	0
Fort Huachuca, AZ	0	18,012	(18,012)	Infinite	2,250	0
Fort Belvoir, VA	0	0	0	0	0	0
Project Reliance	0	0	0	0	0	0
U.S. Army Recruiting Command	0	23,500	(23,500)	Infinite	0	0
Army Total	**$725,300**	**$485,212**	**$240,088**		**$28,600**	**0**
Navy Installation/Activity						
NAS Chase Field, TX	$ 24,000	$ 1,500	$ 22,500	94	0	0
NCBC, Davisville, RI	30,100	14,302	15,798	52	0	0
Naval Complex, Long Beach, CA	69,200	9,438	59,762	86	0	0
NAF, Midway Island	0	0	0	0	0	0
NAS, Moffett Field, CA	81,800	49,900	31,900	39	0	0
NS, Philadelphia, PA	21,000	23,470	(2,470)	(12)	0	0
NSY, Philadelphia, PA	0	27,480	(27,480)	Infinite	$13,000	0
NS, Puget Sound (Sand Point), WA	23,600	25,986	(2,386)	(10)	0	0
NS, Treasure Island, CA	0	0	0	0	0	0
MCAS, Tustin, CA	458,100	38,230	419,870	92	38,230	0
NCCOSC, CA	25,200	17,990	7,210	29	0	0
NSWC	61,000	88,440	(27,440)	(45)	0	0
NAWC, MD	123,800	127,794	(3,994)	(3)	4,950	0
NUWC, RI	34,800	39,370	(4,570)	(13)	0	0
Project Reliance	0	17,280	(17,280)	Infinite	12,000	0
Plan, Design & Management	0	47,218	(47,218)	Infinite	0	0
Navy Total	**$952,600**	**$528,398**	**$424,202**		**$68,180**	**0**

See Appendix H for list of acronyms.

Appendix D. Comparison of Cost of Base Realignment Actions Computer Model Estimates to Amounts in the FY 1996 Budget Submission

Air Force Installation/Activity	COBRA Model	Budget Submission FYs 1992-97	Difference	Percent Change	Budget Submission FY 1996	Budget Submission FY 1997
Bergstrom AFB, TX	$ 22,500	$ 31,444	$(8,944)	(40)	0	0
Carswell AFB, TX	20,000	6,474	13,526	68	0	0
Castle AFB, CA	69,800	33,680	36,120	52	0	0
Eaker AFB, AR	4,700	0	4,700	100	0	0
England AFB, LA	20,400	9,538	10,862	53	0	0
Grissom AFB, IN	12,500	28,388	(15,888)	(127)	$17,970	0
Loring AFB, ME	15,800	0	15,800	100	0	0
Lowry AFB, CO	188,100	135,859	52,241	28	15,450	0
MacDill AFB, FL	9,400	10,334	(934)	(10)	0	0
Myrtle Beach AFB, SC	35,700	13,100	22,600	63	0	0
Richards-Gebaur AFB, MO	33,400	34,562	(1,162)	(3)	0	0
Rickenbacker AGB, OH	61,500	57,455	4,045	7	12,550	0
Williams AFB, AZ	5,300	3,900	1,400	26	0	0
Wurtsmith AFB, MI	11,100	0	11,100	100	0	0
Chanute AFB, IL	0	52,754	(52,754)	Infinite	2,650	0
George AFB, CA	0	53,929	(53,929)	Infinite	0	0
Mather AFB, CA	0	45,731	(45,731)	Infinite	1,700	0
Air Force Total	**$510,200**	**$517,148**	**$(6,948)**		**$50,320**	**0**
1991 Commission Totals	**$2,188,100**	**$1,530,758**	**$657,342**		**$147,100**	**0**

See Appendix H for list of acronyms.

Table D-2. 1993 Commission
(dollars in thousands)

Army Installation/Activity	COBRA Model	Budget Submission FYs 1994-99	Difference	Percent Change	Budget Submission FY 1996	Budget Submission FYs 1997-99
Letterkenny Army Depot, PA	$ 27,199	$ 7,050	$20,149	74	0	0
Tooele Army Depot, TX	10,371	0	10,371	100	0	0
Belvoir RDEC, VA	4,716	5,141	(425)	(9)	$ 5,141	0
Fort Monmouth, NJ	27,579	26,950	629	2	0	0
Vint Hill Farms Station, VA	44,458	32,150	12,308	28	4,950	0
Army Total	**$114,323**	**$71,291**	**$43,032**		**$10,091**	**0**
Navy Installation/Activity						
NAS Agana, Guam	0	$ 7,170	$ (7,170)	Infinite	$ 2,720	0
NAS, Alameda, CA	$ 100,754	22,500	78,254	78	20,550	0
NADEP, Alameda, CA	26,810	1,700	25,110	94	1,700	0
NRTF, Annapolis, MD	0	0	0	0	0	0
NAS, Barbers Point, HI	727,204	62,960	664,244	91	45,540	$ 12,200
NAS, Cecil Field, FL	203,923	299,272	(95,349)	(47)	214,722	81,550
NSY, Charleston, SC	0	8,400	(8,400)	Infinite	0	0
NS, Charleston,SC	96,711	26,930	69,781	72	0	0
FISC Charleston, SC	0	0	0	0	0	0
NAS, Dallas, TX	13,584	110,659	(97,075)	(715)	72,659	0
NAF, Detroit, MI	0	0	0	0	0	0
NRTF, Driver, VA	0	0	0	0	0	0
MCAS El Toro, CA	0	429,324	(429,324)	Infinite	275,371	153,953
NAS Glenview, IL	1,916	14,640	(12,724)	(664)	0	0
SEAADSA, Indian Head, MD	0	0	0	0	0	0
NAF, Martinsburg, WV	0	0	0	0	0	0
NAS, Memphis, TN	213,815	295,789	(81,974)	(38)	66,800	0
NAF Midway Island	0	9,000	(9,000)	Infinite	3,000	3,000
NAS Miramar, CA	0	301,700	(301,700)	Infinite	70,490	172,580
NS, Mobile, AL	300	0	300	100	0	0
NETC Newport, RI	0	1,000	(1,000)	Infinite	0	0
FHO, Niagara Falls, NY	0	0	0	0	0	0
NADEP, Norfolk, VA	29,316	23,600	5,716	19	11,000	0
NH, Oakland, CA	25,437	9,300	16,137	63	0	9,300
NH, Orlando, FL	42,697	22,950	19,747	46	22,950	0
NTC, Orlando, FL	261,454	255,222	6,232	2	149,190	40,000
NADEP, Pensacola, FL	37,891	19,511	18,380	49	0	0
FISC, Pensacola, FL	0	0	0	0	0	0
NCEL, Port Hueneme, CA	22,987	20,600	2,387	10	0	0
SUBMEPP, Portsmouth, NH	0	1,700	(1,700)	Infinite	0	0
WESTDIV NAVFAC, San Bruno, CA	0	0	0	0	0	0
NTC San Diego, CA	0	44,208	(44,208)	0	14,448	3,580
NPWC, San Francisco, CA	0	0	0	0	0	0
NWS, Seal Beach, CA	0	0	0	0	0	0
NS, Staten Island, NY	0	6,430	(6,430)	Infinite	0	0
NS, Treasure Island, CA	2,261	37,550	(35,289)	(1561)	14,850	0
NSY, Mare Island, CA	33,921	48,325	(14,404)	(42)	0	0
NAVAL Air Warfare Centers	47,000	79,155	(32,155)	(68)	77,155	0
NCCOSC (NISE East)	0	43,400	(43,400)	Infinite	0	0
NAVAL Surface Warfare Centers	12,383	12,800	(417)	(3)	10,300	0

See Appendix H for list of acronyms.

