



June 2014

DEFENSE HEADQUARTERS

Guidance Needed to Transition U.S. Central Command's Costs to the Base Budget

Why GAO Did This Study

CENTCOM is one of six geographic combatant commands that DOD operates to perform its military missions. CENTCOM's geographic region is composed of countries located in the Middle East, North Africa, and Central and South Asia. CENTCOM and each of its service component commands' headquarters are composed of military and civilian personnel and receive millions of dollars in funding each year to accomplish assigned missions. GAO was mandated to review CENTCOM's resources.

This report (1) identifies trends in personnel devoted to CENTCOM and its service component commands since fiscal year 2001 and any steps DOD is planning to take for reducing personnel in the future, and (2) assesses how DOD funds CENTCOM and its service component commands' headquarters costs. GAO analyzed data on authorized positions, temporary personnel, and headquarters costs for CENTCOM and its service component commands from fiscal years 2001 through 2013. GAO also interviewed DOD officials about commands' resources and plans for funding headquarters costs.

What GAO Recommends

GAO recommends that DOD develop guidance for transitioning costs funded by overseas contingency operations appropriations to DOD's base budget. DOD partially agreed stating that the transition's time frame depends on enduring missions and the criteria for future budgets. GAO continues to believe the recommendation is valid, as discussed in the report.

View [GAO-14-440](#). For more information, contact John Pendleton at (202) 512-3489 or pendletonj@gao.gov.

DEFENSE HEADQUARTERS

Guidance Needed to Transition U.S. Central Command's Costs to the Base Budget

What GAO Found

GAO analysis of U.S. Central Command's (CENTCOM) and its service component commands' data shows considerable increases in the number of authorized positions over the past decade. The Department of Defense (DOD) is planning reductions, but the extent of these reductions has not been finalized. The number of authorized military and civilian positions at CENTCOM grew about 70 percent from almost 1,590 in fiscal year 2001 to almost 2,730 in fiscal year 2013, primarily driven by increases in the number of positions within CENTCOM's intelligence directorate and its theater special operations command. However, focusing solely on trends in authorized military and civilian positions provides an incomplete picture of the personnel dedicated to CENTCOM because the command relies heavily on temporary personnel and contractors to augment its headquarters. GAO analysis of CENTCOM's data found that the command headquarters had about 550 temporary personnel, who officials stated are primarily responsible for supporting the command's operations in Afghanistan and do not fill any permanent authorized positions, and 1,100 contractor personnel in fiscal year 2013. Additionally, GAO found that authorized military and civilian positions at CENTCOM's Army and Marine Corps service component commands had also increased. In response to the Secretary of Defense's direction to reduce headquarters spending, DOD is planning to decrease personnel at CENTCOM and its service component command headquarters. For example, CENTCOM is planning to reduce its total authorized positions by 353 positions from fiscal years 2015 through 2019.

As DOD's headquarters reduction efforts continue and contingency operations in Afghanistan wind down, the department has recognized that CENTCOM and its service components' have enduring headquarters costs that are expected to continue after ongoing operations end, but the majority of the costs to operate and support CENTCOM, two of its service component commands, and its theater special operations command headquarters are funded with overseas contingency operations appropriations. For example, CENTCOM's Marine Corps service component command funded \$34 million out of a total of \$42 million in headquarters costs in fiscal year 2013 with overseas contingency operations appropriations. CENTCOM and its components have determined some of these costs are enduring and expected to continue after the end of contingency operations, such as for Isa Air Base in Bahrain, but the military services have not transitioned or developed a time frame to transition these enduring costs to DOD's base budget. DOD's base budget contains the department's priorities for allocating resources. DOD officials stated that the department has not issued guidance that addresses how to fund these costs or established a time frame for when to transition them from DOD's overseas contingency operations budget to its base budget because DOD is waiting on decisions about future military involvement in Afghanistan. Officials also stated that the constrained fiscal environment has contributed to the department's reluctance to transition overseas contingency operations costs to DOD's base budget. However, without guidance that addresses how to pay for enduring headquarters costs funded by overseas contingency operations appropriations and a time frame to transition these costs to DOD's base budget, DOD may not be able to fully resource these activities once the funding decreases or ceases.

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Abbreviations

DOD Department of Defense
CENTCOM U.S. Central Command

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June 9, 2014

Congressional Committees

U.S. Central Command (CENTCOM) is one of six geographic combatant commands that the Department of Defense (DOD) operates to perform its military missions around the world.¹ CENTCOM also has four service component commands and a theater special operations command that it uses to support, plan, and conduct military operations in its geographic region, which includes countries within the Middle East, North Africa, and Central and South Asia. CENTCOM and each of its service component commands has its own headquarters composed of both military and civilian personnel and each receives millions of dollars in funding each year to accomplish assigned missions. Since 2001, CENTCOM and its service component commands have been responsible for conducting overseas contingency operations, primarily in Afghanistan and Iraq, which includes managing large numbers of deployed personnel and equipment throughout the Middle East and South and Central Asia.² As of September 2013, the department has spent over \$1.2 trillion on these operations.³ With the drawdown of U.S. forces from Iraq and the impending drawdown of forces in Afghanistan, CENTCOM plans to transition from conducting contingency operations to normal, or steady-state, operations and reexamine its resource requirements.⁴

¹Each of DOD's six geographic combatant commands has defined areas of operation and a distinct regional military focus. The five other geographic combatant commands are U.S. Africa Command, U.S. European Command, U.S. Northern Command, U.S. Pacific Command, and U.S. Southern Command.

²Contingency operations are designated by the Secretary of Defense and may include military operations combating transnational terrorism or an opposing military force, conducting international disaster-relief missions, or other operations to protect U.S. interests.

³Department of Defense, *Cost of War Update as of September 30, 2013*, (Oct. 1, 2013).

⁴According to DOD's *Joint Publication 5-0: Joint Operation Planning*, steady-state operations are normal and routine military activities performed to dissuade or deter potential adversaries and to assure or solidify relationships with allies.

In January 2012, the administration released defense strategic guidance to direct defense priorities and spending over the coming decade.⁵ The guidance states that the United States will emphasize its presence in partner nations in the Middle East, but that U.S. forces there will no longer be sized to conduct large-scale, prolonged stability operations, such as the military operations in Iraq and Afghanistan. Further, the guidance states that DOD must reduce the cost of doing business by reducing growth in personnel costs and identifying efficiencies in overhead and headquarters, including headquarters such as CENTCOM and its service component commands. In July 2013, the Secretary of Defense directed a 20 percent cut in management headquarters spending and stated that the department should strive for reductions in headquarters staffs throughout DOD, to include spending at the headquarters staffs of the combatant commands and service component commands.⁶ DOD will decide the allocation of cuts among the various headquarters staffs. These cuts are designed to streamline DOD's management through efficiencies and elimination of lower-priority activities. At a time of increasing fiscal constraints, it is critical that DOD ensure the geographic combatant commands and their respective service component commands meet mission requirements in the most-efficient and most-effective manner possible.

We have issued several reports related to defense headquarters and the department's ability to determine the appropriate size and resourcing of its combatant commands to perform various functions. In May 2013, we found that authorized military and civilian positions⁷ at the geographic combatant commands—excluding CENTCOM—had increased by about 50 percent from fiscal year 2001 through fiscal year 2012.⁸ We also found

⁵Department of Defense, *Sustaining U.S. Global Leadership: Priorities for 21st Century Defense*, (Jan. 3, 2012).

⁶Department of Defense Instruction 5100.73, *Major DOD Headquarters Activities* (Dec. 1, 2007) (incorporating change June 12, 2012) defines major headquarters activities as headquarters that are primarily responsible for overseeing, directing, and controlling subordinate organizations or units; these responsibilities include developing guidance, reviewing performance, allocating resources, and conducting mid- to long-range budgeting.

