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Subject: Military Base Realignments and Closures: DOD Is Taking Steps to Mitigate Challenges but Is Not Fully Reporting Some Additional Costs

The 2005 Base Realignment and Closure (BRAC) round is the fifth such round undertaken by DOD since 1988 and is the biggest, most complex, and costliest BRAC round ever. With this BRAC round, the Department of Defense (DOD) plans to execute hundreds of BRAC actions affecting over 800 defense locations, relocate over 123,000 personnel, and spend over \$35 billion—an unprecedented amount, given that DOD has spent nearly \$26 billion¹ to implement the four previous BRAC rounds combined when all relevant BRAC actions have been completed. As with prior BRAC rounds, DOD is required to implement the BRAC Commission's 2005 recommendations within 6 years of their approval by the President and transmittal to Congress.² Unlike with prior BRAC rounds, DOD is implementing the BRAC 2005 round during a time of conflict and significant increases to the defense budget to support ongoing contingency operations. Compounding this challenge, DOD is also implementing other extensive worldwide transformation initiatives such as the permanent relocation of about 70,000 military personnel³ to the United States from overseas; transformation of the Army's force structure from an organization based on

¹ This dollar amount is based on DOD's fiscal year 2011 budget submission to Congress to pay for continuing implementation of recommendations from prior BRAC rounds (BRAC 1988, 1991, 1993, and 1995). This amount does not include other costs associated with BRAC such as costs to complete environmental cleanup at BRAC bases in future years and costs incurred by other DOD and federal agencies to provide assistance to communities and individuals affected by BRAC. DOD's budget submission is reported in current dollars (i.e., includes projected inflation).

² BRAC legislation (Pub. L. No. 101-510, Title XXIX (1990)), as amended by Pub. L. No. 107-107, Title XXX (2001) provided for an independent commission to review the Secretary of Defense's realignment and closure recommendations and the commission had the authority to change these recommendations if it determined that the Secretary deviated substantially from the legally mandated selection criteria. The Defense Base Closure and Realignment Commission (referred to in this report as the BRAC Commission) presented its list of final recommendations to the President, who approved them in their entirety. The President subsequently forwarded these BRAC recommendations to Congress, and they became effective on November 9, 2005.

³ The relocation of about 15,000 U.S. military personnel from various overseas locations back to the United States is included in the BRAC 2005 recommendations. DOD plans to relocate approximately 55,000 additional military personnel in realignment actions not directly related to BRAC.

divisions to more rapidly deployable, combat brigade-based units; an increase in the active-duty end strength of the Army and Marine Corps by 92,000 members;⁴ and the drawdown of combat forces from Iraq while simultaneously increasing the U.S. military presence in Afghanistan. All of these initiatives are exerting an unusually high demand on DOD's domestic facility infrastructure to accommodate new forces and existing forces being deployed or redeployed.

The Office of the Secretary of Defense (OSD) at the outset of BRAC 2005 indicated its intent to reshape DOD's installations and realign DOD forces to meet defense needs for the next 20 years. Moreover, both DOD and the BRAC Commission reported that their primary consideration in making recommendations for the BRAC 2005 round was military value.⁵ As such, as opposed to simply closing bases, many of the BRAC 2005 recommendations involve complex realignments, such as designating where military forces returning to the United States from overseas bases would be located; establishing joint military medical centers; creating joint bases; and reconfiguring the defense supply, storage, and distribution network.

The BRAC statute requires DOD to complete all BRAC 2005 closures and realignments by September 15, 2011. ⁶ As we reported in January 2009,⁷ DOD expects almost half of the 800 defense locations implementing BRAC recommendations to complete their actions in 2011, with 230 of these 400 locations anticipating completion within the last 2 weeks before the statutory deadline. At the time of this report, DOD had only 14 months remaining until the deadline. Under the BRAC statute, a BRAC 2005 account is established for DOD to use in funding the implementation of BRAC 2005 recommendations. DOD's most recent budget request, the final request to fund the 2005 BRAC account before the statutory deadline for completion of closures and realignments, was for fiscal year 2011, and was submitted to Congress as part of the President's budget in February 2010.⁸ DOD may also fund

⁵ Military value refers to one of the BRAC selection criteria, which also include such considerations as an installation's current and future mission capabilities, condition, ability to accommodate future needs, and cost of operations. Military value was a priority consideration in prior BRAC rounds, along with costs and savings, economic impact on communities, and other concerns. DOD adopted similar criteria, establishing military value as a priority consideration for the 2005 BRAC round and cost and savings as a secondary consideration, which Congress subsequently enacted into law in the Ronald Reagan National Defense Authorization Act for Fiscal Year 2005, Pub. L. No. 108-375, § 2832 (2004) (amending Pub. L. No. 101-510, § 2913 (1990)).

⁶ National Defense Authorization Act for Fiscal Year 2001, Pub. L. No. 101-510, Title XXIX (1990), as amended by the National Defense Authorization Act for Fiscal Year 2002, Pub. L. No. 107-107, Title XXX (2001).

⁷ GAO, Military Base Realignments and Closures: DOD Faces Challenges in Implementing Recommendations on Time and Is Not Consistently Updating Savings Estimates, GAO-09-217 (Washington, D.C.: Jan. 30, 2009).

⁸ According to DOD officials, funds in the 2005 BRAC account will remain available after September 15, 2011, for environmental restoration, property management and disposal, and other caretaker costs at closed or realigned installations.

⁴ The Army is increasing its active-duty end strength by 65,000, and the Marine Corps is increasing its active-duty end strength by 27,000.

certain 2005 BRAC-related costs to complete actions needed to implement the recommendations from outside the BRAC account and has established procedures and a format for reporting these costs in its annual BRAC budget justification materials to Congress.

The House Armed Services Committee report accompanying the National Defense Authorization Act for Fiscal Year 2008⁹ directed the Comptroller General to monitor the implementation of recommendations for the 2005 round of closures and realignments of military installations made pursuant to section 2914 of the Defense Base Closure and Realignment Act of 1990.¹⁰ We prepared this report, our fourth, in response to the mandate, to assess (1) the challenges, if any, DOD faces in implementing BRAC recommendations and (2) DOD's efforts to mitigate any challenges and the extent to which any costs related to those mitigation efforts are being reported as BRAC implementation costs.