Navy Installation/Activity (cont'd)	COBRA Model	Budget Submission FYs 1994-99	Difference	Percent Change	Budget Submission FY 1996	Budget Submission FYs 1997-99
Naval Undersea Warfare Centers	0	0	0	0	0	0
Reserve Centers & Readiness Command	0	$ 2,500	$ (2,500)	Infinite	0	0
PERA Centers	$ 1,011	4,729	(3,718)	(368)	0	0
National Capital Region	0	314,809	(314,809)	Infinite	$ 120,726	$144,671
Planning, Design, & Management	0	134,365	(134,365)	Infinite	0	0
Various locations	0	0	0	0	0	0
Navy Total	**$1,901,375**	**$2,672,198**	**$(770,823)**		**$1,194,171**	**$620,834**
Air Force Installation/Activity						
Griffiss AFB, NY	$ 46,000	$ 18,950	$27,050	59	$ 4,800	0
K.I. Sawyer AFB, MI	106,507	123,340	(16,833)	(16)	1,500	0
March AFB, CA	116,410	113,670	2,740	2	0	0
Plattsburgh AFB, NY	0	0	0	0	0	0
Homestead AFB, FL	52,059	19,790	32,269	62	4,250	0
Newark AFB, OH	0	0	0	0	0	0
Air Force Total	**$320,976**	**$275,750**	**$45,226**		**$10,550**	**0**
1993 Commission Totals	**$2,336,674**	**$3,019,239**	**$(682,565)**		**$1,214,812**	**$620,834**
1991 and 1993 Commission Totals for FY 1996 Budget	**$4,524,774**	**$4,549,997**	**$(25,223)**		**$1,361,912**	**$620,834**

See Appendix H for list of acronyms.

Appendix E. FYs 1995 and 1996 Base Closure Locations Selected for Audit

Losing Base / Gaining Base	MILCON Project	Description	Report Number
BUPERS Washington			95-297
NAS Memphis	P-322T	Installation Telephone Switch	
NAS Memphis	P-323T	Building Conversion	
NAS Memphis	P-324T	Building Conversion	
Carswell ARB			94-103
Carswell ARB	DDFP939008	Covered Washrack	
Chanute AFB			95-249, 95-287
Goodfellow AFB	JCGU953002	Base Pavements	
Vandenberg AFB	XUMU933008	Special Purpose Vehicle Storage Facility	
DCMD-W El Segundo			94-104
Long Beach NSY	DCMD-W	Administrative Facility/Warehouse	
DPSC Philadelphia			94-127
NASO North Philadelphia	DPSC	DPSC Personnel Support Facility	
NASO North Philadelphia	DPSC	DPSC Tenant Personnel Support Facility	
Fort Benjamin Harrison			95-212, 95-272
Fort Jackson	38289	Bachelor Officer Quarters	
Fort Jackson	38310	Primary Care Center	
Fort Meade	none	Defense Information School	
Fort Devens			95-283
Fort Devens (Reserves)	41792	Ammunition Supply Point	
Fort Huachuca			95-278
Fort Huachuca	38300	Family Practice Clinic	
Griffiss AFB			94-107, 95-172
Grand Forks AFB	JFSD941020	Addition to Fabrication Shop	
Grand Forks AFB	JFSD948007	Alter Corrosion Control	
Grand Forks AFB	JFSD948008	Alter Squadron Operations	
Griffiss AFB	JREZ940056	Alter Support Facilities	
Griffiss AFB	JREZ940055	Alter Consolidated Logistics Facility	
Griffiss AFB	JREZ949512	10th Infantry Division-Heating System	
Griffiss AFB	JREZ959501	NEADS Support Facility	
Hill AFB	KRSM888881	Add/Alter Headquarters Administration	
Hill AFB	KRSM888882	Add/Alter Support Offices	
McConnell AFB	PRQE949999	KC-135 Interim Facilities	
Minot AFB	QJVF952100	Upgrade Apron/Taxiways	
Minot AFB	QJVF952101	Conventional Munitions Storage Area	
Minot AFB	QJVF952102	B-52 Pylon/Launcher Storage	
Minot AFB	QJVF952103	B-52 Phase Dock/Aircraft Maintenance Unit	
Minot AFB	QJVF952104	AGE Corrosion Control	
Minot AFB	QJVF952106	Alter ECM/Bomb Navigation Test Shop	
Minot AFB	QJVF952107	Alter Supply Warehouse	
Westover ARB	YTPM950045	Add/Alter Base Engineering Facility	
Westover ARB	YTPM950047	Alter Aero-Medical Training	
Grissom AFB			95-257, 95-289
Grissom AFB	CTGC939001	Base Boundary Fence/Main Gate	
Grissom AFB	CTGC939003	Alter Facility for Base Support	
Grissom AFB	CTGC939004	Operational Facilities	
Grissom AFB	CTGC939005	Isolate Utilities	
Grissom AFB	CTGC939006	Alter Heating Plant	
Grissom AFB	CTGC959006	Alter Maintenance Facilities	
Grissom AFB	CTGC959008	Vehicle Maintenance	
Grissom AFB	CTGC959019	Munitions Storage	
Wright-Patterson AFB	ZHTV943204	NEACP Complex	

See Appendix H for list of acronyms.