⁷For the purposes of this report, authorized positions refer to permanent military and civilian positions that have been approved by DOD components for funding for a specific fiscal year.

⁸GAO, *Defense Headquarters: DOD Needs to Periodically Review and Improve Visibility of Combatant Commands' Resources*, [GAO-13-293](#) (Washington, D.C.: May 15, 2013).

that DOD's process for sizing its geographic combatant commands had several weaknesses, including the absence of a comprehensive, periodic review of the existing size and structure of these commands and inconsistent use of personnel-management systems to identify and track assigned personnel. DOD concurred with our recommendation that it improve its visibility over its headquarters personnel, but did not concur with our recommendation that it conduct comprehensive and periodic reviews of the geographic combatant commands' existing size and structure, as we discuss later in this report. We are following up with DOD about its actions in response to our recommendations. In March 2012, we found that DOD had challenges in identifying and tracking personnel and other resources devoted to headquarters because it did not have complete and reliable headquarters data.⁹ We recommended that the Secretary of Defense revise DOD Instruction 5100.73, *Major DOD Headquarters Activities*, to include all major DOD headquarters activity organizations; specify how contractors performing major DOD headquarters activity functions will be identified and included in headquarters reporting; clarify how components are to compile the major DOD headquarters activities information; and establish time frames for implementing actions to improve tracking and reporting headquarters resources. DOD generally concurred with the findings and recommendations in this report. In response to these recommendations, DOD officials stated that several efforts have been made to consolidate or eliminate commands, or centralize administrative and command support services, functions, or programs. DOD has also begun efforts to assess what organizations are not currently included in its guiding instruction on major headquarters activities, but it has not completed its update of the instruction to include these organizations.

Mandates from the House and Senate Armed Services committees required GAO to review the resources of CENTCOM.¹⁰ This report (1) identifies the trends in personnel devoted to CENTCOM and its service component commands since fiscal year 2001 and any steps DOD is planning to take for reducing personnel in the future, and (2) assesses

⁹GAO, *Defense Headquarters: Further Efforts to Examine Resource Needs and Improve Data Could Provide Additional Opportunities for Cost Savings*, [GAO-12-345](#) (Washington, D.C.: Mar. 21, 2012).

¹⁰See H. Rep. No. 113-102, at 223-224 (2013) and S. Rep. No. 113-44, at 85-86 (2013) accompanying bills for the National Defense Authorization Act for Fiscal Year 2014.

how DOD funds CENTCOM and its service component commands' headquarters costs.

To identify the trends in personnel devoted to CENTCOM and its supporting service component command headquarters and any steps DOD is planning to take for reducing personnel in the future, we obtained and analyzed available authorized military and civilian position data for each command from fiscal years 2001 through 2013. Since historical data were unavailable in some cases, we limited our analysis of changes to authorized military and civilian positions at the service component commands to the fiscal years for which both authorized military and civilian positions data were available. Specifically, U.S. Air Forces Central Command and Marine Corps Forces Central Command data were available beginning in fiscal year 2001, U.S. Army Central data were available beginning in fiscal year 2002, and U.S. Naval Forces Central Command data were available beginning in fiscal year 2005. In addition, we collected data on the number of temporary personnel assigned to the headquarters of CENTCOM and its service component commands for fiscal year 2013 because historical data on temporary personnel are limited.¹¹ We incorporated data-reliability questions into our data-collection instruments, performed logic checks, and compared the multiple data sets received from the organizations against each other to ensure that there was consistency in the data provided. We assessed the reliability of the data given these and other limitations and we determined that the data were sufficiently reliable for our purposes. We also reviewed and analyzed the results of studies and analyses DOD has conducted related to the size and structure of CENTCOM and its supporting service component commands. We interviewed officials from CENTCOM and its service component commands to discuss the personnel trends indicated by the data; reasons why changes in the data or size and structure of the organization have occurred; and any future plans for sizing and restructuring these organizations.

To assess how DOD funds headquarters costs of CENTCOM and its service component commands, we collected and analyzed data on obligations of operation and maintenance funding from the military

¹¹Temporary personnel include individual augmentees—individuals who meet the temporary personnel requirements or tasks of a combatant command to supplement permanent staff for operations—civilian temporary hires, activated reservists, liaison officers, and personnel from government agencies.

departments' base and overseas contingency operations appropriations for each command from fiscal years 2001 through 2013, because these obligations reflect the primary headquarters costs of CENTCOM, its service component commands, and the theater special operations command.¹² We did not include costs funded through the Military Intelligence Program or the National Intelligence Program. All headquarters costs in this report are in constant fiscal year 2013 dollars unless otherwise noted.¹³ Due to limitations in the availability of data, we confined our analysis of the operations and maintenance obligations at the service component commands to fiscal years 2008 through 2013. To assess the reliability of these data, we interviewed DOD officials and analyzed relevant financial-management documentation to ensure that the data on operation and maintenance obligations that the organizations provided were tied to headquarters costs. We also incorporated data-reliability questions into our data collection instruments, performed logic checks, and compared the multiple data sets received from the organizations against each other to ensure that there was consistency in the data provided. We determined that the data were sufficiently reliable for our purposes. In addition, we obtained and analyzed DOD's budget-related regulations and guidance including DOD's *Financial Management Regulation*, the Office of the Under Secretary of Defense (Comptroller) guidance for the department's war/overseas contingency operations funding request, and guidance for DOD's fiscal year 2015 budget request. We also interviewed DOD officials, or where appropriate obtained documentation, from CENTCOM, its service component commands, the military service headquarters, and the Office of the Under Secretary of Defense (Comptroller) on operation and maintenance obligation trends, reasons for changes in the data, and whether any plans have been made to transition enduring headquarters activities funded by overseas contingency operations funding into DOD's base budget request. We also compared the information we obtained about plans on transitioning components' headquarters activities funded by DOD's overseas contingency operations appropriations to the information found in Office of Management and Budget and DOD guidance and policy documents.

¹²Headquarters costs reflect the costs for civilian personnel and contract services, among others, and do not include the costs associated with military personnel basic pay and allowances and other military personnel costs. The military departments obligate operation and maintenance funds for these headquarters costs.

¹³Costs were adjusted for inflation using the Fiscal Year Chain-Weighted GDP Price Index.

We conducted this performance audit from July 2013 to June 2014 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. More details on our objectives, scope, and methodology can be found in appendix I.

Background

Established in 1983, CENTCOM is responsible for conducting military operations in its respective geographic region, which includes 20 countries in the Middle East, North Africa, and Central and South Asia. DOD's *Unified Command Plan* sets forth basic guidance for CENTCOM and establishes its missions, responsibilities, and area of geographic responsibility.¹⁴ CENTCOM's mission is to promote cooperation among nations, respond to crises, deter or defeat state and nonstate aggression, and support development and reconstruction within its assigned area of responsibility. Figure 1 provides a map of the countries within CENTCOM's area of responsibility.

¹⁴DOD's *Unified Command Plan* is a key strategic document prepared by the Chairman of the Joint Chiefs of Staff and approved by the President. The Chairman of the Joint Chiefs of Staff is required by statute to review the mission responsibilities including geographic boundaries and force structure of each combatant command not less often than every 2 years, and to recommend any changes to the President through the Secretary of Defense. 10 U.S.C. § 161(b).