To address these objectives, we assessed relevant documentation including DOD business plans, briefings on BRAC implementation status, and budget justification materials submitted to Congress. We focused most of our work on recommendations that have significant actions such as major construction projects and movements of personnel scheduled to occur within 3 months of the statutory deadline, or are incurring additional costs because of various mitigation measures to facilitate completion of the recommendation by the statutory deadline. We also interviewed officials in the Basing Directorate within the Office of the Deputy Under Secretary of Defense (Installations and Environment) responsible for overseeing BRAC implementation, as well as associated BRAC implementation offices in the Army, Navy, and Air Force and various defense agencies. More information on our scope and methodology can be found in enclosure I.

We conducted this performance audit from November 2009 to July 2010 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Summary

DOD is implementing 182 BRAC recommendations for this BRAC round, but several logistical, human capital, and other implementation challenges remain. First, many locations are scheduled to complete the construction, relocation, personnel, and other actions needed to implement the recommendations within months of—and, in some cases, on—the deadline leaving little or no margin for slippage to finish constructing buildings and to move or hire the needed personnel. As of March 2010, DOD had 57 construction projects scheduled to be completed within 3 months of the

⁹ Pub. L. No. 110-181 (2008).

¹⁰ H.R. Rep. No. 110-146 at 514 (May 11, 2007).

statutory deadline, representing about 30 recommendations. Second, some DOD locations that involve the most costly and complex recommendations have encountered delays in awarding some construction contracts as well as experienced additional delays in the expected completion of construction. Third, DOD must synchronize the relocation of approximately 123,000 personnel with the availability of about \$25 billion in new construction or renovation of facilities. Fourth, delays in interdependent recommendations are likely to have a cascading effect on the timely completion of related recommendations. These challenges have continued since our last report on BRAC implementation challenges,¹¹ especially contracting and construction delays, which have further squeezed an already tight time line. Furthermore, some DOD organizations that are realigning their missions to other installations face human capital challenges, such as the potential loss of intellectual capital if civilian personnel with unique skills or abilities choose not to relocate and DOD is unable to replace enough of their critical skills to avoid an adverse impact on mission performance or capabilities. This challenge is further complicated by various community effects of BRAC implementation growth, such as transportation, housing, schooling, and availability of medical care.

DOD is mitigating some BRAC implementation challenges, which is adding to implementation costs: however, DOD is not reporting all of these additional costs. To enhance its role in managing logistical challenges that could affect DOD's ability to achieve BRAC implementation by the statutory deadline, the military services are working with their leadership to develop solutions. For example, the Army has briefed its Vice Chief of Staff at least four times since 2008 on BRAC implementation challenges. Further, the military services and defense agencies are providing periodic briefings for BRAC recommendations exceeding \$100 million in implementation costs, or that have significant concerns such as cost overruns or construction delays to the OSD Basing Directorate. For other BRAC recommendations, DOD is still weighing options, such as moving temporarily into different buildings while construction and renovations are completed, referred to as swing space, or accelerating the pace of construction to complete permanent facilities by the deadline, potentially incurring additional expenses. In addition, Army officials are mitigating some human-capital-related challenges by recruiting new personnel and offering financial incentives to civilian employees to relocate, again potentially incurring additional expenses. Swing space facilities, hiring or relocation financial incentives, and other mitigation actions may lead to additional costs, although some of these costs are not being reported in the services' BRAC budget materials provided to Congress. The DOD Financial Management Regulation requires the services and defense agencies to accurately capture BRAC-related costs in the annual BRAC budget justification materials submitted to Congress.¹² Since DOD's recent fiscal year 2011 BRAC budget request—which was the final annual request for funds for the BRAC account before the statutory deadline for completion of closures and realignments—has already been submitted to Congress, such additional costs in our

¹¹ GAO-09-217.

¹² DOD Financial Management Regulation, 7000.14R, vol.2B, ch. 7, *Base Realignment and Closure Appropriations* (September 2008).

view may have to be funded from outside the BRAC account. However, we found that DOD's reported costs funded outside the BRAC account are not complete because the Army has not reported to Congress some of these costs as BRAC costs. Thus, OSD officials do not have full visibility over the extent of these costs funded from outside the BRAC account, given that the services prepare their own BRAC budget justification material. Until the Secretary of Defense ensures that all BRAC-related costs are captured and reported to Congress, neither congressional decision makers nor those within OSD who are charged with overseeing BRAC implementation will have a complete picture of the cost of implementing the 2005 BRAC round.

This report contains a recommendation to enhance OSD's reporting of BRAC implementation costs and increase visibility of added costs incurred because of recent efforts to address various implementation challenges. In providing written comments on a draft of this report, the department concurred with the findings of our report and noted that it was in the process of drafting new guidance that would direct the services and defense agencies to provide a full accounting of BRAC costs inside and outside of the BRAC account. DOD's written comments are reprinted in enclosure II. DOD also provided technical comments, which we have incorporated into this report as appropriate.

Background

DOD has undergone four BRAC rounds since 1988 and is currently implementing its fifth round.¹³ In May 2005, the Secretary of Defense made public more than 200 recommendations for consideration by the BRAC Commission. Ultimately, the Commission forwarded 182 recommendations to the President for approval. After the BRAC Commission's submission, the President was required to review and prepare a report approving or disapproving the Commission's recommendations by September 23, 2005. On September 15, 2005, the President approved and forwarded the recommendations to Congress, which had 45 legislative days or until the adjournment of Congress, whichever came first, to enact a joint resolution disapproving of the recommendations on an all-or-none basis; otherwise, the recommendations became binding. The recommendations became binding because Congress had not disapproved them by November 9, 2005. The BRAC statute requires DOD to complete recommendations for closing or realigning bases made in the BRAC 2005 round within a 6-year time frame ending September 15, 2011, 6 years from the date the President submitted to Congress his approval of the recommendations.