Losing Base / Gaining Base	MILCON Project	Description	Report Number
Homestead AFB			95-299
Lackland AFB	MPLS963240	IAAFA Student Officers Quarters	
Lackland AFB	MPLS963241	IAAFA Technical Training Classroom	
Lackland AFB	MPLS963244	IAAFA Enlisted Dorm	
K.I. Sawyer AFB			94-179, 95-282
Barksdale AFB	AWUB962301	Large Aircraft Maintenance Dock	
Barksdale AFB	AWUB962302	Supply/Equipment Warehouse	
Barksdale AFB	AWUB962303	General Purpose Aircraft Maintenance	
Barksdale AFB	AWUB962304	Conventional Maintenance Unit/Operations Facility	
Barksdale AFB	AWUB962305	Inert/Support Equipment Storage Facility	
Barksdale AFB	AWUB962306	Munitions Assembly Facility	
Barksdale AFB	AWUB962307	Above Ground Magazine Storage	
Barksdale AFB	AWUB962401	HAVE NAP Maintenance Complex	
Fairchild AFB	GJKZ940057	Inert/Support Equipment Storage	
McGuire AFB	PTFL943100	K-10 Squadron Operations/Aircraft Maintenance Facility	
McGuire AFB	PTFL943102	K-10 Squadron Operations/Aircraft Maintenance Facility(AFRES)	
McGuire AFB	PTFL943104	Alter Interim Facility	
McGuire AFB	PTFL943110	Fuel System Maintenance Dock	
McGuire AFB	PTFL943111	Corrosion Control Facility	
McGuire AFB	PTFL943112	KC-10 Maintenance Hangar	
McGuire AFB	PTFL943113	KC-10 Contractor Operated Maintenance/Supply Facility	
McGuire AFB	PTFL943114	KC-10 Flight Simulator	
McGuire AFB	PTFL943121	Add/Alter Vehicle Maintenance Complex	
McGuire AFB	PTFL943128	Refueling Operations Facility	
McGuire AFB	PTFL943150	Add to Parking Ramp	
McGuire AFB	PTFL943151	Hydrant Fueling System	
McGuire AFB	PTFL943155	Extend Hot Water Distribution System	
McGuire AFB	PTFL943157	Communication Ducts	
McGuire AFB	PTFL943160	Contingency Communication Element	
McGuire AFB	PTFL943161	Cryogenic Storage Area	
McGuire AFB	PTFL943165	Control Tower	
McGuire AFB	PTFL943167	Upgrade Roads	
McGuire AFB	PTFL943168	Add To Base Supply	
McGuire AFB	PTFL943172	Add/Alter Child Development Center	
McGuire AFB	PTFL943174	Aeromedical Service Clinic	
McGuire AFB	PTFL943176R3	Enlisted Dorm	
McGuire AFB	PTFL943179	Family Housing	
Lowry AFB			95-248
Sheppard AFB	VNVP953015	Renovate Roads	
Mare Island NSY			95-051
FCTC, Dam Neck	P-995T	Bachelor Enlisted Quarters	
FCTC, Dam Neck	P-996T	Training Building Modifications	
NAB Coronado	P-221T	Waterfront Operations Facility	
NCS Stockton	P-083T	Special Boat Maintenance Building	
NS Everett	P-088T	Construction Battalion Facility	
NSB Bangor	P-195T	Underwater Equipment Lab	
NSWC Crane	P-283T	Rechargeable Battery Evaluation Facility	
Marine Corps Headquarters			95-205
Marine Corps Quantico	P-465T	Marine Corps Manpower Center	
Mather AFB			95-250
Randolph AFB	TYMX953003	Repair Base Streets	
MCAS El Toro/Tustin			95-010, 95-041, 95-223
NAS Miramar	P-001T	Airfield Parking Aprons/Pads	
NAS Miramar	P-003T	Administration/Training Facilities	
NAS Miramar	P-006T	Aircraft Maintenance Complex	
NAS Miramar	P-008T	Operational Support Complex	
MCAS Camp Pendleton	P-026T	Aircraft Parking Apron	
MCAS Camp Pendleton	P-027T	Training/Administration Facility	

See Appendix H for list of acronyms.

Losing Base / Gaining Base	MILCON Project	Description	Report Number
MCAS Camp Pendleton	P-028T	Bachelor Enlisted Quarters/Fitness Center	
MCAS Camp Pendleton	P-029T	Warehouse Special Storage	
MCAS Camp Pendleton	P-031T	Maintenance Facilities	
MCAS Tustin			95-010
MCAS Camp Pendleton	P-518S	Aircraft Maintenance Facility	
McGuire AFB			95-286
McGuire AFB	PTFL954000X	Military Family Housing Renovation	
NADEP Alameda			95-247
NADEP North Island	P-720T	Building Conversion	
NAS Agana			95-222
Guam, Navy Public Works	P-248T	Automotive Vehicle Maintenance Facility	
NAS Alameda			95-196, 95-208
NAS Fallon	P-316T	Construction Battalion Unit	
Port Hadlock	P-298T	Missile Magazines	
Puget Sound NSY	P-300T	Parking Garage	
NAS Barbers Point			94-105, 95-276
NAS Whidbey Island	P-600T	Ground Support Equipment Shop	
NAS Whidbey Island	P-604T	Tactical Support Center	
NAS Whidbey Island	P-615T	Sonobuoy Storage Facility	
NAS Cecil Field			94-146
MCAS Beaufort	P-396T	Hangar Renovation	
MCAS Cherry Point	P-092T	Missile Magazine Storage Facility	
MCAS Cherry Point	P-500T	Flight Line Clinic	
MCAS Cherry Point	P-506T	Water Survival Training Facility	
NAS Oceana	P-186T	Training And Operations Facility	
NAS Oceana	P-187T	Academic Instruction Building	
NAS Oceana	P-188T	Aircraft Engine and Avionics Maintenance Facility	
NAS Dallas			94-141
Carswell ARB	P-101T	Add/Alter Building	
Carswell ARB	P-102T	Aircraft Support Facility	
Carswell ARB	P-103T	Medical/Dental Clinic	
Carswell ARB	P-104T	Jet Engine Test Cell	
Carswell ARB	P-105T	Community Facilities	
Carswell ARB	P-106T	Alter Administrative/Supply Building	
Carswell ARB	P-107T	Aviation Facilities	
Carswell ARB	P-108T	Reserve Training Building	
Carswell ARB	P-109T	Base Upgrades	
Carswell ARB	P-110T	Maintenance Hangar	
Carswell ARB	P-120T	Alter Community Supply Building	
Carswell ARB	P-121T	Child Development Center	
Carswell ARB	P-122T	F/A-18 and F-14 Hangars	
Carswell ARB	P-123T	Alter Training and Administrative Facility	
Carswell ARB	P-140T	Administrative and Supply Buildings	
NAS Glenview			94-126
Carswell ARB	P-135T	Maintenance Hangar	
Fort McCoy	P-700T	Army Reserve/Guard Facility	
NAS Memphis			94-121, 94-141
Carswell ARB	P-131T	Renovate Support Hangar	
NAS Pensacola	P-654T	Medical/Dental Clinic	
NAS Pensacola	P-664T	Marine Expeditionary Airfield	
NAS Pensacola	P-666T	Mechanical Equipment/Maintenance Facilities	
NAS Pensacola	P-672T	Naval Air Marine Training Group/Facility	
NAS Pensacola	P-675T	NATTC Galley	
NAS Pensacola	P-677T	Site Development and Utilities	
NAS Pensacola	P-683T	Site Demolition	
NAS Miramar			95-029, 95-039
NAS Fallon	P-308T	Bachelor Officer Quarters	
NAS Fallon	P-310T	Aircraft Parking/Access Aprons	
NAS Fallon	P-312T	Aircraft Refueling Station	
NAS Fallon	P-314T	Academic Building	

See Appendix H for list of acronyms.