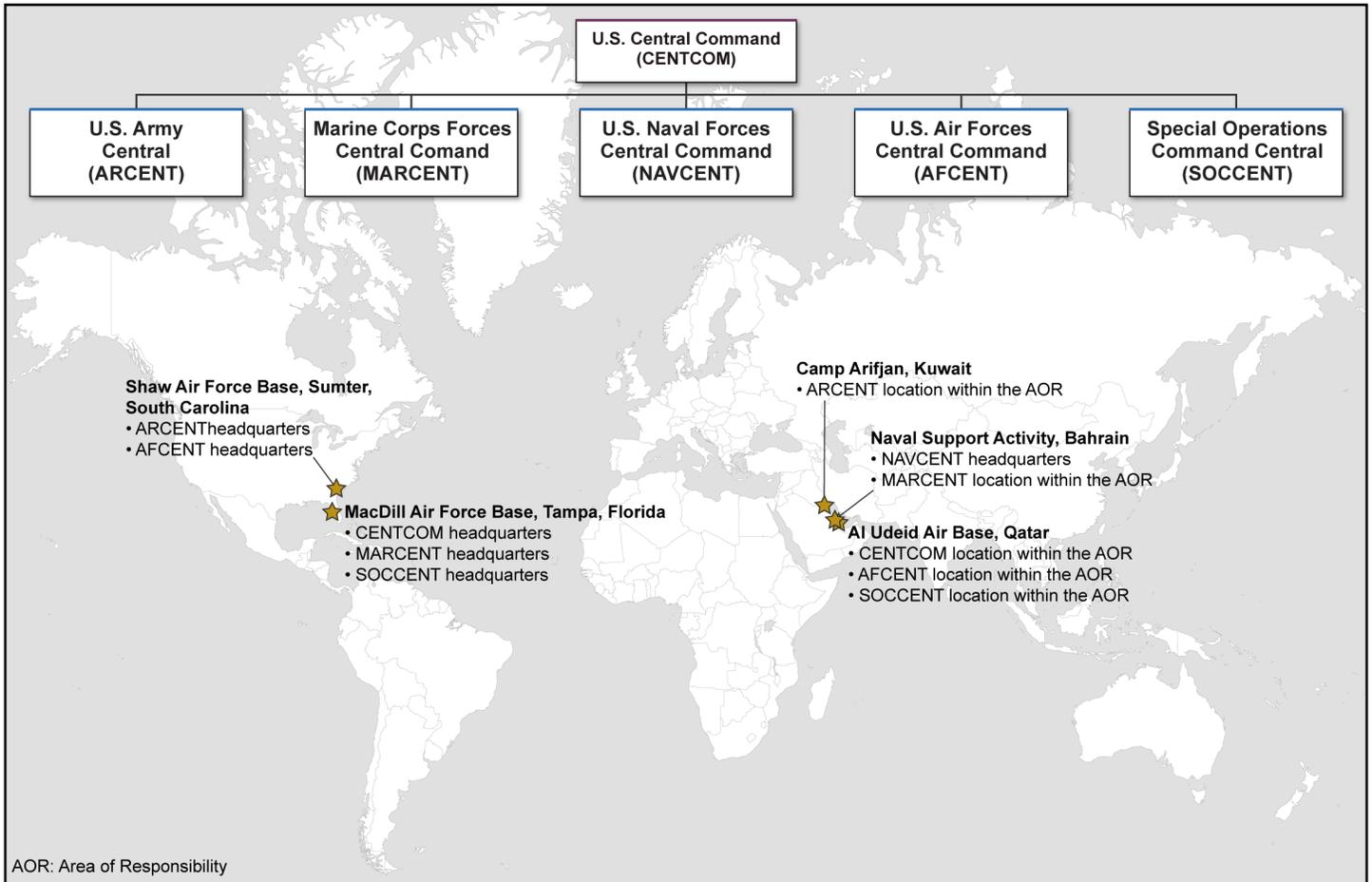
Figure 1: Map of Countries within U.S. Central Command's (CENTCOM) Area of Responsibility



Source: Department of Defense (DOD) (data); Map Resources (map). | GAO-14-440

As noted above, CENTCOM has four service component commands and a theater special operations command, which it uses to support and conduct military operations within its geographic region. These organizations also provide and coordinate service-specific forces, such as units, detachments, organizations, and installations to help fulfill the commands' current and future operational requirements. Figure 2 contains the headquarters and command locations within the area of responsibility for CENTCOM, its four service component commands, and its theater special operations command.

Figure 2: U.S. Central Command's (CENTCOM), Service Component Commands', and Theater Special Operations Command's Headquarters and Command Locations



Source: GAO analysis of Department of Defense (DOD) information. | GAO-14-440

Generally, the commander of each combatant command has the authority to organize the structure of each command as necessary to carry out its assigned missions and maintain staff to assist in exercising authority, direction, and control over subordinate commands and other assigned forces.¹⁵ The staff of a combatant command is composed of military and

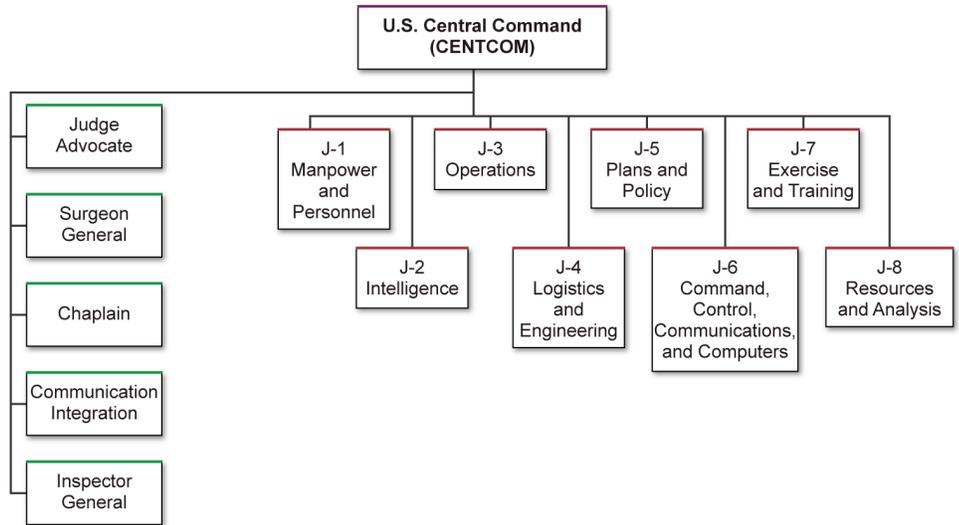
¹⁵See, e.g., §10 U.S.C. 164(c); Department of Defense Directive 5100.01, *Functions of the Department of Defense and Its Major Components* (Dec. 21, 2010).

civilian personnel drawn from the Air Force, Army, Navy and Marine Corps, other DOD components or interagency partners, and personnel providing services under contract with the department. Chairman of the Joint Chiefs of Staff Instruction 1001.01A, *Joint Manpower and Personnel Program* states that the commands are to consider a number of factors when determining personnel requirements, including the total number of positions and the mix of military, civilian, and contracted services needed.¹⁶ After the commands' manpower requirements have been determined and validated, the requirements are documented on each command's manning document, called the Joint Table of Distribution, which contains authorized positions for military, civilian, and other personnel responsible for managing the day-to-day operations of the command.¹⁷ Figure 3 shows the organizational structure of CENTCOM.

¹⁶According to Department of Defense Instruction 1100.22, *Policy and Procedures for Determining Workforce Mix* (Apr. 12, 2010), DOD's workforce shall be established to successfully execute missions at a low-to-moderate level of risk. The instruction establishes policy, assigns responsibilities, and prescribes procedures for determining the appropriate mix of military and civilian manpower and contracted services within the department.

¹⁷The Joint Table of Distribution is a manpower document that identifies positions and enumerates the spaces that have been approved for each organizational element of a joint activity for a specific fiscal year and those spaces that have been accepted for planning and programming purposes for the subsequent 5 fiscal years.