In making its 2005 realignment and closure proposals, DOD applied legally mandated selection criteria that included military value as the primary consideration, as well as expected costs and savings, economic impact to local communities, community

¹³ The first round in 1988 was authorized by the Defense Authorization Amendments and Base Closure and Realignment Act, Pub. L. No. 100-526, Title II (1988) (as amended). Subsequently, additional BRAC rounds were completed in 1991, 1993, and 1995 as authorized by the Defense Base Closure and Realignment Act of 1990, Pub. L. No. 101-510, Title XXIX (1990) (as amended). The latest round—BRAC 2005—was authorized by the National Defense Authorization Act for Fiscal Year 2002, Pub. L. No. 107-107, Title XXX (2001).

support infrastructure, and environmental impact. Military value—which includes such considerations as an installation's current and future mission capabilities, condition, ability to accommodate future needs, and cost of operations—was the primary criteria for making recommendations as mandated by BRAC law and as reported by both DOD and the Commission. Additionally, in establishing goals for the 2005 BRAC round, the Secretary of Defense, in a November 15, 2002, memorandum initiating the round, expressed his interest in (1) reducing excess infrastructure, which diverts scarce resources from overall defense capability, and producing savings; (2) transforming DOD by aligning the infrastructure with the defense strategy; and (3) fostering jointness by examining and implementing opportunities for greater jointness across DOD.

The 2005 round is unlike previous BRAC rounds because of OSD's emphasis on transformation and jointness, rather than just reducing excess infrastructure. For example, as part of the Army's efforts to transform its forces, it included actions to relocate forces overseas to domestic installations, which were part of its larger review of bases worldwide. The 2005 round also differs from previous BRAC rounds in terms of the number of closure and realignment actions. While the number of major closures and realignments is a little greater than in individual previous rounds, the number of minor closures and realignments is significantly greater than those in all previous rounds combined.¹⁴ DOD plans to execute over 800 closure and realignment actions as part of the 2005 BRAC round, which is more than double the number of actions completed in the prior four rounds combined. The large increase in the number of minor closures and realignments is primarily attributable to the more than 500 actions involving the Army National Guard and Army Reserve, representing over 60 percent of the BRAC actions.

For the BRAC 2005 round, the OSD Basing Directorate—under the oversight of the Deputy Under Secretary of Defense (Installations and Environment) and the Under Secretary of Defense (Acquisition, Technology and Logistics)—has monitored the services' and defense agencies' implementation progress and facilitated the resolution of any challenges that may impair the successful implementation of the recommendations within the 6-year completion period. To facilitate its oversight role, OSD required the military departments and certain defense agencies to submit a detailed business plan for each of their recommendations. These business plans, which are to be updated every 6 months, include information such as a list of all actions needed to implement each recommendation, schedules for personnel movements between installations, updated cost and savings estimates based on updated information, and implementation completion time frames.

DOD may fund certain 2005 BRAC-related costs to complete actions needed to implement the recommendations from outside the BRAC account and has established procedures and a format for reporting these costs in its annual BRAC budget

¹⁴ DOD defines major closures as installations recommended for closure with plant replacement value exceeding \$100 million and major realignments as installations losing more than 400 military and civilian personnel. Minor closures and realignments are those closures and realignments that do not meet the definitions above.

justification materials to Congress. The military services and defense agencies develop requirements for executing their BRAC 2005 actions. These requirements form the basis for each organization's budget request. The requirements and supporting documentation are provided to each service's or agency's BRAC Program Management Office, which verifies the requirements. As part of obtaining funding to implement the requirements, the services prepare their own BRAC budget justification materials. As part of DOD's annual budget request, the department submits to Congress an estimate of the total expenditures expected by each base closure and realignment recommendation. Also in these cost estimates is a reporting section, known as funded outside the account, for the services and defense agencies to include BRAC-related costs that they fund from other accounts in their respective budgets such as from the Operation and Maintenance or Military Personnel accounts.

Although DOD Plans to Meet the BRAC Statutory Completion Deadline, Challenges Remain

DOD has made progress but it continues to face various logistical, human capital, and other implementation challenges. Many DOD locations are scheduled to complete actions to implement the recommendations within months of the deadline, leaving little or no margin for slippage to finish constructing buildings and to move or hire the needed personnel. Moreover, some DOD organizations that are realigning their missions to other installations face human capital challenges, such as the potential loss of intellectual capital if civilian personnel with unique skills or abilities choose not to relocate and DOD is unable to replace enough of their critical skills in a timely manner to avoid an adverse impact on mission performance or capabilities.

DOD Has Made Progress, but Challenges Remain

In March 2010, the Deputy Under Secretary of Defense (Installations and Environment) testified¹⁵ before Congress that DOD had completed 28 of the 182 recommendations in this BRAC round and expects to complete the remaining 154 on time. However, the Deputy Under Secretary also testified that DOD is closely monitoring 6 BRAC recommendations that it deems as being of particular concern. Although not stated in the testimony, these 6 recommendations follow.

- Close Fort McPherson, Georgia, to relocate U.S. Army Forces Command and U.S. Army Reserve Command Headquarters mission from Fort McPherson to Fort Bragg, North Carolina, and other realignments.
- Realign San Antonio Regional Medical Center, Texas, to relocate the inpatient medical function from Lackland Air Force Base to Brooke Army Medical Center; and consolidate enlisted medical training from other U.S. locations to Fort Sam Houston, Texas.

¹⁵ Statement of the Deputy Under Secretary of Defense (Installations and Environment) before the House Appropriations Committee, Subcommittee on Military Construction, Veterans Affairs, and Related Agencies (Mar. 17, 2010).

- Realign Walter Reed Army Medical Center, Washington, D.C., to relocate various medical services and functions to Bethesda, Maryland and Fort Belvoir, Virginia.
- Collocate miscellaneous defense agencies and various OSD offices from various leased locations to a new subinstallation of Fort Belvoir, Virginia.
- Collocate miscellaneous Army leased sites in the National Capital Region to Fort Belvoir, Virginia.
- Relocate medical command headquarters to collocate these commands to a single contiguous site in the National Capital Region.

Three of the 6 BRAC recommendations that DOD identified as of particular concern involve Fort Belvoir, Virginia, which is affected by 14 separate BRAC recommendations. DOD plans to realign approximately 19,300 military and civilian personnel to Fort Belvoir by the statutory deadline. Specifically, the implementation of those 14 recommendations includes 20 separate construction projects at an estimated construction cost of \$4 billion to build nearly 6.2 million square feet of building space and 7 million square feet of parking space. Many of the implementation challenges we discuss in this report are occurring at Fort Belvoir.

