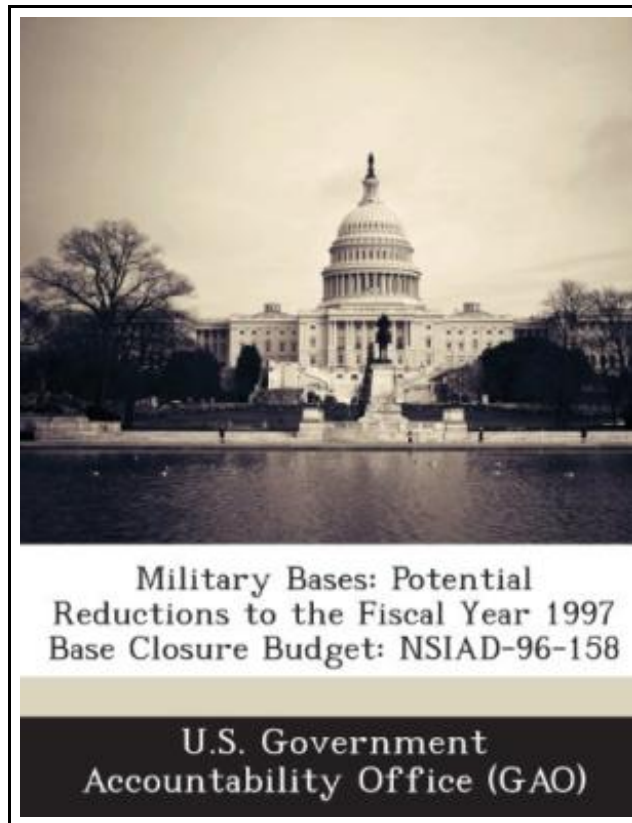


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Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.Pursuant to a legislative requirement, GAO reviewed the Department of Defense s (DOD) Base Realignment and Closure (BRAC) accounts, focusing on: (1) the accuracy of BRAC budget estimates; and (2) opportunities to reduce the fiscal year 1997 BRAC budget. GAO found that: (1) because BRAC expenditures vary substantially from budget submissions, Congress cannot be assured that appropriated BRAC funds will be used as requested; (2) past DOD budget requests have understated environmental costs and overstated other BRAC costs for military construction and operation and maintenance; (3) DOD had \$342 million in unobligated budget balances as of December 1995; (4) although Congress has rescinded some of these high unobligated balances, DOD continues to request funds in advance of its needs; (5) the DOD fiscal year 1997 budget request can be reduced by about \$148 million, since funds from prior year appropriations will be available to fund future expenditures; (6) reducing the fiscal year 1997 budget would help control the amount of unobligated funds in the BRAC account; (7) about \$144 million in 1996 OM funds are not supported by valid Army requirements; (8) the DOD Inspector General (IG) identified additional reductions that are possible by eliminating or reducing certain BRAC construction projects; and (9) if the DOD IG identifies reductions in FY 1997 construction projects similar to the reductions identified in 1996 and 1995, the amount of unneeded funds would total \$60 million.

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