Figure 3: U.S. Central Command's (CENTCOM) Organizational Structure



Source: GAO analysis of U.S. Central Command (CENTCOM) information. | GAO-14-440

Note: According to Joint Publication 1, *Doctrine for the Armed Forces*, commands' structures can include a principal staff officer, personal staff to the commander, a special staff group for technical, administrative, or tactical advice and other groups of staff that are responsible for managing personnel, ensuring the availability of intelligence, directing operations, coordinating logistics, preparing long-range plans or future plans, and integrating communications systems.

According to DOD Directive 5100.03, *Support of the Headquarters of Combatant and Subordinate Unified Commands*, the military departments—as combatant command support agents—are assigned responsibility for programming, budgeting, and funding the administrative and logistical support of the headquarters of specific combatant commands and subordinate unified commands.¹⁸ On an annual basis, the three military departments assess needs and request funding as part of their respective operation and maintenance budget justification to meet the requirement to support the combatant commands and subordinate unified commands. The Secretary of the Air Force is the support agent for CENTCOM and is responsible for funding CENTCOM headquarters administrative and logistical support.

¹⁸Subordinate unified commands are established by commanders of unified commands to conduct operations on a continuing basis in accordance with the criteria set forth for unified commands. Commanders of subordinate unified commands exercise operational control of assigned commands and forces within the assigned operational area.

While funding requested as part of DOD’s base budget supports the normal, day-to-day operations of the department, DOD also receives additional funds, referred to as overseas contingency operations appropriations, to pay for incremental costs¹⁹ that have resulted from the war in Afghanistan and other contingency operations.²⁰ Table 1 gives examples of the type of allowable activities for which overseas contingency operations funding can be requested.

Table 1: Examples of Activities for Which Overseas Contingency Operations Funding Is Available

Activity	Description of activity
Military Entitlements	Premium pay and hazardous-duty pay.
Military Personnel	Travel and per diem of active military personnel and costs of reserve component personnel.
Civilian Personnel	Wages, travel, and per diem of temporary DOD civilian personnel.
Transportation	Costs of moving personnel, material, equipment, and supplies to the contingency area.
Contract Services	Cost of work, services, training, and materiel procured under contract for the specific purpose of providing assistance in a contingency.
Operations	Various costs, to include flying hours’ costs in excess of those programmed and budgeted; costs for the transport of personnel, equipment, and supplies to, from, and within the theater of operations; and deployment-specific training and preparation for personnel to assume their deployed missions.

Source: Department of Defense (DOD). | GAO-14-440

Additionally, budget guidance issued by the Office of the Under Secretary of Defense (Comptroller) and Office of Management and Budget sets parameters for the military services about which overseas contingency operations—related activities should be included in the overseas contingency operations funding request for each fiscal year. The President’s fiscal year 2015 budget included a request for \$495.6 billion in funding for DOD’s base budget and \$79.4 billion for overseas contingency operations funding, but it did not include supporting details for this request or a time frame for when it would submit a more detailed request.

¹⁹Department of Defense *Financial Management Regulation*, vol 12 ch 23 “Contingency Operations” (September 2007), defines incremental costs as costs that would not have been incurred had the contingency operation not been supported.

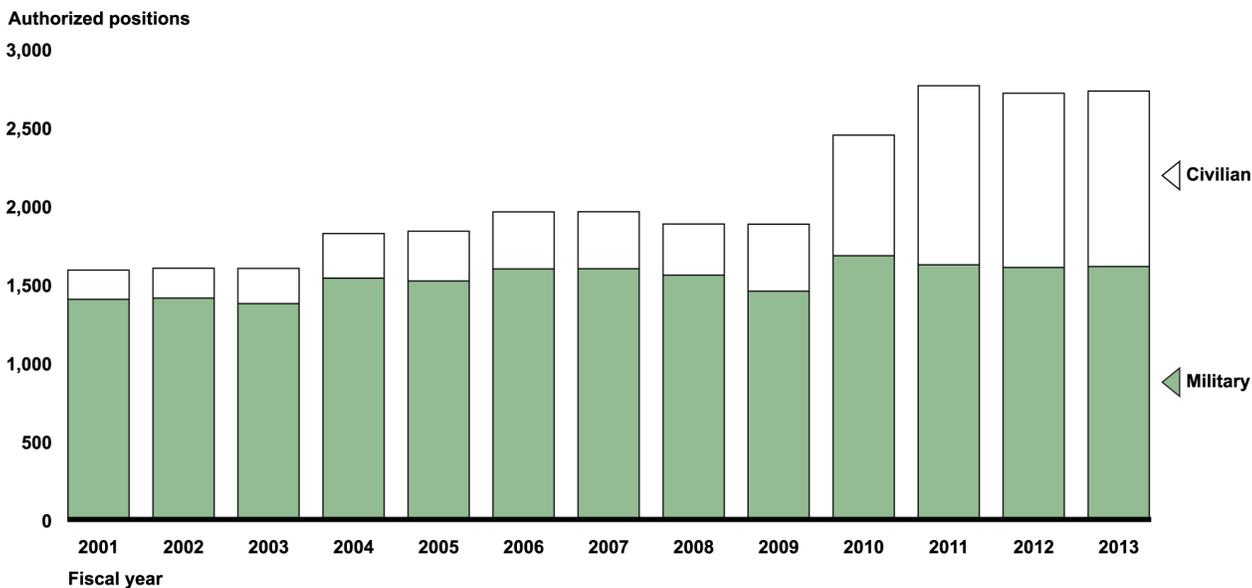
²⁰For the purposes of this report, overseas contingency operations—funded costs that are expected to continue after contingency operations end are referred to as enduring costs.

CENTCOM and Its Service Components' Personnel Have Grown Considerably over the Past Decade, and the Extent of Reductions Is Unclear

The Number of Authorized Military and Civilian Positions at CENTCOM Has Grown

Our analysis of data provided by CENTCOM shows considerable increases in the number of authorized military and civilian positions within the command's headquarters. Specifically, the number of authorized military and civilian positions grew from almost 1,590 in fiscal year 2001 to almost 2,730 in fiscal year 2013, which is about a 70 percent increase over the period. Figure 4 shows the changes in total authorized military and civilian positions at CENTCOM in fiscal years 2001 through 2013. See appendix III for the resources devoted to CENTCOM and its service component commands.

Figure 4: Number of Authorized Military and Civilian Positions at U.S. Central Command (CENTCOM) in Fiscal Years 2001 through 2013



Source: GAO analysis of U.S. Central Command (CENTCOM) data. | GAO-14-440

Note: Authorized military and civilian positions represent approved, funded manpower requirements at CENTCOM.

CENTCOM’s intelligence directorate and the theater special operations command drove the change in authorized positions for the command since fiscal year 2001.²¹ CENTCOM’s intelligence directorate’s authorized military and civilian positions doubled, increasing from 554 positions in fiscal year 2001 to 1,169 in fiscal year 2013. According to CENTCOM officials, the growth in authorized positions within the command’s intelligence directorate is attributable to a realignment of intelligence support required for military operations in Iraq and Afghanistan and the command is planning future reductions due to mission changes and priority shifts. Within CENTCOM’s theater special operations command, authorized military and civilian positions more than quadrupled, increasing from 70 positions in fiscal year 2001 to 304 in fiscal year 2013. According to Special Operations Command Central officials, the increase

²¹The geographic combatant commands’ intelligence directorates are composed of personnel from the Defense Intelligence Agency and the National Geospatial-Intelligence Agency funded through the Military Intelligence Program and the Foreign Counter Intelligence Program.

in authorized positions was attributable to the creation of the Joint Special Operations Air Component and a cultural engagement group, as well as the in-sourcing to civilian positions of services performed by contractor personnel. Special Operations Command Central's authorized positions are included on CENTCOM's manning document; however, in February 2013 the Secretary of Defense reassigned the theater special operations commands—including Special Operations Command Central—to U.S. Special Operations Command and the command's authorized positions will be transferred to U.S. Special Operations Command's manning document in fiscal year 2016, according to U.S. Special Operations Command officials.