Losing Base / Gaining Base	MILCON Project	Description	Report Number
NAS Fallon	P-315T	Aircraft Maintenance Hangar	
NAS Fallon	P-319T	Water Storage and Distribution	
NAS Fallon	P-320T	Wastewater Improvements	
NAS Lemoore	P-156T	Aircraft Maintenance Hangar	
NAS Lemoore	P-157T	Utilities Upgrade	
NAS Lemoore	P-161T	Community Support Facility	
NAS Norfolk	P-319T	VAW-110 Training Facility	
NAS North Island	P-814T	Hangar Addition	
NAS Oceana	P-178T	Operations Trainer Building Addition	
NAS Oceana	P-457T	F-14D Aviation Maintenance Addition	
NATTC Memphis			94-121
NAS Pensacola	P-656T	Consolidate Training Building Phase II	
NAS Pensacola	P-657T	Aviation Electrician's Mat School	
NAS Pensacola	P-659T	JOBS/DOT/PR/AME School	
NAS Pensacola	P-660T	Air Traffic Control School	
NAS Pensacola	P-662T	Shore Aircraft Fire/Rescue Training Facility	
NAS Pensacola	P-663T	Carrier Fire Training Facility	
NAS Pensacola	P-665T	Fire Mat Training Mock-up	
NAS Pensacola	P-671T	Mess Specialist-A School	
NAS Pensacola	P-673T	NATTC Bachelor Enlisted Quarters	
NAS Pensacola	P-674T	Mess Specialist-A School Bachelor Enlisted Quarters	
NAS Pensacola	P-676T	NATTC Morale, Welfare, and Recreation Facility	
NAS Pensacola	P-684T	CNTECHTRA Administration Facility	
NAWC AD, Trenton			95-284
Arnold AFB	P-159T	Engine Test Cells	
Arnold AFB	P-160T	Engine Test Facility	
NAWC Patuxent River	P-953T	Propulsion System Evaluation Facility	
NETC Newport			95-154
NTC Great Lakes	P-426T	Pier Fire Protection System	
NH Oakland			94-125, 95-258
NH Lemoore	P-845T	Hospital Addition	
NH Portsmouth	P-502T	Bachelor Enlisted Quarters	
NH Portsmouth	P-503T	Parking Garage	
NH Orlando			95-213
NH Great Lakes	P-590T	Recruit Training Center Medical Clinic	
NTC Great Lakes	P-584T	NTC Branch Medical Clinic Addition	
NTC Great Lakes	P-604T	Recruit Training Center Dental Clinic	
RTC Great Lakes	P-586T	Recruit Training Center Medical Clinic	
NRRC, San Francisco			95-191
NAS Alameda	P-149T	Reserve Center Addition	
NS Charleston			95-037, 95-150
NS Ingleside	P-045T	Applied Instruction Building	
NS Ingleside	P-054T	Mine Recovery Operations Support Facility	
NS Ingleside	P-401T	Advanced Fire Fighting Facility	
NSB Kings Bay	P-053T	Construction Battalion Operations Facility	
NSG-NW, Chesapeake	P-867T	Operations Building	
NSG-NW, Chesapeake	P-868T	Access Road and Bridge Replacement	
NWS Charleston	P-364T	Cargo Handling Training/Vehicle Maintenance Facility	
NS Philadelphia			94-109
NTC Great Lakes	P-557S	Operational Trainer Facility	
NS Treasure Island			94-108, 95-198, 95-213
NS Little Creek	P-390T	Underway Replenishment Training Facility	
NTC Great Lakes	P-582T	Bachelor Enlisted Quarters Reactivation	
NTC Great Lakes	P-601T	Elevator Trainer	
NTC Great Lakes	P-608T	Renovate Building 520	
NSWC White Oak			95-285
NSWC Indian Head	P-146T	Explosive Test Facility Complex	
NTC Orlando			95-154, 95-213
NTC Great Lakes	P-515T	Small Arms Range	
NTC Great Lakes	P-550T	Mess Hall Modernization	

See Appendix H for list of acronyms.

Losing Base / Gaining Base	MILCON Project	Description	Report Number
NTC Great Lakes	P-575T	Electric Technician. Aircraft-School	
NTC Great Lakes	P-576T	Radiac Calibration Range	
NTC Great Lakes	P-579T	Brig Upgrade	
NTC Great Lakes	P-581T	JOBS, Instructor and Leadership Training	
NTC Great Lakes	P-582T	Bachelor Enlisted Quarters Reactivation	
NTC Great Lakes	P-583T	Child Development Center	
NTC Great Lakes	P-585T	Bachelor Enlisted Quarters Modifications	
NTC Great Lakes	P-588T	Bachelor Enlisted Quarters Renovations	
NTC Great Lakes	P-589T	Mess Hall Upgrade	
NTC Great Lakes	P-591T	Small Arms Range Upgrade	
NTC Great Lakes	P-592T	Drill Field Upgrade	
NTC Great Lakes	P-599T	New Bachelor Enlisted Quarters	
NTC San Diego			95-154, 95-221
NAS North Island	P-389T	Naval Exchange Laundry/Dry Cleaning	
NTC Great Lakes	P-593T	Data Processing-A-School	
NTC Great Lakes	P-595T	Machinery Repair Aircraft-School	
NTC Great Lakes	P-596T	Pattern Maker/Molder Aircraft-School	
NTC Great Lakes	P-598T	Radioman Aircraft School	
NTC Great Lakes	P-671T	Mess Specialist A-School	
NTC Great Lakes	P-674T	Mess Specialist A-School Bachelor Enlisted Quarters	
San Diego Area	P-023T	Applied Instruction Facility	
San Diego Area	P-175T	Public Works Center Relocation	
San Diego Area	P-384T	Medical Research Lab	
Rickenbacker ANGB			95-226
Rickenbacker ANGB	NLZG939686	Alter Base Maintenance Shops	
Rickenbacker ANGB	NLZG939687	Alter Support Shops	
Rickenbacker ANGB	NLZG939690	Alter Fencing And Utilities	
Rickenbacker ANGB	NLZG939700	Alter Fuel System Maintenance Dock	
Rickenbacker ANGB	NLZG939729	Jet Fuel Storage/Distribution Complex	
Sacramento Army Depot			95-203
Sacramento Army Depot	45589	Army Reserve Center	

See Appendix H for list of acronyms.