Compressed Schedule Leaves Little Margin for Delays

Our work continues to show that many DOD locations were scheduled to complete actions to implement their recommendations close to-and, in some cases, on-the deadline. In March 2010, DOD identified 30 BRAC recommendations that had 57 construction projects scheduled for completion within 3 months of the September 15, 2011, deadline. To establish the San Antonio Regional Medical Center and realign enlisted medical training to Fort Sam Houston, Texas, for example, there remains little time in the schedule for delays without jeopardizing the likelihood of meeting the deadline. As part of this recommendation, DOD is realigning the inpatient medical function from Lackland Air Force Base, Texas, to Brooke Army Medical Center at Fort Sam Houston. However, an official in charge of the San Antonio Joint Program Office, which was established to help implement the BRAC decisions affecting San Antonio, told us in February 2010 that delays due to a bid protest on a project before construction began and the discovery of unexploded ordnance and fossils during construction have delayed the project by 6 months, leaving little extra time in the implementation schedule to meet the statutory deadline. Another recommendation with very compressed schedules is the closure of various leased locations in the National Capital Region for the National Geospatial Intelligence Agency and realigning the workload to Fort Belvoir, Virginia. A DOD official told us in June 2010 that there continues to be a minimal margin for any delays in the construction schedule for the agency's new \$1.5 billion building and that any disruptions could adversely affect the complex construction schedule needed to move about 8,500 personnel into the new building by the statutory deadline.

Delays in Both Awarding Contracts and Construction Have Affected Implementation Schedules

Some DOD locations have already encountered delays in their implementation schedules due largely to delays in awarding some construction and renovation contracts as well as delays in construction of these projects, many of which involve the most costly and complex BRAC recommendations. For example, DOD delayed and modified the implementation of the BRAC recommendation to relocate miscellaneous defense agencies and OSD agencies to Fort Belvoir, Virginia, after the National Defense Authorization Act for Fiscal Year 2008 directed DOD to expand its consideration of other possible sites.¹⁶ Consequently, Fort Belvoir did not annex the Mark Center, in Alexandria, Virginia, until 2008, a delay of over a year from the original completion schedule. Defense officials responsible for implementing this recommendation told us that although the delay might result in DOD taking possession of the building complex on the last day of the statutory implementation period, as of May 2010, it was examining options such as working with the building contractor to allow some of the expected 6,400 employees to move into the building earlier when work space becomes available, since it is unlikely all employees can move into the building by the statutory deadline.

Fort Benning, Georgia, has also experienced delays in awarding contracts related to the recommendation to establish the Maneuver Center of Excellence.¹⁷ According to Army briefing documents on the status of BRAC implementation, ensuring that establishing the Maneuver Center will not harm the habitat of the red-cockaded woodpecker, an endangered species resident at Fort Benning, has resulted in delays on two projects to comply with environmental regulations. Status reports for these two projects stated that the Army had to redesign both, which caused the award for one to slip by about 6 months and the expected completion of the construction on the second project to slip by about 16 months. In addition, other delays in awarding contracts at Fort Benning have resulted in 40 percent of the students from the Armor School (2,787 training slots) delaying their moves from Fort Knox, Kentucky, to Fort Benning until the last half of fiscal year 2011. According to Army Training and Doctrine Command officials, there is no time left in the schedule for further delays and any other delays could cause the Army to develop work-arounds to continue maneuver training while construction is completed.

The BRAC recommendation to collocate the military services' medical command headquarters has also experienced contracting delays. In March 2008, the Under Secretary of Defense (Acquisition, Technology and Logistics) assigned responsibility for this recommendation to TRICARE Management Activity. At the same time, the

¹⁶ National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110-181, § 2708 (2008).

¹⁷ BRAC 2005 recommended the creation of Army training centers of excellence, requiring consolidation of some training staff and facilities. One such planned center of excellence—the Army Maneuver Center at Fort Benning, Georgia—is to be created through the consolidation of the Armor School and Center (currently located at Fort Knox, Kentucky) with the Infantry School and Center at Fort Benning. This consolidation is expected to lead to personnel movements from Fort Knox to Fort Benning.

Under Secretary directed that the activity pursue an option to lease workspace. According to DOD officials, however, such a lease would require congressional preapproval and an OSD Basing Directorate official told us that as of June 2010 this approval was moving though Congress.

Further, the implementation of a number of recommendations has been affected by construction delays. For example, at Fort Jackson, South Carolina, the Army is in the process of implementing a recommendation to establish a Single Drill Sergeant School. The Army awarded the contract for the school building in March 2008, but renovations had not yet begun as of April 2010, because of concerns about moisture in the walls of the building. An April 2010 U.S. Army Corps of Engineers report noted that the contract was behind schedule and that the delays are now due to major water infiltration. An Army Installation Command official told us the drill school was being housed in swing space until the permanent building is available. Also, the recommendation to close Fort Monmouth, New Jersey, which includes relocating the U.S. Military Academy Preparatory School to West Point, New York, home to the U.S. Military Academy, has experienced delays. Currently, the Army expects to finish building its new facilities in the summer of 2012, nearly a year after the end of the statutory implementation period. The construction completion date for some facilities has slipped due to problems with site selection, plan approval, and environmental and contracting procedures. The Army intends to have the U.S. Military Academy Preparatory School share academic and sports facilities of the U.S. Military Academy until permanent Preparatory School facilities are completed.

Installations Face Challenges Synchronizing Personnel Movements with Construction Schedules

DOD must synchronize the relocation of approximately 123,000 personnel with the availability of about \$25 billion in new construction or renovation of facilities. Also, other DOD initiatives outside BRAC will complicate the synchronizing of schedules for the movement of personnel and equipment associated with BRAC. Specifically, the Army and Marine Corps have been increasing the size of their active-duty force by about 92,000. In addition, the repositioning of forces stationed in Europe and the Army's ongoing reorganization to become a more modular, brigade-based force have caused other movements and relocations that have to be integrated with the BRAC implementation schedules. The military is also drawing down the level of troops in Iraq and returning some of these forces to U.S. installations.¹⁸ The actions required to simultaneously implement these initiatives with BRAC further complicate the integration of moving schedules for personnel and equipment and raise the level of risk for further schedule disruptions.

¹⁸ See GAO, *Defense Infrastructure: Army Needs to Improve Its Facility Planning Systems to Better Support Installations Experiencing Significant Growth*, GAO-10-602 (Washington, D.C.: June 24, 2010) for more information on Army facility requirements to support these initiatives.

