

GAO Highlights

Highlights of [GAO-18-424](#), a report to the Committee on Armed Services, House of Representatives

Why GAO Did This Study

DOD's MWR programs provide servicemembers and their families with three categories of programs: Category A (e.g., fitness and libraries), Category B (e.g., camping and performing arts), and Category C (e.g., golf). DOD oversees the percentage of appropriated funding allocated to MWR programs by category and measures the military services' compliance with established funding targets. DOD set the targets at 85 percent for Category A and 65 percent for Category B. DOD did not set a target for Category C since this category has the ability to generate revenue from user fees.

House Report 115-200 accompanying a bill for the National Defense Authorization Act for Fiscal Year 2018 includes a provision for GAO to review DOD's MWR programs. GAO assessed the extent to which (1) the services have met DOD's established funding targets for each category of MWR programs and DOD has comprehensively evaluated the relevance of its targets, and (2) DOD has oversight structures and performance measures that include measurable goals, including those for cost-effectiveness, by which to review MWR programs. GAO analyzed MWR program information for fiscal years 2012-2017 and compared DOD's MWR policy with guidance for using measures and evaluating goals.

What GAO Recommends

GAO recommends that DOD evaluate the funding targets and document any changes needed and develop measurable goals for MWR programs' performance measures. DOD concurred with the recommendations.

View [GAO-18-424](#). For more information, contact Brenda S. Farrell at (202) 512-3604 or farrellb@gao.gov.

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MILITARY PERSONNEL

DOD Needs to Improve Funding Process for Morale, Welfare, and Recreation Programs

What GAO Found

The Department of Defense (DOD) established funding targets for two categories of Morale, Welfare, and Recreation (MWR) programs—Category A, which promotes the physical and mental well-being of servicemembers, and Category B, which funds community support systems for servicemembers and their families. These targets are intended to ensure that the military services adequately fund these programs with appropriated funds instead of requiring servicemembers and their families to pay fees out of pocket to cover program costs. However, GAO found the following:

- In fiscal years 2012-2017, the military services generally met the DOD-set target to provide 85 percent of appropriated funding for Category A programs but not the 65-percent target for Category B programs. Service officials said they are taking steps to meet the Category B target, such as by restoring targeted levels of appropriated funding support in future budget planning. Data GAO reviewed indicate that these steps are helping the services get closer to meeting the target for Category B.
- DOD has not comprehensively evaluated the targets, established more than 20 years ago, to ensure that they are appropriate. DOD officials said they agree that it is time to evaluate the relevancy of the targets as the current operating environment is fundamentally different than when the targets were established 2 decades ago. Further, DOD officials said that they are unsure of the process or methodology used to originally develop the targets because they have no documentation supporting these decisions. Until DOD comprehensively evaluates the appropriateness of the targets and, based on its evaluation, documents any changes made, it cannot be certain that the targets reflect the current operating environment and do not pose undue financial burden on servicemembers.

DOD established oversight structures and performance measures for MWR programs, but has not established measurable goals to assess the cost-effectiveness of the 55 activities that make up MWR programs. DOD's MWR policy identifies six broad performance measure categories for the program. DOD officials responsible for developing MWR program goals acknowledged that DOD's MWR policy does not include measurable goals for assessing the cost-effectiveness of program activities, and do not currently have plans to make any changes to the goals. Service officials told GAO that they collect and use various types of information within the categories to assess specific activities. While both the categories established by DOD and the service-specific efforts provide useful context about the status of individual MWR activities, they do not replace the need for measurable goals that can be used to assess whether the programs are operating cost-effectively. The services are in the early stages of developing more specific performance measures, but it is too early to determine whether these efforts will result in measurable goals that can be used to assess cost-effectiveness. Until DOD develops performance measures that include measurable goals, it cannot ensure that MWR programs meet servicemember needs in a cost-effective manner.