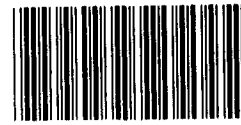


September 1992

# B-2 BOMBER

## Potential Rescission of Prior Appropriations for Military Construction



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**National Security and  
International Affairs Division**

B-250179

September 25, 1992

The Honorable Jim Sasser  
Chairman, Subcommittee on Military Construction  
Committee on Appropriations  
United States Senate

The Honorable W.G. (Bill) Hefner  
Chairman, Subcommittee on Military Construction  
Committee on Appropriations  
House of Representatives

As part of our evaluation of the military construction budget for the Air Force's B-2 bomber program, we reviewed Air Force plans for constructing B-2 maintenance facilities at Tinker Air Force Base, Oklahoma. Our objective was to identify potential rescissions to the Air Force's fiscal years 1990 through 1992 appropriations for the B-2 bomber's facilities construction programs. We informed your staff about our preliminary results in August 1992. We identified \$21.4 million for potential rescission from the fiscal year 1991 military construction appropriations for B-2 facilities construction.

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**Background**

The B-2 bomber is being developed by the Northrop Corporation. The B-2 uses low observable technologies involving control of radar, infrared, optical, electromagnetic, and acoustical signatures to reduce an adversary's ability to detect, locate, track, and shoot at it. The Air Force plans to spend \$85.7 million to construct depot repair facilities at Tinker Air Force Base, Oklahoma, for the B-2 and its major components, including engines, avionics, and composite materials. In fiscal years 1990 and 1991, the Air Force received \$32 million and \$21.4 million, respectively, to construct these facilities. Because of program changes and delays, Congress did not appropriate fiscal year 1992 funds for B-2 depot facilities. In January 1992, the President announced that the total number of B-2s acquired would be reduced from 75 to 20. The change caused the Air Force to revise its construction plans and to defer the dates that depot facilities would be needed.

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**Results of Analysis**

The Air Force's updated plans show that the B-2 construction projects funded in fiscal year 1991 would not be needed before the year 2000, 5 years after the facilities authorized for fiscal year 1991 were originally scheduled to be completed. Since the Air Force has not begun construction

of fiscal year 1991 projects and will not do so for several years, the \$21.4 million intended for facilities construction could be rescinded. We did not identify any potential rescissions in fiscal year 1990 appropriated funds as construction had already begun on those projects.

The fiscal year 1991 B-2 construction projects that are no longer needed are shown in table 1.

**Table 1: Fiscal Year 1991 B-2 Construction Projects at Tinker Air Force Base**

| Dollars in Millions    |                 |
|------------------------|-----------------|
| Facility               | Estimated costs |
| Fire protection system | \$3.6           |
| Composite repair       | 5.7             |
| Maintenance hangar     | 12.1            |
| <b>Total</b>           | <b>\$21.4</b>   |

Officials of the Air Force and Office of the Secretary of Defense said that the rescission was probably justified. However, they preferred to retain the funds to pay for cost overruns on other construction projects or to reprogram the funds for new construction.

## Scope and Methodology

During our review, we interviewed budget and program officials and reviewed pertinent program documents at the B-2 Systems Program Office, Wright-Patterson Air Force Base, Ohio; the Oklahoma City Air Logistics Center, Tinker Air Force Base, Oklahoma; and the Department of the Air Force, Washington, D.C.

We conducted our review from July 1992 to August 1992 in accordance with generally accepted government auditing standards. As requested, we did not obtain official agency comments. However, we discussed the information in this report with responsible agency officials and have included their comments as appropriate.

We are sending copies of this report to the Chairmen and Ranking Minority Members, Senate and House Committees on Armed Services and Appropriations; the Secretaries of Defense and the Air Force; the Director, Office of Management and Budget; and other interested parties.

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This report was prepared under the direction of Nancy R. Kingsbury, Director, Air Force Issues, who may be reached on (202) 275-4268, if you or your staffs have any questions. Other major contributors to this report are Robert D. Murphy, Assistant Director; Roger L. Tomlinson, Evaluator-in-Charge; and Gary L. Nelson, Evaluator.



Frank C. Conahan  
Assistant Comptroller General



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