Since fiscal year 2001, CENTCOM has become more reliant on civilian personnel. Specifically, we found that the number of authorized civilian positions at CENTCOM increased about sixfold, from about 190 positions in fiscal year 2001 to about 1,120 positions in fiscal year 2013. In contrast, the number of authorized military positions increased by 15 percent, from about 1,400 positions to 1,610 positions in the same period. The increased reliance on civilian personnel also changed the composition of the command. In fiscal year 2001, civilian positions constituted about 10 percent of total authorized positions at CENTCOM, with the proportion growing to about 40 percent by fiscal year 2013. According to DOD officials, the increase in authorized civilian positions is the result of attempts to rebalance workload and become a cost-efficient workforce, namely by converting positions filled by military personnel or in-sourcing services performed by contractors to civilian positions.

In recent years, DOD has taken some steps to limit additional growth in personnel at the unified combatant commands, including CENTCOM. In 2009 and 2010, the Deputy Secretary of Defense established personnel baselines for the number of major headquarters activity positions at the combatant commands to provide more predictability over requirements for military and civilian positions.²² Later in 2010, as part of the Secretary of Defense's 2010 efficiency initiative, the department was directed to take a number of steps to limit personnel growth, including instituting caps on

²²Deputy Secretary of Defense memorandums, *Combatant Command Management Headquarters Manpower Baseline* (January 2009 and February 2010). The 2010 memo set CENTCOM's baseline at 1,383 positions (522 military and 861 civilian full-time equivalents). The memos state the Military Intelligence Program, defense health program, and counter-narcotics are not included in the baseline.

authorized civilian personnel for fiscal years 2011 through 2013, including civilians at the combatant commands and service component commands.²³ To more-effectively manage combatant-command personnel levels and funding, in June 2011 the Secretary of Defense set limits for major headquarters activity civilian personnel at the combatant commands for fiscal years 2013 through 2017.²⁴ Any growth above these limits in fiscal years 2013 through 2017 has to be validated by the Joint Staff and military services, and must be based on workload and funding considerations.²⁵ In establishing the limits, the Secretary of Defense also stated that the major headquarters activity baselines and business rules established for military positions in 2009 and 2010 were to remain in effect. These steps to limit growth in civilian positions are reflected in our analysis of the number of authorized positions at CENTCOM, which showed the number of civilian positions holding steady from fiscal years 2011 through 2013.

Our prior work on defense headquarters found weaknesses in the process DOD uses to review and validate authorized civilian and military positions at the geographic combatant commands.²⁶ Specifically, in May 2013 we found that DOD has a process for evaluating requests for additional authorized positions, but it did not periodically evaluate the commands' authorized positions to ensure they are needed to meet the commands' assigned missions. Therefore, we recommended that the department require a comprehensive, periodic evaluation of whether the

²³Secretary of Defense, *Guidance on DOD Efficiency Initiatives with Immediate Application*, (Aug. 20, 2010) and Under Secretary of Defense, *Implementation of Secretary of Defense Efficiency Initiatives—Re-sizing the Joint Intelligence Operations Centers (JIOCs) and Defense Intelligence Agency (DIA) Forward Support to Combatant Commands (COCOMS)*, (Jan. 28, 2011). As part of the 2010 efficiency initiatives, the department also reduced the size of the geographic combatant command intelligence directorates. Specifically, the Deputy Secretary of Defense authorized 943 positions for CENTCOM's intelligence directorate.

²⁴Secretary of Defense, *Combatant Command (COCOM) Civilian and Contractor Manpower Management*, (June 29, 2011). The memo set CENTCOM's major headquarters activity civilian personnel baseline at 468 full-time equivalents. The memo states the Military Intelligence Program, defense health program, transportation working capital fund, special operations—specific appropriations, and service component command personnel levels are excluded from the caps and baselines.

²⁵Authorized positions found on the commands' Joint Table of Distribution are for normal, day-to-day operations.

²⁶[GAO-13-293](#).

size and structure of the combatant commands meet assigned missions. DOD disagreed with our recommendation, stating that the combatant commands had already been reduced during previous budget reviews. Our May 2013 report acknowledged and described several of the actions DOD had taken to manage growth at its combatant commands. However, we continue to maintain that these actions do not constitute a comprehensive, periodic review because the department's actions have not included all authorized positions at the combatant commands. Consequently, we continue to believe that institutionalizing a periodic evaluation of all authorized positions would help to systematically align personnel with those missions and add rigor to the process.

CENTCOM Relies on Temporary and Contractor Personnel to Augment the Command Headquarters

Focusing solely on trends in authorized military and civilian positions provides an incomplete picture of the personnel dedicated to CENTCOM's headquarters because the command relies heavily on temporary personnel and contractors to fulfill its mission requirements. Temporary personnel include individual augmentees, civilian temporary hires, and activated reservists. According to CENTCOM officials, these temporary personnel do not fill any permanent authorized positions and are primarily responsible for supporting the command's contingency operations in Afghanistan. Our analysis of CENTCOM's temporary personnel data found that CENTCOM had about 550 temporary personnel in fiscal year 2013. About 35 percent of the temporary personnel were supporting CENTCOM's theater special operations command, while 52 percent were assigned throughout CENTCOM's other headquarters directorates, and the remaining 13 percent were supporting CENTCOM's intelligence directorate.

We also found that CENTCOM relies heavily on contractors to support and fulfill its mission requirements at headquarters. CENTCOM reported having about 1,100 contractor personnel on hand in fiscal year 2013.²⁷ Our work over the past decade on DOD's contracting activities has noted the need for DOD to obtain better data on its contracted services and personnel to enable it to make more-informed management decisions, ensure department-wide goals and objectives are achieved, and have the

²⁷CENTCOM's contracted services are generally funded using base or overseas contingency operations appropriations.

resources to achieve desired outcomes.²⁸ In response to our past work, DOD has outlined its approach to document contractor full-time equivalents and collect personnel data from contractors. However, DOD does not expect to fully collect data on contractor personnel until fiscal year 2016.

As with its military and civilian positions, DOD has taken steps to limit additional growth in contracted services at combatant commands, including CENTCOM. For example, in a June 2011 memo, the Secretary of Defense directed reductions in funding for service support contractors for all combatant commands including CENTCOM and military services.²⁹ Specifically, the memo directed the combatant commands and military services to limit total expenditures on service support contracts. The National Defense Authorization Act for Fiscal Year 2012 also imposed limits on DOD's contract services for fiscal years 2012 and 2013, to include limiting DOD's total obligations for contract services in each fiscal year not to exceed the amount requested for these services in the fiscal year 2010 President's Budget Request.³⁰ Furthermore, the National Defense Authorization Act for Fiscal Year 2014 extends these limits into fiscal year 2014.³¹ Table 2 shows the number of temporary and contractor personnel at CENTCOM headquarters, and separately, those within its intelligence directorate and its theater special operations command in fiscal year 2013.