Appendix F. Status of Recommended Changes in Project Estimates for Projects Identified as Invalid or Partially Valid*

Project Location	Project Number	Amount of Estimate on DD Form 1391 (thousands)	Recommended Amount of Change: Invalid Projects (thousands)	Recommended Amount of Change: Partially Valid Projects (thousands)
Army				
Fort Devens (Reserves)	41792	$ 2,750	$ 2,750	0
Fort Huachuca	38300	2,200	2,200	0
Fort Jackson	38310	5,400	5,400	0
Fort Meade	none	36,000	0	$6,345
Sacramento Army Depot	45589	2,000	2,000	0
Army Total:		**$48,350**	**$12,350**	**$6,345**
Navy				
Arnold AFB	P-159T	$51,405	0	$18,583
	P-160T	2,000	0	292
Carswell ARB	P-101T	11,700	0	2,180
	P-104T	19,350	0	5,510
	P-108T	25,500	0	8,900
	P-110T	4,100	0	720
	P-121T	2,050	0	40
	P-140T	1,300	0	480
FCTC, Dam Neck	P-995T	14,300	0	3,100
	P-996T	6,700	0	2,600
Guam, Navy Public Works	P-248T	2,700	$ 2,700	0
MCAS Beaufort	P-396T	4,000	4,000	0
MCAS Camp Pendleton	P-026T	16,200	16,200	0
	P-027T	2,400	2,400	0
	P-028T	9,100	9,100	0
	P-029T	8,300	8,300	0
	P-031T	23,090	23,090	0
	P-518S	36,000	36,000	0
MCAS Cherry Point	P-092T	3,500	3,500	0
	P-506T	2,300	2,300	0
NAB Coronado	P-221T	2,700	0	330
NADEP North Island	P-720T	1,700	0	965
NAS Lemoore	P-156T	32,300	0	3,000
	P-157T	11,500	0	3,750
	P-161T	9,400	0	865
NAS Memphis	P-324T	7,400	7,400	0
NAS Miramar	P-003T	16,500	0	3,600
	P-006T	15,990	0	3,500
NAS Oceana	P-186T	2,600	2,600	0
	P-187T	2,600	2,600	0
	P-188T	2,800	2,800	0
NAS Pensacola	P-672T	3,100	0	65
NAS Whidbey Island	P-600T	3,700	0	1,800
	P-615T	2,200	0	800
NAWC Patuxent River	P-953T	25,750	0	4,102
NCS Stockton	P-083T	6,700	6,700	0
NH Lemoore	P-845T	9,000	9,000	0
NH Portsmouth	P-502T	6,800	6,800	0

*As of the date of the draft report, December 18, 1995.

See Appendix H for list of acronyms.

Appendix F. Status of Recommended Changes in Project Estimates for Projects Identified as Invalid or Partially Valid

Project Location	Project Number	Amount of Estimate on DD Form 1391 (thousands)	Recommended Amount of Change: Invalid Projects (thousands)	Recommended Amount of Change: Partially Valid Projects (thousands)
	P-503T	3,700	3,700	0
NAS North Island	P-389T	2,400	2,400	0
NS Ingleside	P-054T	$ 800	0	$ 377
NSWC Crane	P-283T	4,200	0	350
NSWC Indian Head	P-146T	10,300	$ 10,300	0
NTC Great Lakes	P-515T	4,600	4,600	0
	P-550T	8,000	0	2,800
	P-557S	12,600	0	2,950
	P-579T	420	420	0
	P-582T	10,420	0	403
	P-582T	10,020	10,020	0
	P-583T	2,120	2,120	0
	P-584T	2,620	2,620	0
	P-585T	2,600	2,600	0
	P-588T	3,650	3,650	0
	P-596T	4,700	0	262
	P-608T	7,500	0	1,756
	P-671T	3,850	3,850	0
	P-674T	6,100	6,100	0
San Diego Area	P-175T	2,920	0	700
Navy Total:		**$512,255**	**$197,870**	**$74,780**
Air Force				
Barksdale AFB	AWUB962401	$ 1,500	$ 1,500	0
Carswell ARB	DDFP939008	350	350	0
Fairchild AFB	GJKZ940057	1,050	0	$ 40
Goodfellow AFB	JCGU953002	1,000	1,000	0
Griffiss AFB	JREZ940056	1,600	1,600	0
	JREZ940055	3,800	3,800	0
	JREZ949512	3,200	3,200	0
	JREZ959501	2,000	0	1,300
Grissom AFB	CTGC939001	900	0	428
	CTGC939003	2,000	0	809
	CTGC939004	1,700	0	447
	CTGC939005	300	0	225
	CTGC939006	100	0	86
	CTGC959006	760	0	511
	CTGC959008	350	0	310
	CTGC959019	2,500	0	1,269
Lackland AFB	MPLS963240	4,250	4,250	0
	MPLS963241	4,250	4,250	0
	MPLS963244	8,100	8,100	0
McGuire AFB	PTFL943128	3,300	0	200
	PTFL943150	16,500	0	10,000
	PTFL943168	300	300	0
	PTFL943174	5,100	0	3,150
	PTFL943176R3	6,000	6,000	0
	PTFL943179	49,533	49,533	0
Randolph AFB	TYMX953003	1,700	1,700	0
Rickenbacker ANGB	NLZG939686	1,050	0	48
	NLZG939687	1,250	0	58
	NLZG939690	620	0	336
	NLZG939700	630	0	30
	NLZG939729	9,000	9,000	0
Sheppard AFB	VNVP953015	1,800	1,800	0
Wright-Patterson AFB	ZHTV943204	8,500	8,500	0

See Appendix H for list of acronyms.

Appendix F. Status of Recommended Changes in Project Estimates for Projects Identified as Invalid or Partially Valid

Project Location	Project Number	Amount of Estimate on DD Form 1391 (thousands)	Recommended Amount of Change: Invalid Projects (thousands)	Recommended Amount of Change: Partially Valid Projects (thousands)
Air Force Total:		**$144,993**	**$104,883**	**$19,247**
DLA				
Long Beach NSY	DCMD-W	$ 14,300	$ 0	$ 8,036
DLA Total:		**$ 14,300**	**$ 0**	**$ 8,036**
Total:		**$719,898**	**$315,103**	**$108,408**

Total Invalid and Partially Valid Projects **$423,511**

See Appendix H for list of acronyms.

