**Highlights of GAO-18-456, a report to the Committee on Armed Services, U.S. Senate**

**May 2018**

**B61-12 NUCLEAR BOMB**

Cost Estimate for Life Extension Incorporated Best Practices, and Steps Being Taken to Manage Remaining Program Risks

**What GAO Found**

The National Nuclear Security Administration (NNSA) incorporated most cost estimating best practices to develop the program cost estimate for the B61-12 Life Extension Program (LEP), which seeks to consolidate four versions of a nuclear weapon—the B61 bomb—into a bomb called the B61-12. As shown in the figure below, the program substantially met best practices for ensuring the estimate was comprehensive, well-documented, accurate, and credible.

**Why GAO Did This Study**

Weapons in the U.S. nuclear stockpile are aging. To refurbish or replace nuclear weapons’ aging components, NNSA and DOD undertake LEPs. The B61-12 LEP is the most complex and expensive LEP to date. In October 2016, NNSA formalized a program cost estimate of about $7.6 billion, which is lower than an independent cost estimate of about $10 billion.

Senate Report 113-44 included a provision for GAO to periodically assess the status of the B61-12 LEP. This report assesses (1) the extent to which NNSA followed best practices for cost estimation in producing the program cost estimate for the B61-12 LEP; (2) the reasons for differences between the program cost estimate and the independent cost estimate and how the differences were reconciled; and (3) the extent to which NNSA and DOD have identified and managed program risks. GAO assessed the program cost estimate against best practices, reviewed NNSA and DOD documents, conducted site visits to four NNSA and Air Force sites responsible for design, production, and management activities, and interviewed NNSA and DOD officials.

**What GAO Recommends**

GAO is making no new recommendations but discusses a prior recommendation that NNSA document and justify decisions regarding independent cost estimates. NNSA provided technical comments, which GAO incorporated as appropriate. DOD did not have any comments.

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