²⁸See GAO, *Defense Acquisitions: Further Actions Needed to Improve Accountability for DOD's Inventory of Contracted Services*, [GAO-12-357](#) (Washington, D.C.: Apr. 6, 2012); *Defense Headquarters: Further Efforts to Examine Resource Needs and Improve Data Could Provide Additional Opportunities for Cost Savings*, [GAO-12-345](#) (Washington, D.C.: Mar. 21, 2012); and *Defense Acquisitions: Further Action Needed to Better Implement Requirements for Conducting Inventory of Service Contract Activities*, [GAO-11-192](#) (Washington, D.C.: Jan. 14, 2011).

²⁹Secretary of Defense, *Combatant Command (COCOM) Civilian and Contractor Manpower Management*.

³⁰Pub. L. No. 112-81, § 808 (2011).

³¹Pub. L. No. 113-66, § 802 (2013).

Table 2: Number of Temporary and Contractor Personnel at U.S. Central Command (CENTCOM) in Fiscal Year 2013

	U.S. Central Command Headquarters	U.S. Central Command Intelligence Directorate	Special Operations Command Central	Total
Temporary personnel	287	69	192	548
Contractor personnel	677	357	60	1,094
Total	964	426	252	1,642

Source: Department of Defense (DOD) data. | GAO-14-440

Note: This table includes actual temporary and contractor personnel at CENTCOM.

In addition to CENTCOM's temporary personnel, there were another 1,400 personnel located at CENTCOM headquarters in fiscal year 2013. These additional personnel represent defense combat support agencies such as the National Geospatial-Intelligence Agency, other government agencies such as the Department of Homeland Security, liaison officers, and non-U.S. personnel from coalition partner nations. The personnel, while physically located at CENTCOM, do not report to the CENTCOM commander and are not funded by CENTCOM.

Growth in the Number of Authorized Positions at CENTCOM's Service Component Commands Varied

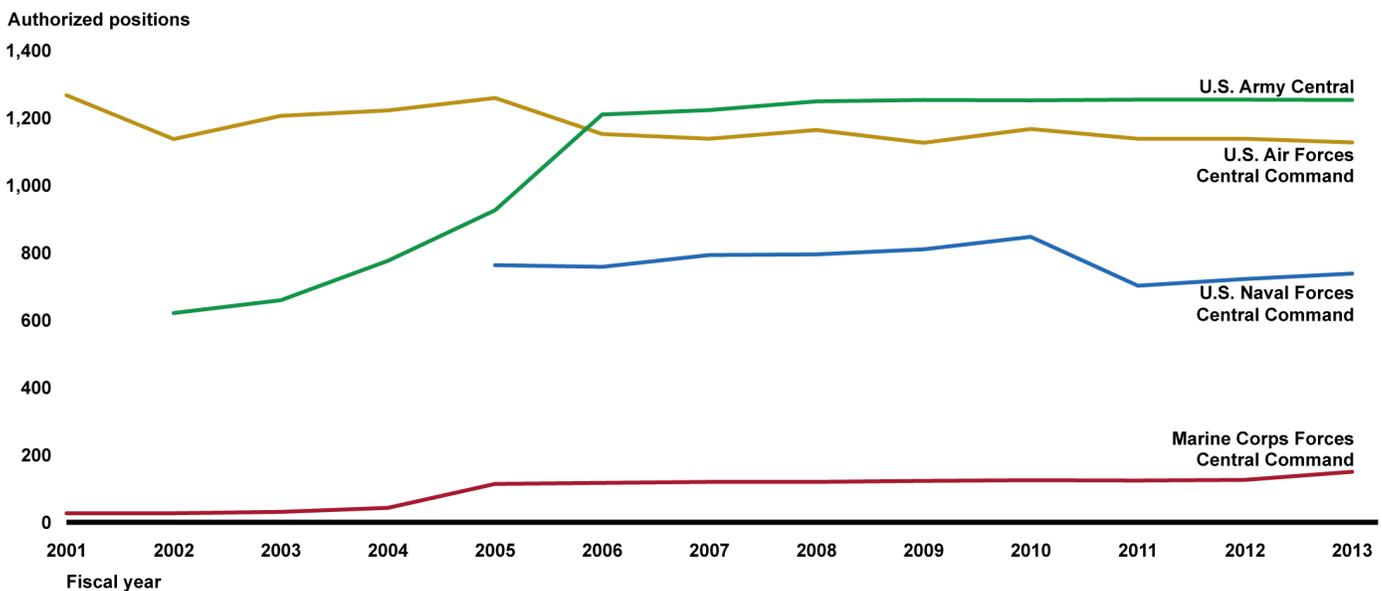
Our analysis of data provided by CENTCOM's service component commands shows that total authorized military and civilian positions increased at the Army component command since fiscal year 2002 and at the Marine Corps component command since fiscal year 2001; however, the availability of data varied among the commands, which limited our analysis in some cases.³² At U.S. Army Central, authorized military and civilian positions more than doubled from about 620 in fiscal year 2002 to about 1,255 positions in fiscal year 2013. At Marine Corps Forces Central Command, authorized military and civilian positions grew from 27 in fiscal year 2001 to 150 in fiscal year 2013. According to service component command officials, the primary reason for the increases in authorized positions at U.S. Army Central and Marine Corps Forces Central Command was to support contingency operations in Iraq and

³²U.S. Naval Forces Central Command was unable to provide data on its authorized civilian positions prior to fiscal year 2005 because the command does not have access to these data within their personnel system. U.S. Army Central was unable to provide data on its authorized positions for fiscal year 2001 given limitations within the Army's personnel database. Prior to fiscal year 2005, Marine Corps Forces Central Command was part of Marine Corps Forces Pacific Command and the mission requirements in Marine Corps Forces Central Command's area of responsibility were also supported by personnel from Marine Corps Forces Pacific Command.

Afghanistan. U.S. Army Central officials stated that its growth was also attributable to a doctrinal shift that designated U.S. Army Central as a stand-alone Army service component command to CENTCOM and a direct reporting unit to Army headquarters. Marine Corps Forces Central Command officials also stated that the command was designated as an independent component in fiscal year 2005 and this designation contributed to the growth in its headquarters personnel.

Our analysis of data provided by the Navy and Air Force service component commands shows that total authorized military and civilian positions decreased at the Navy component command since fiscal year 2005 and the Air Force component command since fiscal year 2001. Specifically, U.S. Naval Forces Central Command headquarters positions decreased from 763 authorized military and civilian positions in fiscal year 2005 to 738 authorized positions in fiscal year 2013. In addition, U.S. Air Forces Central Command's authorized military and civilian headquarters positions decreased from 1,267 in fiscal year 2001 to 1,127 authorized positions in fiscal year 2013. Figure 5 below shows changes in the number of authorized military and civilian positions at CENTCOM's service component commands over time, based on our analysis of available data.

Figure 5: Authorized Military and Civilian Positions at U.S. Central Command's (CENTCOM) Service Component Commands



Source: GAO analysis of U.S. Central Command's service component commands' data. | GAO-14-440

Note: U.S. Naval Forces Central Command was unable to provide data on its authorized civilian positions prior to fiscal year 2005 because the command does not have access to these data within their personnel system; therefore we limited our analysis of the command's authorized positions to fiscal years 2005 through 2013. U.S. Army Central was unable to provide data on its authorized positions for fiscal year 2001 given limitations within the Army's personnel database; therefore we limited our analysis of the command's authorized positions to fiscal years 2002 through 2013. Prior to fiscal year 2005, Marine Corps Forces Central Command was part of Marine Corps Forces Pacific Command, and the mission requirements in Marine Corps Forces Central Command's area of responsibility were also supported by 75 personnel from Marine Corps Forces Pacific Command.