Delays in Interdependent Recommendations Could Have a Cascading Effect on DOD's Ability to Complete BRAC by the Deadline

Some BRAC locations are unable to begin renovation of buildings slated to house realigning organizations until current tenants of these buildings vacate, a situation that has delayed the beginning of construction or renovation of needed buildings. Thus, any delays in interdependent recommendations could have a cascading effect on the timely completion of related recommendations. For example, Aberdeen Proving Ground, Maryland, as we have previously reported,¹⁹ is part of the BRAC recommendation to close Fort Monmouth, New Jersey, by relocating personnel from the Army's Communications-Electronics Life Cycle Management Command to Aberdeen. Army officials originally planned to renovate an existing facility at Aberdeen to house some of the employees relocating from Fort Monmouth. The existing facility was occupied by a training activity that is scheduled to relocate to Fort Lee, Virginia, through another BRAC action. However, delays in completing new facilities at Fort Lee delayed the relocation of the training activity, which in turn delayed the renovation of the Aberdeen facilities. As a result, to ensure that the employees from Fort Monmouth can relocate on time, the Army is building a new facility at Aberdeen at an additional cost of \$17 million. Also, at Fort Belvoir, Virginia, tenants departing Fort Belvoir as part of a different BRAC recommendation are experiencing construction delays at their new location, Redstone Arsenal, Alabama, thus delaying final moves. As a result, the renovation of the space expected to be vacated at Fort Belvoir has been delayed, consequently holding up the ability of the new occupants to move in. Officials stated that the Army was deciding on whether to use swing space facilities at Redstone to house the incoming Fort Belvoir tenants, which may increase costs.

Human Capital Challenges Could Affect Some Mission Capabilities

Another concern that some relocating organizations are facing is the potential loss of a skilled workforce if civilian personnel with unique skills or abilities choose not to relocate, especially those requiring extensive education, training, and experience. Some BRAC officials we spoke with suggested that when a function transfers to a nearby location, the number of employees that remain in their jobs is high, while relocations to more distant or isolated locations result in the need to hire more new employees to replace those who do not relocate. Officials from the military services told us that a number of critical positions may be vacant at the end of the implementation period if DOD is unable to adequately replace staff that choose not to move to the new location. For example, officials responsible for implementing several Army recommendations have expressed the loss of intellectual capital as one of their most important issues in status briefings to the Vice Chief of Staff of the Army. In an April 2010 briefing, Army officials cited five Army commands relocating their headquarters as of concern—Army Materiel Command, U.S. Army Forces Command, Training and Doctrine Command, U.S. Army Reserve Command, and the First Army. These officials also said that a risk exists of an adverse impact on

¹⁹ GAO, Military Base Realignments and Closures: Army Is Developing Plans to Transfer Functions from Fort Monmouth, New Jersey, to Aberdeen Proving Ground, Maryland, but Challenges Remain, GAO-08-1010R (Washington, D.C.: Aug. 13, 2008).

mission performance or capabilities and that vacancies in critical, high-skill positions have the potential to degrade the level of support these commands can provide to ongoing military operations as well as the regular functions performed by these commands.

Similarly, we have previously reported on the challenges DOD will encounter in reconstituting the highly technical workforce relocating from Fort Monmouth to Aberdeen Proving Ground.²⁰ Other BRAC 2005 recommendations contain similar challenges. For example, Navy officials told us that very few employees have committed to moving to Naval Air Weapons Station China Lake, California, and the Navy has over 1,000 positions to fill to reconstitute the necessary workforce at the new location. In addition, the relative isolation and distance from urban centers may make it more difficult for the Navy to persuade current employees to relocate and could also make hiring more difficult. In San Antonio, the ability of DOD to attract medical personnel to staff the larger renovated hospital on Fort Sam Houston, Texas, is a continuing concern to DOD managers. The specialized nature of the jobs to be filled and the slowness of the DOD Civilian Personnel System to hire have caused concern and uncertainty, according to an official with the San Antonio Joint Program Office.

Another challenge to successful BRAC implementation, which could exacerbate the human capital challenges, is the impact of BRAC recommendations on the communities adjacent to affected installations, especially those that are expecting large growth in personnel numbers. We have previously reported that communities surrounding DOD installations experiencing substantial growth had identified the need for roads, additional school capacity, and affordable housing as their primary challenges.²¹ Based on our most recent analysis of 22 communities that DOD's Office of Economic Adjustment has identified as being substantially and seriously affected by DOD-related growth.²² we found that overall, those communities identified transportation, education, and health services as their top growth-management issues. For example, the communities surrounding Fort Belvoir, Virginia, believe that transportation systems require significant improvements to support BRAC actions, and many of the needed transportation projects currently lack state funding. In addition, Fairfax County, Virginia, public school officials believe they lack adequate elementary school capacity to support the expected personnel increases at Fort Belvoir. Housing demands and air quality issues due to additional traffic congestion were also cited as community challenges by Fairfax County officials. Another example is Montgomery County, Maryland, home of the BRAC-created Walter Reed National Military Medical Center. County officials expect significant impacts on the

²⁰ GAO-08-1010R.

²¹ GAO, *Defense Infrastructure: High-Level Leadership Needed to Help Communities Address Challenges Caused by DOD-Related Growth*, GAO-08-665 (Washington, D.C.: June 17, 2008).

²² The 22 growth communities provided feedback to the Office of Economic Adjustment during a Defense Community Conference in November 2009. The community information does not necessarily represent information from, or the views of, the Office of Economic Adjustment and DOD.

county's transportation infrastructure due to the increases in personnel and visitors to the expanded medical facilities.

DOD Is Addressing Some Implementation Challenges; However, These Actions May Increase Costs

The military services are addressing various logistical challenges that could affect DOD's ability to complete actions to implement their recommendations by the statutory deadline. In addition, DOD is planning on various mitigating actions to be able to provide for buildings and move or hire the needed personnel by the deadline. These plans, such as providing swing space facilities to move temporarily into different buildings while construction and renovations are being completed, and hiring or relocation financial incentives, and other mitigation actions may lead to additional costs. However, the Army is not reporting some of these mitigation costs that it is funding outside the BRAC account in its BRAC budget materials provided to Congress, thus hindering OSD's full visibility over these implementation costs.