Appendix G. Causes of Invalid and Partially Valid Projects

Project Location	Project Number	Causes of Invalid Projects: Overstated	Causes of Invalid Projects: Unsupported	Causes of Partially Valid Projects: Overstated	Causes of Partially Valid Projects: Unsupported
Army					
Fort Devens (Reserves)	41792	X			
Fort Huachuca	38300		X		
Fort Jackson	38310		X		
Fort Meade	none				X
Sacramento Army Depot	45589**	X			
Navy					
Arnold AFB	P-159T			X	
	P-160T			X	
Carswell ARB	P-101T*				X
	P-104T*				X
	P-108T*				X
	P-110T*				X
	P-121T*				X
	P-140T*				X
FCTC, Dam Neck	P-995T*			X	
	P-996T			X	
Guam, Navy Public Works	P-248T	X			
MCAS Beaufort	P-396T	X			
MCAS Camp Pendleton	P-026T*		X		
	P-027T*		X		
	P-028T*		X		
	P-029T*		X		
	P-031T*		X		
	P-518S*		X		
MCAS Cherry Point	P-092T	X			
	P-506T	X			
NAB Coronado	P-221T			X	
NADEP North Island	P-720T			X	
NAS Lemoore	P-156T			X	
	P-157T			X	
	P-161T			X	
NAS Memphis	P-324T	X			
NAS Miramar	P-003T			X	
	P-006T			X	
NAS Oceana	P-186T*	X			
	P-187T*	X			
	P-188T*	X			
NAS Pensacola	P-672T			X	
NAS Whidbey Island	P-600T			X	
	P-615T			X	
NAWC Patuxent River	P-953T			X	
NCS Stockton	P-083T	X			
NH Lemoore	P-845T		X		
NH Portsmouth	P-502T*	X			
	P-503T*	X			
NAS North Island	P-389T		X		
NS Ingleside	P-054T			X	
NSWC Crane	P-283T			X	
NSWC Indian Head	P-146T	X			

See the footnotes at the end of the appendix. See Appendix H for list of acronyms.

Project Location	Project Number	Causes of Invalid Projects: Overstated	Causes of Invalid Projects: Unsupported	Causes of Partially Valid Projects: Overstated	Causes of Partially Valid Projects: Unsupported
NTC Great Lakes	P-515T	X			
	P-550T			X	
	P-557S			X	
	P-579T		X		
	P-582T			X	
	P-582T	X			
	P-583T		X		
	P-584T		X		
	P-585T	X			
	P-588T	X			
	P-596T			X	
	P-608T			X	
	P-671T	X			
	P-674T	X			
San Diego Area	P-175T				X
Air Force					
Barksdale AFB	AWUB962401		X		
Carswell ARB	DDFP939008	X			
Fairchild AFB	GJKZ940057				X
Goodfellow AFB	JCGU953002		X		
Griffiss AFB	JREZ940056	X			
	JREZ940055		X		
	JREZ949512**	X			
	JREZ959501			X	
Grissom AFB	CTGC939001*			X	
	CTGC939003*			X	
	CTGC939004*			X	
	CTGC939005*			X	
	CTGC939006*			X	
	CTGC959006*			X	
	CTGC959008*			X	
	CTGC959019*			X	
Lackland AFB	MPLS963240		X		
	MPLS963241		X		
	MPLS963244		X		
McGuire AFB	PTFL943128*				X
	PTFL943150*				X
	PTFL943168*		X		
	PTFL943174*				X
	PTFL943176R3*		X		
	PTFL943179*		X		
Randolph AFB	TYMX953003	X			
Rickenbacker ANGB	NLZG939686				X
	NLZG939687				X
	NLZG939690				X
	NLZG939700				X
	NLZG939729		X		
Sheppard AFB	VNVP953015		X		
Wright-Patterson AFB	ZHTV943204		X		
DLA					
Long Beach NSY	DCMD-W			X	
Total		24	25	32	16

*Discussed in this report.

**Projects with Non-BRAC requirements.

See Appendix H for list of acronyms.

Appendix H. Acronyms for Appendixes C, D, E, F, and G

AAUSN	Arlington Annex U.S. Navy
AFB	Air Force Base
AFRES	Air Force Reserves
AGE	Aircraft Ground Equipment
AME	Aviation Structural Mechanic, Safety Equipment
ANGB	Air National Guard Base
ARB	Air Reserve Base
AVSCOM	Aviation Systems Command
BUPERS	Bureau of Naval Personnel
CNR	Chief of Naval Reserve
CNTECHTRA	Chief of Naval Technical Training
DCMD-W	Defense Contract Management Districts-West
DOT	Department of Training
DPSC	Defense Personnel Support Center
ECM	Electronic Counter Measure
FCTC	Fleet Combat Training Center
FHO	Family Housing Office
FISC	Fleet Industrial Supply Center
HAVE NAP*	
HQ	Headquarters
IAAFA	Inter-American Air Forces Academy
JOBS	Jobs Orientation Basic Skills
MCAS	Marine Corps Air Station
NAB	Naval Amphibious Base
NADEP	Naval Aviation Depot
NAF	Naval Air Facility
NAS	Naval Air Station
NASO	Naval Aviation Supply Office
NATTC	Naval Air Technical Training Center
NAVAIR	Naval Air Systems Command
NAWC	Naval Air Warfare Center
NAWC AD	Naval Air Warfare Center Aircraft Division
NCBC	Naval Air Facility
NCCOSC	Naval Command Control and Ocean Surveillance Center
NCEL	Naval Civil Engineering Laboratory
NCR	National Capital Region
NCS	Naval Communication Station
NEACP	National Emergency Airborne Command Post
NEADS	Northeast Air Defense Sector
NETC	Naval Education and Training Center
NH	Naval Hospital
NISE	Naval In-Service East
NPWC	Naval Public Works Center
NRRC	Naval Reserve Readiness Center
NRTF	Naval Radio Transmission Facility
NS	Naval Station

NSB	Naval Submarine Base
NSG-NW	Naval Security Group-North West
NSWC	Naval Surface Warfare Center
NSY	Naval Shipyard
NTC	Naval Training Center
NUWC	Naval Undersea Warfare Center
NWS	Naval Weapons Station
PERA	Planning, Estimating, Repair and Alterations (Surface)
PR	Aircrew Survival
RDEC	Research Development and Engineering Center
RTC	Reserve Training Center
SEAADSA	Sea Automated Data Systems Activity
SUBMEPP	Submarine Maintenance Engineering, Planning, and Procurement
TROSCOM	Training Readiness and Operations Systems Command
WESTDIV NAVFAC	Western Division, Naval Facilities Engineering Command

*The missile name HAVE NAP was a Strategic Air Command code name when the missile was classified secret and under development. The name is still used and does not refer to any known words.