Similar to CENTCOM, the service component commands rely on temporary personnel to augment their commands. Our analysis shows that the Marine Corps and Navy service component rely heavily on temporary personnel to support the commands' headquarters. Marine Corps Forces Central Command augmented its 150 authorized military and civilian positions within its headquarters with an additional 88 temporary personnel in fiscal year 2013. According to Marine Corps Forces Central Command officials, the temporary personnel fulfill critical requirements for building partner-nation military capabilities across the region. Similarly, U.S. Naval Forces Central Command augmented its 738 authorized military and civilian positions within its headquarters with an additional 286 temporary personnel. According to U.S. Naval Forces Central Command officials, temporary personnel provide short-term support with a clearly defined goal, to include special projects; exercise-related functions; and emerging and unplanned mission requirements. Table 3 shows the number of authorized military and civilian positions and the temporary personnel at each service component command in fiscal year 2013.

Table 3: Number of Authorized Military and Civilian Positions and Temporary Personnel at U.S. Central Command's (CENTCOM) Service Component Commands in Fiscal Year 2013

	U.S. Army Central	U.S. Air Forces Central Command	U.S. Naval Forces Central Command	Marine Corps Forces Central Command	Total
Authorized positions	1,253	1,127	738	150	3,268
Temporary personnel	34	57	286	88	465
Total	1,287	1,184	1,024	238	3,733

Source: GAO analysis of Department of Defense (DOD) data. | GAO-14-440

We found that the data on contractors at the service component commands varied or were unavailable, and thus trends could not be identified. We found that some service component commands do not maintain data on the number of contractor personnel on hand and others used varying methodologies to track these personnel, counting the number of contractors on hand or the number of identification badges

issued. For example, U.S. Army Central officials stated that the command counts contractors by identification badges issued for the current fiscal year and cannot provide historical data on the number of contractor personnel, while U.S. Naval Forces Central Command officials said that the command tracks the costs of the contract and not the personnel performing the contract service. As stated above, our work over the past decade on DOD's contracting activities has noted the need for DOD to obtain better data on its contracted services.³³ In response to our past work, DOD has outlined its approach to document contractor full-time equivalents and collect personnel data from contractors. However, DOD does not expect to fully collect data on contractor personnel until fiscal year 2016.

DOD Is Planning Reductions to CENTCOM and Its Components, but the Extent of Reductions and Timing Have Not Been Finalized

DOD is taking steps to examine the size and structure of CENTCOM and its service components' headquarters, but the extent of reductions and their timing had not been finalized at the time of this report's issuance. Specifically, in response to the Secretary of Defense's 2013 direction to reduce management headquarters, CENTCOM is planning to reduce its total positions by 47 civilian and 80 military positions from fiscal years 2015 through 2019. Prior to the Secretary's 2013 headquarters reductions, CENTCOM was in the process of conducting an analysis to better prepare the command to manage its resources for normal operations, but CENTCOM officials stated the results of this analysis were overcome by the Secretary of Defense's directed reductions to headquarters. The command's intelligence directorate is also reducing a portion of its authorized positions from 1,169 authorized positions in fiscal year 2013 to 943 over fiscal years 2015 to 2019. The military services have also taken some steps to resize CENTCOM's Army and Air Force service component commands to a standardized structure for the future, but these steps have not been finalized. In total, CENTCOM and its service component commands are planning on a 20 percent reduction for a total of 1,194 reductions to authorized military and civilian positions. As table 4 shows, the commands' efforts vary, with U.S. Army Central planning to reduce the most authorized positions.

³³See [GAO-12-357](#), [GAO-12-345](#), and [GAO-11-192](#)

Table 4: Summary of Planned Reductions in Authorized Positions at U.S. Central Command (CENTCOM) and Its Service Component Commands as of April 2014

Command	Fiscal year 2013 authorized positions	Description of planned actions	Planned reduction in authorized positions	Percentage of planned reduction compared to authorized positions
U.S. Central Command	2,729	Reduce its authorized positions by 47 civilian and 80 military management headquarters positions by fiscal year 2019 in response to Secretary of Defense's directed headquarters reductions. The command is also reducing its intelligence directorate positions from 1,169 authorized positions in fiscal year 2013 to 943 by fiscal year 2019.	353	13%
U.S. Army Central	1,253	Reduce authorized positions to 620 by fiscal year 2017 as a result of the Army's service component command standardized structure.	633	51
U.S. Air Forces Central Command	1,127	Reduce authorized positions to 956 as a result of the standardized structure created, but the Air Force has not given a time frame to complete this reduction.	171	15
U.S. Naval Forces Central Command	738	Reduce authorized positions by 5 percent over the period fiscal year 2015 through fiscal year 2019 in response to Secretary of Defense's headquarters reductions.	37	5
Marine Corps Forces Central Command	150	Freeze the number of authorized positions at Marine Corps Forces Central to the fiscal year 2013 levels in response to Secretary of Defense's reductions in headquarters budgets.		
Total	5,997		1,194	20%

Source: GAO analysis of Department of Defense (DOD) information. | GAO-14-440

Note: Percentages in the table are rounded to the closest whole number.

- Army:** In response to the Secretary of Defense's direction in 2013 to reduce headquarters budgets, the Department of the Army directed a review to reduce Army headquarters by 25 percent. According to U.S. Army Central officials, the command was already in the process of planning to reduce its 1,253 total authorized positions to 620 by fiscal year 2017 as a result of previous Army guidance directing all of its service component command to conform to a standard structure. U.S. Army Central officials stated that the guidance to reduce positions will create operational risk because the command will have to request additional personnel to address another contingency operation. Command officials also stated that the command's 25 percent

reduction will be in addition to the previously directed standardized command structure.

- **Air Force:** In 2010, Air Force headquarters issued a directive establishing U.S. Air Forces Central Command at 956 authorized positions, but did not include a timeframe for when the command was supposed to reach this number of positions. This direction was designed to improve operational support and planning for all Air Force components. In order to reach the 956 authorized positions, U.S. Air Forces Central Command will have to reduce its 1,127 total authorized positions. However, U.S. Air Forces Central Command officials are not certain how this reduction will affect future steady-state missions since they do not know how many personnel will be needed to support missions like the command's Combined Air and Space Operations Center once operations in Afghanistan drawdown.
- **Marine Corps:** According to Marine Corps' headquarters officials, the Marine Corps has directed Marine Corps Forces Central Command to freeze the number of authorized positions at its fiscal year 2013 level of 150 positions. Marine Corps Forces Central Command officials also stated that the command was directed to cancel planned growth of 32 positions in its headquarters staff. Marine Corps Forces Central Command officials stated that the command would also like to move its U.S.-based headquarters to a location within CENTCOM's geographic region and consolidate with its existing headquarters command elements in theater, which could affect the command's resource requirements. However, Marine Corps' headquarters officials stated that the decision to move the headquarters will be dependent on extensive analysis.
- **Navy:** In response to the Secretary of Defense's 20 percent reductions, Navy officials stated that the Department of the Navy has directed U.S. Naval Forces Central Command to reduce its 738 authorized positions by 5 percent, in recognition of the command's continued level of operations in CENTCOM's area of responsibility. The 5 percent reduction is planned to take place from fiscal years 2015 through 2019 in accordance with the Secretary of Defense's direction. U.S. Naval Forces Central Command is also in the process of conducting a study to determine the command's future missions so that it can determine personnel requirements for peacetime operations, but the study has not been completed.

CENTCOM and Its Components Rely Heavily on Overseas Contingency Operations Appropriations to Operate Their Headquarters, and Plans for Transitioning These Costs Have Not Been Developed

We found that CENTCOM, two of its service component commands, and its theater special operations command primarily use overseas contingency operations appropriations to operate their headquarters. CENTCOM and its components have determined some of their costs are enduring and thus are expected to continue after the end of contingency operations, but the military services have not transitioned these enduring costs to DOD's base budget.³⁴ However, because the department is waiting on decisions about military involvement in Afghanistan and how the administration plans to fund enduring costs, it has not issued guidance that addresses how to pay for these enduring costs or established a time frame for when to transition them from DOD's overseas contingency operations appropriations to DOD's base budget, and the services have not included these costs in their base budget plans.