DOD Is Taking Steps to Address Logistical Challenges to Implement BRAC by the Deadline

To ensure that senior leadership is apprised of significant issues affecting the implementation of BRAC recommendations by September 15, 2011, OSD is requiring the military services and defense agencies to provide it periodic implementation status briefings for recommendations exceeding \$100 million in implementation costs. Officials may also discuss recommendations that have significant concerns such as cost overruns or schedule delays. In addition, the military services brief their senior leadership regularly to ensure that significant implementation issues requiring management attention are identified early, according to military service officials. The Army has held four BRAC-specific briefings for the Army Vice Chief of Staff since 2008 to ensure that Army leadership is aware of implementation issues that require senior management attention. The briefings to OSD and the services' leadership also provide information on mitigation strategies that are being developed to address implementation challenges.

<u>The Army Is Planning to Use Swing Space Facilities to Mitigate Some Construction</u> <u>Delays</u>

The Army has recognized that permanent buildings will not be ready at some locations by the statutory deadline for some BRAC recommendations. As a result, some Army installations are planning to rely on swing space facilities to move relocating organizations temporarily into different buildings while construction and renovations are completed because permanent facilities may not be ready by the deadline, or because some parts of an organization are moving in phases to maintain the continuity of operations during the relocation, and thus moving earlier than expected. At the same time, relying on swing space facilities is adding to BRAC implementation costs at some installations such as at Fort Bragg, North Carolina. Other installations that might use swing space facilities include Fort Belvoir, Virginia; Fort Knox, Kentucky; Redstone Arsenal, Alabama; and the U.S. Military Academy, New York.

To relocate personnel associated with two BRAC recommendations—realigning Army leased office space, and as part of Fort Monmouth's closing and relocating some employees to Fort Belvoir—OSD and the Army are both reexamining the cost feasibility of building permanent facilities on an accelerated schedule, versus the cost of acquiring swing space to have facilities available by the statutory September 2011 deadline. At the time of our review, it was still unclear whether the Army would be able to construct permanent buildings at Fort Belvoir by the deadline. In April 2010, DOD decided to build permanent facilities at Fort Belvoir at a projected cost of \$122 million. According to a data sheet the services use to state project requirements and justifications in support of funding requests for military construction dated April 22, 2010, this construction project will provide about 185,770 square feet of general and secure administrative space, a parking garage, and surface parking for three Army organizations relocating to Fort Belvoir from leased facilities in the National Capital Region. The data sheet shows that the contract award date is scheduled for September 2010, with completion of construction slated for June 2011. However, until the contract is actually awarded, the construction schedule will remain tentative. As of July 2010, the project was still in the final design stage, and the Army was developing the request for proposals. The current schedule indicates that the Army will have to complete construction, outfit the facility, and move the three organizations into the new facilities within a 12-month period. With such a compressed schedule, any disruptions or delays could still require the Army to consider the use of swing space at Fort Belvoir to meet the implementation deadline. Two examples of other installations that are using or planning to use swing space facilities to house relocating employees follow.

- Fort Bragg, North Carolina—Close Fort McPherson, Georgia. As part of this • recommendation, Headquarters U.S. Army Forces Command and Headquarters U.S. Army Reserve Command are relocating to Fort Bragg, North Carolina. According to Forces Command officials, the two commands will begin relocating their employees in a series of six phased moves in an effort to maintain continuity of operations during the relocation. However, the permanent building will not be ready until June 2011, while the first three phases of relocating employees are scheduled to begin arriving before then, in March 2011. These employees will be temporarily housed in renovated buildings, such as an old elementary school on base, and newly constructed warehouses, at an estimated additional cost of about \$35 million. The Army plans to relocate the last three phases of employee moves to Fort Bragg directly into the permanent headquarters building. Army officials also noted that the renovated facilities would provide a long-term benefit for the installation as they will be used for other purposes after the BRAC 2005 moves are completed.
- U.S. Military Academy, New York—Close Fort Monmouth, New Jersey. The U.S. Military Academy Preparatory School is being relocated to the U.S. Military Academy at West Point, New York as one of the actions under this recommendation. However, the Army's current plan for implementing this relocation provides one barracks, the dining facility, and one athletic field by

June 2011, which would allow the Preparatory School to move to the Academy. According to an Army briefing on implementation status, the single barracks, athletic field, and dining facility meet the BRAC requirement, as the mission will have been relocated, although the other construction projects to house the Preparatory School will not be completed until summer 2012, nearly a year after the end of the statutory implementation period. The Army intends to have the U.S. Military Academy Preparatory School share the academic and sports facilities of the U.S. Military Academy until some portions of the Preparatory School are completed in January 2012, with the remaining portions scheduled to be completed by the summer of 2012.

<u>Organizations Are Making Efforts to Mitigate Potential Loss of Human Capital and</u> <u>Retain Mission Capability</u>

Several of the organizations concerned about the loss of their skilled workforce and the consequent impact on mission performance are mitigating these challenges, which is adding to BRAC implementation costs. For example, officials at the Army's Forces Command told us that they are concerned about the possible loss of skilled personnel and the consequent potential effects on continuity of operations during the relocation from Fort McPherson, Georgia, to Fort Bragg, North Carolina. Thus, the Command is guaranteeing a home sale if relocating employees are unable to sell their home, and offering a 25 percent relocation bonus to civilian employees. The Command has also approved house hunting trips to the Fort Bragg area for up to 10 days, and employees will be given 5 duty days to move.

The Navy is conducting similar efforts to recruit the skilled workforce needed for the implementation of the BRAC recommendation to create a Naval Integration Weapons and Armaments Research, Development, and Acquisition, Test and Evaluation Center at Naval Air Weapons Station China Lake, California. According to Navy officials, the Navy is using several approaches to filling vacancies at China Lake including hiring bonuses, referral bonuses for employees who recommend successful applicants, increasing the Navy's presence at job fairs, advertising on billboards, and targeting areas of the country with concentrations of corporate layoffs.

