



UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON, D C 20548

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LOGISTICS AND COMMUNICATIONS
DIVISION

MAY 31 1973

Lt General Frederick J Clarke
Chief of Engineers
Department of the Army
Washington, D C 20314

Dear General Clarke

By letter dated June 30, 1972, we advised the Secretary of the Army that the General Accounting Office was making a multi-agency survey of the use of value engineering incentive programs for contractors and sub-contractors as a means of reducing costs of Federal construction projects (Code 945004) During the survey and the follow-on review (Code 945013) we noted that certain medical facilities being constructed by the Corps of Engineers for both the Army and the Air Force employed plaster wall construction in dry areas where gypsum wallboard could have been substituted at significant cost savings to the Government without affecting the utility of the structures Contributing toward this use of plaster was Department of Defense (DOD) Construction Criteria Manual 4270 1-M, dated March 1968, which specified extensive use of plaster walls in medical facilities.

In October 1972 DOD Construction Criteria Manual 4270 1-M was revised to allow the military construction agencies more flexibility in selecting materials for wall construction in medical facilities However, as our audit progressed, we noted that certain Corps of Engineers field offices continued to specify and use plaster in wall construction despite the revision to the manual.

For example, we found that the Mobile District of the Corps was requiring plaster walls in the construction of medical dispensaries. The Sacramento District Office of the Corps identified for us the following medical facilities which the Corps was constructing for the Air Force and itself for which plaster wall construction was extensively specified

- 1 Composite Medical Facility, Hill AFB, Utah,
2. Utah Dental Clinic, Ft. Lewis, Washington,
3. Medical Clinic, Sierra Army Depot, California, and
4. Medical Facility, March AFB, California.

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We were told that plaster is being used for wall construction in these facilities in the Sacramento District, in lieu of gypsum wallboard, because there are sufficient funds to cover the cost of plaster.

Our review has shown that most Federal agencies, as well as private industry, use gypsum wallboard rather than plaster for constructing walls in the dry areas of medical facilities. We believe that if the Corps followed the same practice the cost of constructing military medical facilities could be reduced. To move in this direction the Corps could issue guidance to its field activities drawing attention to the change in DOD Construction Criteria Manual 4270.1-M and emphasizing the cost advantage of greater use of gypsum wallboard in constructing medical facilities.

In order to maximize the savings that use of gypsum wallboard offers, the Corps of Engineers could review the designs of medical facilities being constructed and planned and substitute gypsum wallboard for plaster wherever feasible

We urge your early consideration of this matter and would appreciate receiving your comments, including advice of action taken or planned and estimates of savings resulting from any substitutions of wallboard for plaster.

Sincerely yours,



R. G. Rothwell
Deputy Director