Appendix I. Summary of Potential Benefits Resulting From Audit

Recommendation Reference	Description of Benefit	Amount and Type of Benefit
Recommendations summarized in Finding A for 52 previously issued Inspector General, DoD reports.	Economy and Efficiency and Compliance with Laws and Regulations. Will result in the design and construction of approximately sized facilities. Also will ensure construction meets criteria for BRAC MILCON.	Approximately $423 million of Defense Base Closure Account funds put to better use. See Appendix F for details.*
B.	Management Controls. Will result in greater accuracy of Military Departments' BRAC MILCON budget estimates.	Undeterminable.

*Status of potential benefits claimed in the 52 previously issued Inspector General, DoD, Reports.

Appendix J. Organizations Visited or Contacted*

Office of the Secretary of Defense

Under Secretary of Defense for Acquisition and Technology, Washington, DC
  Assistant Secretary of Defense (Economic Security), Washington, DC
    Deputy Assistant Secretary of Defense (Installations), Washington, DC
      Base Closure and Transition Office, Arlington, VA
Under Secretary of Defense (Comptroller), Washington, DC
  Economic Analysis and Management Services, Falls Church, VA
Under Secretary of Defense for Personnel and Readiness, Washington, DC
  Assistant Secretary of Defense (Force Management Policy), Washington, DC
  Assistant Secretary of Defense (Health Affairs), Washington, DC
    Defense Medical Facilities Office, Arlington, VA
    Defense Medical Facilities Office, Falls Church, VA
    Health Services Analysis and Measurement Directorate, Falls Church, VA
Assistant to the Secretary of Defense (Public Affairs), Washington, DC
  American Forces Information Service, Alexandria, VA

Office of the Joint Staff

Deputy Director for National Military Command Systems (J-36), Washington, DC
National Airborne Operations Center Program Office, Offutt Air Force Base, NE

Department of the Army

Assistant Secretary of the Army (Financial Management and Comptroller), Washington, DC
Assistant Secretary of the Army (Installations, Logistics, and Environment), Washington, DC
Assistant Chief of Staff for Installation Management, Washington, DC
  Army Base Realignment and Closure Office, Washington, DC
U.S. Army Forces Command, Fort McPherson, GA
U.S. Army Material Command, Alexandria, VA
U.S. Army Training and Doctrine Command, Fort Monroe, VA
U.S. Army Corps of Engineers, Washington, DC
U.S. Army Medical Command, Fort Sam Houston, TX

*This appendix includes only the major activities visited. For a complete listing, see the individual audit reports that are listed in Appendix B.

Department of the Army (cont'd)

U.S. Army Military District of Washington, Fort McNair, Washington, DC
Office of the Chief, Army Reserve, Washington, DC
U.S. Army Intelligence and Security Command, Fort Belvoir, VA
Auditor General, Department of the Army, Washington, DC
Texas Army National Guard, Dallas, TX

Department of the Navy

Chief of Naval Operations, Washington, DC
- Office of the Chief of Naval Operations, Base Structure Analysis Team, Alexandria, VA
- Deputy Chief of Naval Operations (Installation and Logistics), Washington, DC
- Assistant Secretary of the Navy (Financial Management and Comptroller), Washington, DC
- Assistant Secretary of the Navy (Installation and Environment), Washington, DC
  - Deputy Assistant Secretary of the Navy (Installations and Facilities), Washington, DC
- Commander in Chief, U.S. Pacific Fleet, Pearl Harbor, HI
- Commander in Chief, U.S. Atlantic Fleet, Norfolk, VA
- Chief, Bureau of Medicine and Surgery, Washington, DC
- Chief of Naval Education and Training, Pensacola, FL
- Chief of Naval Personnel, Washington, DC
- Naval Air Systems Command, Washington, DC
- Naval Sea Systems, Washington, DC
- Naval Facilities Engineering Command, Washington, DC
- Naval Reserve Force, New Orleans, LA
- Naval Security Group Command, Washington, DC
- Naval Supply Systems Command, Washington, DC
- Space and Naval Warfare Systems Command, Washington, DC
- Naval Special Warfare Command, Coronado, CA
- Mine Warfare Command, Ingleside, TX
- Naval Computer and Telecommunications Command, Washington, DC

Commandant of the Marine Corps, Washington, DC
- Marine Corps Combat Development Command, Quantico, VA
- Marine Corps Air Bases Eastern Area, Cherry Point, NC
- Marine Corps Air Bases Western Area, El Toro, Santa Ana, CA
- 4th Marine Division, FMF, New Orleans, LA
- Naval Audit Service, Arlington, VA

Department of the Air Force

Secretary of the Air Force, Washington, DC
- Assistant Secretary of the Air Force (Manpower, Reserve Affairs, Installations, and Environment), Washington, DC
  - Deputy Assistant Secretary of the Air Force (Installations), Washington, DC
    - Base Transition Division, Washington, DC
- Assistant Secretary of the Air Force (Financial Management and Comptroller), Washington, DC
- Auditor General, Department of the Air Force, Washington, DC
- Office of the Deputy Chief of Air Staff (Plans and Operations), Washington, DC
- Office of the Civil Engineer, Air Staff, Washington, DC
- Air Combat Command, Langley Air Force Base, VA
- Air Education and Training Command, Randolph Air Force Base, TX
- Air Force Materiel Command, Wright-Patterson Air Force Base, OH
- Air Force Space Command, Peterson Air Force Base, CO
- Air Mobility Command, Scott Air Force Base, IL
- Pacific Air Forces, Hickam Air Force Base, HI
- Air Force Reserve, Robins Air Force Base, GA
- Air Force Special Operations Command, Hurlburt Field, FL
- Director, Air National Guard, Washington, DC
- Air Force Center for Environmental Excellence, Brooks Air Force Base, TX

Unified Commands

Commander In Chief, U.S. Pacific Command, Camp H.M. Smith, HI
Commander, U.S. Special Operations Command, MacDill Air Force Base, FL

Other Defense Organizations

Defense Logistics Agency, Alexandria, VA
- Defense Contract Management District-West, Defense Contract Management Command, El Segundo, CA
- Defense Personnel Support Center, Philadelphia, PA
- Defense Distribution Depot Susquehanna, New Cumberland, PA

Office of the Civilian Health and Medical Programs of the Uniformed Services, Aurora, CO

Other Government Organizations

Adjutant General of Texas, Austin, TX
Center for Naval Analyses, Alexandria, VA
General Accounting Office, Washington, DC
General Services Administration, Washington, DC

Non-Government Organizations

Booz-Allen & Hamilton, Incorporated, Arlington, VA
Department of City Planning, City of Portsmouth, VA
Hampton Roads Planning District Commission, Chesapeake, VA
LS3P Architects, Limited, Charleston, SC
Paul K. Kennedy Child Care Center, Veterans Affairs Medical Center, North Chicago, IL
C.H. Guernsey and Company, Oklahoma City, OK
S.L. Nusbaum Realty, Norfolk, VA
Village Manager, Glenview, IL
Whitman, Requardt and Associates, Baltimore, MD