Army Has Not Reported Some BRAC Costs to Congress

Acquiring swing space facilities and providing hiring or relocation incentives to attract personnel and other mitigation actions may lead to additional costs although some of these costs are not being reported in the services' BRAC budget materials provided to Congress. Since the fiscal year 2011 BRAC budget, which is the final annual budget request to fund BRAC 2005 implementation costs through the statutory completion date, has already been submitted to Congress, any additional costs in our view may have to be funded from outside the BRAC account.²³ As part of each annual

²³ While the budget request for fiscal year 2011is the final request for funding during the statutory 6year implementation period for BRAC 2005, DOD officials have stated that they will continue submitting budget requests and justification materials for BRAC 2005-related expenses in future years.

budget request, the BRAC statute requires DOD to submit to Congress an estimate of the total expenditures to fund the implementation of each base closure or realignment action. Also, as part of obtaining funding to implement BRAC 2005, the services prepare their own BRAC justification materials submitted to Congress. The DOD Financial Management Regulation requires the military services and defense agencies to accurately capture BRAC-related costs to be reported in the annual BRAC budget justification materials submitted to Congress.²⁴ In addition, the conference report to the National Defense Authorization Act for Fiscal Year 2008 required the department to submit a comprehensive accounting of the funding required to ensure implementation of the final recommendations by September 2011.²⁵ However, BRAC budget justification materials submitted to Congress since fiscal year 2006 do not contain complete information on costs to implement BRAC recommendations that have been funded from outside the BRAC 2005 account.

Specifically, we found that DOD's reported costs funded outside the BRAC 2005 account are not complete because the Army has not reported to Congress some costs that Army officials acknowledge are BRAC-related. An Army official told us that some mitigation strategies, such as offering financial incentives to relocating civilian personnel were not reported as BRAC-related costs. In addition, U.S. Army Forces Command officials told us that about \$13 million in estimated BRAC-related expenses to renovate buildings that will be used as swing space facilities at Fort Bragg, North Carolina, for relocated U.S. Army Forces Command personnel are being funded with amounts appropriated from the Recovery Act²⁶ and from the Army's Sustainment, Restoration, and Modernization account funds, yet these estimated additional costs are not being captured as a BRAC cost. Further, a BRAC October 2009 status briefing to the Army's Vice Chief of Staff noted that some requirements related to BRAC implementation, such as program management, split operations, and personnel costs for contractors, and overtime compensation to handle BRAC workload surge are funded outside the BRAC account. Without information about other known BRAC costs that the services have funded from outside the account, the OSD Basing Office will not have full visibility over measures the services are funding to meet the BRAC deadline and mitigate implementation challenges. Moreover, until the Secretary of Defense ensures that all BRAC-related costs are captured and reported, neither congressional decision makers nor those within OSD who are charged with overseeing BRAC implementation will have a complete picture of the costs to implement the 2005 BRAC round.

Conclusions

Although only 14 months remain to complete actions to implement the recommendations before the September 2011 statutory completion deadline, much work remains to be done to finish construction projects and relocate civilian

²⁴ DOD Financial Management Regulation, 7000.14R, vol.2B, ch. 7, *Base Realignment and Closure Appropriations* (September 2008).

²⁵ National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110-181, § 2706 (2008).

²⁶ American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5 (2009).

personnel, or to take mitigation steps such as obtaining swing space facilities or hiring new personnel. Until the military services determine what options they will choose to mitigate those challenges, the full cost of implementing some of the BRAC recommendations will remain uncertain. Since the final annual budget request to fund the BRAC account has already been submitted, any additional funds the services might need to implement the recommendations by September 2011 may be funded from outside the BRAC account. Although the services will continue to submit BRAC justification materials to Congress after the implementation period in future fiscal years for certain costs such as environmental restoration, unless the services and other components also report BRAC implementation costs that have been funded from outside the BRAC account, those implementation costs will not be transparent, even to OSD. In addition, Congress will lack visibility over the total cost to implement the 2005 BRAC round.

Recommendation for Executive Action

To enhance OSD's reporting of BRAC implementation costs and increase visibility of added costs due to recent efforts to address various implementing challenges, we recommend that the Secretary of Defense direct the Under Secretary of Defense (Acquisition, Technology and Logistics), in coordination with the Under Secretary of Defense (Comptroller), to take steps to capture and appropriately report to Congress any BRAC-related implementation costs that are funded from outside the BRAC account.

Agency Comments and Our Evaluation

In written comments on a draft of our report, DOD concurred with our recommendation and stated that understanding the full cost of BRAC is important and acknowledged that such reporting is required by the Department's Financial Management Regulation. DOD noted that it is in the process of drafting new BRAC guidance that, among other items, will direct the services and defense agencies to provide a final accounting for all BRAC costs (both inside and outside of the account). DOD also provided technical comments, which we incorporated as appropriate. DOD's written comments are reprinted in enclosure II.

We are sending copies of this report to interested congressional committees; the Secretary of Defense; the secretaries of the Army, Navy, and Air Force; Commandant of the Marine Corps; and the Director, Office of Management and Budget. In addition, the report will be available at no charge on GAO's Web site at http://www.gao.gov. If you or your staff have any questions concerning this report, please contact me at (202) 512-4523 or by e-mail at leporeb@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs are on the last page of this report. GAO staff who made major contributions to this report include Laura Talbott, Assistant Director; Vijay Barnabas; John Beauchamp; Susan Ditto; Brandon Jones; Gregory Marchand; Robert Poetta; and Charles Perdue.

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Brian J. Lepore, Director Defense Capabilities and Management

List of Congressional Committees

The Honorable Carl Levin Chairman The Honorable John McCain Ranking Member Committee on Armed Services United States Senate

The Honorable Daniel K. Inouye Chairman The Honorable Thad Cochran Ranking Member Subcommittee on Defense Committee on Appropriations United States Senate

The Honorable Tim Johnson Chairman The Honorable Kay Bailey Hutchison Ranking Member Subcommittee on Military Construction, Veterans' Affairs, and Related Agencies Committee on Appropriations United States Senate

The Honorable Ike Skelton Chairman The Honorable Howard McKeon Ranking Member Committee on Armed Services House of Representatives

The Honorable Norman D. Dicks Chairman The Honorable C.W. Bill Young Ranking Member Subcommittee on Defense Committee on Appropriations House of Representatives The Honorable Chet Edwards Chairman The Honorable Zach Wamp Ranking Member Subcommittee on Military Construction, Veterans' Affairs, and Related Agencies Committee on Appropriations House of Representatives

Enclosure 1: Scope and Methodology

We reviewed the Defense Base Closure and Realignment Commission's (BRAC) 182 recommendations to realign and close military bases as presented in its September 2005 report to the President. Given the unprecedented number of BRAC 2005 closures and realignments, we generally focused our analysis on those recommendations that the Department of Defense (DOD) either expects to cost the most, or has scheduled to be completed very close to the statutory deadline. We reviewed relevant documentation and interviewed officials in the Office of the Deputy Under Secretary of Defense (Installations and Environment) and associated BRAC offices, commands, and defense agencies that were implementing some of the most complex or most costly BRAC realignments or closures to obtain the perspective of officials directly involved in BRAC implementation planning and execution.

