DEFENSE ACQUISITIONS

DOD’s Research and Development Budget Requests to Congress Do Not Provide Consistent, Complete, and Clear Information

What GAO Found

Neither the RDT&E program element code structure nor the budget exhibits consistently provide accurate, clear, and complete information on the nature of DOD’s proposed research and development efforts. First, one-third of the requested RDT&E funding is for efforts that are not identified as research and development in their program element codes. In addition, a majority of the remaining funding request misidentifies the budget activity (which is a classification of the stage of development and ranges from BA 1 for basic research to BA 6 for management support) as it is stated in program element codes. Second, some of the budget exhibits justifying the programs’ funding requests do not provide consistent, complete, and clear information with suitable levels of detail needed to understand DOD’s research and development efforts. GAO found that DOD budget exhibits were difficult to understand, frequently lacked information about the accomplishments and planned efforts of each project, lacked appropriate cross-references between efforts, and were frequently missing key schedule data.

The RDT&E program element codes are not always accurate nor are the budget exhibits always accurate, clear, consistent and complete for two major reasons. First, DOD’s regulation does not require identification of any RDT&E effort as such in its program element code if it is taking place on a weapon system that is approved for production or already fielded. This affects over a third of all RDT&E funds. Second, the regulation governing the structuring of the coding and the content of the exhibits is vague. For example, the regulation does not require the coding to be updated from one year to the next to ensure the correct stage of development has been accurately identified. The regulation also does not provide sufficiently detailed guidance to ensure consistency in the format and content of the budget exhibits. This results in budget exhibits being insufficient as decision-making tools, according to DOD officials.

What GAO Recommends

GAO recommends the Secretary of Defense take several actions aimed at providing Congress with more clear and complete information on RDT&E funding requests. In addition, Congress may wish to have the DOD Comptroller work with relevant committees to determine how best to revise these budget materials. DOD partially concurred with these recommendations.

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