Appendix K. Report Distribution

Office of the Secretary of Defense

Under Secretary of Defense for Acquisition and Technology
  Director, Defense Logistics Studies Information Exchange
Under Secretary of Defense (Comptroller)
  Deputy Chief Financial Officer
  Deputy Comptroller (Program/Budget)
Assistant Secretary of Defense (Economic Security)
  Deputy Assistant Secretary of Defense (Installations)
    Director, Base Closure and Community Reinvestment, Arlington, VA
      Base Closure and Transition Office
Assistant Secretary of Defense, (Health Affairs)
Assistant to the Secretary of Defense (Public Affairs)

Department of the Army

Assistant Secretary of the Army (Financial Management and Comptroller)
Assistant Chief of Staff for Installation Management, Army Base Realignment and Closure Office
Auditor General, Department of the Army

Department of the Navy

Assistant Secretary of the Navy (Financial Management and Comptroller)
Naval Facilities Engineering Command
Navy Base Closure Implementation Branch
Auditor General, Department of the Navy

Department of the Air Force

Assistant Secretary of the Air Force (Financial Management and Comptroller)
Deputy Assistant Secretary of the Air Force (Installations), Base Transition Division
U.S. Army Corps of Engineers
Auditor General, Department of the Air Force

Unified Commands

Commander In Chief, U.S. Pacific Command, Camp H.M. Smith, HI
Commander, U.S. Special Operations Command, MacDill Air Force Base, FL

Other Defense Organizations

Director, Joint Staff
Director, Defense Contract Audit Agency
Director, Defense Logistics Agency
Director, National Security Agency
Inspector General, National Security Agency

Non-Defense Federal Organizations and Individuals

Office of Management and Budget
Technical Information Center, National Security and International Affairs Division, General Accounting Office

Chairman and ranking minority member of each of the following congressional committees and subcommittees:

Senate Committee on Appropriations
Senate Subcommittee on Defense, Committee on Appropriations
Senate Committee on Armed Services
Senate Committee on Governmental Affairs
Senate Subcommittee on Military Construction, Committee on Appropriations
House Committee on Appropriations
House Subcommittee on Military Construction, Committee on Appropriations
House Subcommittee on National Security, Committee on Appropriations
House Committee on Government Reform and Oversight
House Subcommittee on National Security, International Affairs, and Criminal Justice, Committee on Government Reform and Oversight
House Committee on National Security

Part III - Management Comments

Under Secretary of Defense (Comptroller) Comments

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COMPTROLLER
(Program/Budget)

FEB 21 1996

MEMORANDUM FOR ASSISTANT INSPECTOR GENERAL FOR AUDITING, DOD IG

SUBJECT: Draft Summary Report on the Audit of Defense Base Realignment and Closure Budget Data or FYs 1995 and 1996 (Project No. 5CG-5017.38)

This responds to your memorandum of December 18, 1995, requesting our comments on the subject report. The findings, recommendation and our comments are as follows:

FINDING A: Support for Defense Base Realignment and Closure Military Construction Projects. The DoD IG reported that the Military Department submitted BRAC MilCon projects in their FYs 1995 and 1996 budget requests that contained overstated requirements and were not supported by complete facility specifications and costs. These overstatements occurred because major commands did not revise the scope of some BRAC MilCon projects to incorporate changes in workload or force structure and included non-BRAC requirements for some projects. Additionally, facility requirements were unsupported or incomplete because major commands did not use existing facility criteria and unit cost factors or failed to include required documentation. The IG also reported that of the 219 BRAC MilCon projects reviewed totaling $1.6 billion, 97 projects were overstated by a total of $423 million. Also, funding for 50 other BRAC MilCon projects, valued at $336 million had to be suspended until further documentation was obtained and submitted.

Comptroller Comments. Partially Concur. We generally agree that some projects may have been overstated due to a number of mitigating factors; however; the value and number of the projects allegedly overstated and the eventual amount of the savings have not been resolved. As a consequence, Comptroller has agreed to place funds for projects still in dispute on administrative withhold pending audit resolution. Further, any savings resulting from the audits will be reprogrammed to other BRAC requirements as appropriate.

FINDING B: Management Controls for Defense Base Realignment and Closure Military Construction Funding Request. The DoD IG reported that of 219 BRAC MilCon projects reviewed totaling $1.6 billion, 147 projects (67 percent) contained questionable costs totaling $726 million. This condition was caused by major commands not effectively implementing the management control procedures established for the BRAC MilCon planning, programming, and budgeting process. The IG admitted that a contributing factor in this occurrence was the short time frame imposed by the base closure process, which required activities to prepare BRAC MilCon projects without the initial design and supporting documentation. As a result, the IG concluded

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that management officials responsible for approving BRAC MilCon projects for programming and budget action do not have reasonable assurance that projects submitted are complete and accurate.

Comptroller Comments: Partially concur. OUSD(Comptroller) believes that the management control procedures and guidance issued to insure BRAC construction projects submitted in the budget represent valid requirements supported by adequate documentation are sufficient. However, we agree that the major commands, albeit in the past, have not effectively implemented the management controls established for BRAC construction projects due in part to the short time frame imposed by the base closure process to complete all closure actions within the six year implementation period. Additionally, much of the program breakage was due to revisions to previous BRAC recommendations by subsequent BRAC Commissions. Since all of the BRAC rounds mandated by Congress have taken place, the need to re-scope and redirect construction projects should be significantly reduced.

RECOMMENDATION B: The DoD IG draft report recommends that the Under Secretary of Defense (Comptroller), (1) require all initial budget submissions for BRAC MilCon projects to be based on an estimation process similar to the congressionally approved Air Force parametric estimation process and (2) withhold allocation of funds for BRAC MilCon projects until the projects are certified 100-percent design complete.

Recommendation B.2. deleted

Comptroller Comments: Partially concur. We agree the BRAC MilCon projects should follow the same submission requirements as regular military construction projects; however, we feel that as a minimum BRAC construction projects should be at least 35 percent design or based on the Congressional approved parametric estimation process before being submitted to Congress for approval. However, we do not agree that funds should be withheld for BRAC construction projects until the projects are certified 100 percent design complete. There are systems already established within the Department that do not allow contract awards prior to 100 percent design completion, unless the contract is a design build type award. Further, to hold funds until after 100 percent design completion would accelerate an already overloaded allocation approval system and would require a project-by-project fund release which would be prohibitive. We feel there is no value added from this additional step and it would only hinder efforts to close BRAC installations and achieve projected savings.

B. R. Paseur
Director for Construction

Audit Team Members

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