To assess the challenges DOD faces that might affect the implementation of the BRAC recommendations by the September 15, 2011, statutory completion deadline, its efforts to mitigate those challenges, and whether the cost of the mitigating solutions are fully captured in BRAC budget justification requests, we reviewed relevant documentation including BRAC business plans, DOD and service briefings on BRAC implementation status, prior GAO reports, and the applicable DOD Financial Management Regulation. We discussed BRAC construction completion time frames with the U.S. Army Corps of Engineers because of its major role in planning and executing military construction projects. We reviewed the Office of the Deputy Under Secretary of Defense November 21, 2008, memorandum to the services and defense agencies responsible for implementing BRAC recommendations and assessed the Office's requirements for briefings on the status of BRAC implementation.

To obtain the perspective of installation and command officials, and headquarters officials directly involved in BRAC implementation planning and execution, we visited or contacted various installations, commands, defense agencies, or headquarters because they were among the closures or realignments that DOD projected to have significant costs and to obtain a command-level perspective about BRAC implementation challenges. We also selected some of these installations or commands because they were responsible for implementing recommendations with a significant number of actions such as the completion of construction and movement of personnel expected to occur near the statutory deadline. At these locations, we discussed the specific challenges associated with implementing BRAC recommendations and solutions proposed. Installations, commands, defense agencies, and headquarters we visited or contacted follow.

- Air Force BRAC Program Management Office, Crystal City, Virginia.
- Army Base Realignment and Closure Division, Crystal City, Virginia.
- Army Installation Command Headquarters, Crystal City, Virginia.
- Army Installation Management Command Northeast Region, Fort Monroe, Virginia.

- Army Installation Management Command Southeast Region, Fort McPherson, Georgia.
- Army Forces Command, Fort McPherson, Georgia.
- Army Operations, Contingency Plans and Mobilization (G3), Arlington, Virginia.
- Army Training and Doctrine Command, Fort Monroe, Virginia.
- Fort Belvoir, Virginia.
- Missile Defense Agency, Arlington, Virginia.
- Navy BRAC Program Management Office, Crystal City, Virginia.
- Office of the Deputy Under Secretary of Defense (Installations and Environment), Basing Directorate, Washington, D.C.
- San Antonio Integration Office, San Antonio, Texas.
- TRICARE Management Activity, Falls Church, Virginia.
- U.S. Army Corps of Engineers, Washington, D.C.
- Washington Headquarters Service, Crystal City, Virginia.

Overall, we determined that the data for this report were sufficiently reliable for identifying broad implementation challenges. We conducted this performance audit from November 2009 to July 2010 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a responsible basis for our findings and conclusions based on our report objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit for a conclusions based on our audit basis for our findings and conclusions based on our audit basis for our findings and conclusions based on our audit basis for our findings and conclusions based on our audit basis for our findings and conclusions based on our audit basis for our findings and conclusions based on our audit basis for our findings and conclusions based on our audit basis for our findings and conclusions based on our audit basis for our findings and conclusions based on our audit basis for our findings and conclusions based on our audit basis for based on our audit basis for based on our audit basis for based on based based

Enclosure 2: Comments from the Department of Defense



Related GAO Products

Defense Infrastructure: Army Needs to Improve Its Facility Planning Systems to Better Support Installations Experiencing Significant Growth, GAO-10-602. Washington, D.C.: June 24, 2010.

Military Base Realignments and Closures: Estimated Costs Have Increased While Savings Estimates Have Decreased Since Fiscal Year 2009. GAO-10-98R. Washington, D.C.: November 13, 2009.

Military Base Realignments and Closures: Transportation Impact of Personnel Increases Will Be Significant, but Long-Term Costs Are Uncertain and Direct Federal Support Is Limited. GAO-09-750. Washington, D.C.: September 9, 2009.

Military Base Realignments and Closures: DOD Needs to Update Savings Estimates and Continue to Address Challenges in Consolidating Supply-Related Functions at Depot Maintenance Locations. GAO-09-703. Washington, D.C.: July 9, 2009.

Military Base Realignments and Closures: DOD Faces Challenges in Implementing Recommendations on Time and Is Not Consistently Updating Savings Estimates. GAO-09-217. Washington, D.C.: January 30, 2009.

Military Base Realignments and Closures: Army Is Developing Plans to Transfer Functions from Fort Monmouth, New Jersey, to Aberdeen Proving Ground, Maryland, but Challenges Remain. GAO-08-1010R. Washington, D.C.: August 13, 2008.

Defense Infrastructure: High-Level Leadership Needed to Help Communities Address Challenges Caused by DOD-Related Growth. GAO-08-665. Washington, D.C.: June 17, 2008.

Defense Infrastructure: DOD Funding for Infrastructure and Road Improvements Surrounding Growth Installations. GAO-08-602R. Washington, D.C.: April 1, 2008.

Defense Infrastructure: Army and Marine Corps Grow the Force Construction Projects Generally Support the Initiative. GAO-08-375. Washington, D.C.: March 6, 2008.

Military Base Realignments and Closures: Higher Costs and Lower Savings Projected for Implementing Two Key Supply-Related BRAC Recommendations. GAO-08-315. Washington, D.C.: March 5, 2008.

Defense Infrastructure: Realignment of Air Force Special Operations Command Units to Cannon Air Force Base, New Mexico. GAO-08-244R. Washington, D.C.: January 18, 2008.

Military Base Realignments and Closures: Estimated Costs Have Increased and Estimated Savings Have Decreased. GAO-08-341T. Washington, D.C.: December 12, 2007.

Military Base Realignments and Closures: Cost Estimates Have Increased and Are Likely to Continue to Evolve. GAO-08-159. Washington, D.C.: December 11, 2007.

Military Base Realignments and Closures: Impact of Terminating, Relocating, or Outsourcing the Services of the Armed Forces Institute of Pathology. GAO-08-20. Washington, D.C.: November 9, 2007.

Military Base Realignments and Closures: Transfer of Supply, Storage, and Distribution Functions from Military Services to Defense Logistics Agency. GAO-08-121R. Washington, D.C.: October 26, 2007.

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