CENTCOM and Some of Its Components Primarily Use Overseas Contingency Operations Appropriations to Operate Their Headquarters

We found that the majority of the costs to operate and support headquarters for CENTCOM, two of its four service component commands, and its theater special operations command were funded with overseas contingency operations appropriations in fiscal year 2013. Of the \$793 million in total headquarters costs for CENTCOM,³⁵ its Navy and Marine Corps service component commands, and its theater special operations command for fiscal year 2013, about 76 percent, or \$600 million, was funded using overseas contingency operations appropriations. Comparable data for CENTCOM's Army and Air Force service component commands were not available, as discussed below. Table 5 provides the fiscal year 2013 headquarters costs and appropriations source (base and overseas contingency operations appropriation) for CENTCOM, two of its service component commands,

³⁴For the purposes of this report, enduring costs refer to costs expected to continue after overseas contingency operations in Afghanistan end.

³⁵Costs for the Office of Security Cooperation-Iraq, which is responsible for conducting security cooperation activities and building partner capacity in Iraq were \$383 million of CENTCOM's \$501 million total overseas contingency operation costs in fiscal year 2013.

and its theater special operations command. See appendix II for nominal obligations.

Table 5: Fiscal Year 2013 Headquarters Costs and Appropriations Source for U.S. Central Command (CENTCOM), Some Service Component Commands, and Special Operations Command Central

Current-year dollars, in millions				
Command	Total	Base	Overseas contingency operations	Overseas contingency operations as a percentage of total
U.S. Central Command	\$648	\$147	\$501	77%
Marine Corps Forces Central Command	42	8	34	81
U.S. Naval Forces Central Command	83	31	52	63
Special Operations Command Central	20	7	13	65
Total	\$793	\$193	\$600	76%

Source: GAO analysis of Department of Defense (DOD) data. | GAO-14-440

Note: The headquarters costs reflect obligations for operation and maintenance reported by DOD. Dollars are rounded to the closest whole number.

U.S. Army Central and U.S. Air Forces Central Command were not able to provide specific data on the costs to operate and support their headquarters funded by overseas contingency operations appropriations. According to U.S. Army Central officials, the command was not able to separate its overseas contingency operations—funded headquarters costs because the Army’s financial management system did not begin to separate these costs until fiscal year 2011. The officials stated that headquarters costs to support overseas contingency operations were accounted for within various operations and directed missions and the Army used a different accounting method to track these costs than what is used to track base budget–funded costs. Officials stated that the Army instituted specific accounting codes for overseas contingency operations funding and this improved accounting was incorporated within the Army’s financial management system in fiscal year 2012. U.S. Army Central has identified enduring activities funded with overseas contingency operations appropriations and continues efforts to move these costs to the Army’s base budget. These officials also stated that all of the command’s activities in support of U.S. Central Command are almost entirely

resourced with overseas contingency operations appropriations.³⁶ U.S. Air Forces Central Command officials also told us that the command was not able to separate its overseas contingency operations costs for the headquarters because these costs also include consolidated sustainment costs for all of the commands' bases and units throughout the area of responsibility. These officials also stated that a large majority of the command's activities are funded through overseas contingency operations appropriations.³⁷

Plans for Transitioning Enduring Costs to DOD's Base Budget Have Not Been Developed

DOD has recognized that funding for overseas contingency operations is expected to decrease as operations in Afghanistan draw down, and CENTCOM and its components have determined that some headquarters activities will be enduring and expected to continue after the end of ongoing contingency operations. The military services' planning guidance and posture statements report that overseas contingency operations appropriations will end and that they are currently funding enduring costs with these appropriations. For example, the Army's 2013 *Strategic Planning Guidance* states that it is critical for the Army to examine which activities are relevant for future operations and need to be moved to the base budget, and which can be eliminated with the expected decrease or elimination of overseas contingency operations appropriations. In addition, the Air Force's 2013 *Posture Statement* states that numerous Air Force activities are funded through overseas contingency operations appropriations, but the costs for these activities must migrate to the base budget in order for them to be retained. Further, the *Fiscal Year 2014 Department of Navy Posture* hearing statement notes that the Navy is dependent on overseas contingency operations funding and needs to develop a more-enduring funding strategy in order to maintain its current readiness and level of overseas presence in the future. Guidance provided to the Marine Corps by the Department of the Navy also states that as overseas contingency operations appropriations are reduced, some enduring activities that have been covered with overseas contingency operations appropriations may have to transition to the base budget.

³⁶U.S. Army Central obligated about \$13 billion in overseas contingency operations appropriations in fiscal year 2013 across the command.

³⁷U.S. Air Forces Central Command obligated over \$1.3 billion in overseas contingency operations appropriations in fiscal year 2013 across the command.

In some cases, CENTCOM's service components have moved forward in identifying enduring activities, but the military services have not approved these requests to transition costs for enduring activities to DOD's base budget, and these activities continue to be funded by overseas contingency operations appropriations. For example, U.S. Army Central officials stated they identified command and control functions in the region as enduring activities and that the command submitted a request to transition these costs to DOD's fiscal year 2014 base budget request. However, U.S. Army Central officials stated that Army headquarters did not approve this request because it believes the Office of the Under Secretary of Defense (Comptroller) should increase the Army's base budget before the Army attempts to transfer these enduring costs. Further, U.S. Air Forces Central Command officials identified several enduring costs, including \$113.5 million in costs for its Combined Air and Space Operations Center in fiscal year 2013 and requested that these costs be included in DOD's fiscal year 2015 base budget, but Air Force headquarters did not approve this request.³⁸ According to an Air Force headquarters official, the Air Force is waiting on decisions about military involvement in Afghanistan to determine which costs are enduring. Marine Corps Forces Central Command officials stated that Marine Corps headquarters reviewed all overseas contingency operations requirements in fiscal year 2012 in preparation for transitioning enduring activities to DOD's base budget. The officials stated that they plan to request to transition these enduring activities into DOD's fiscal year 2016 budget request. U.S. Naval Forces Central Command officials also told us that Isa Air Base in Bahrain is an enduring activity and obligated approximately \$11 million in overseas contingency operations appropriations to fund services provided by Bahrain's military, such as physical security for the air base in fiscal year 2013. According to U.S. Naval Forces Central Command officials, the command submitted a request to the Department of the Navy to transfer the enduring costs for the air base to DOD's fiscal year 2014 base budget, but this request was denied, and a Navy headquarters official stated that the Navy will not make any further attempt to transition U.S. Naval Forces Central Command's enduring costs to DOD's base budget until it receives direction from DOD to do so.

³⁸According to U.S. Air Forces Central Command officials, this cost figure does not include various contracts and services that are centrally managed and consolidated at Air Force headquarters for efficiency purposes.

DOD's base budget contains the department's priorities for allocating resources, supports the normal, day-to-day operations of the department and, along with the rest of the federal budget, is the primary vehicle by which the President and Congress select among competing fiscal demands.³⁹ It is the President's proposed plan for managing funds, setting levels of spending, and financing the spending of the federal government, and the budget's importance makes it essential that it be comprehensive and clear. DOD's request for overseas contingency operations appropriations reflects the additional costs tied to ongoing military operations, like those in Afghanistan. However, according to DOD officials, DOD and the military services have funded enduring costs expected to continue after the end of these operations with overseas contingency operations appropriations and have not included time frames for transitioning these enduring costs to their base budget plans.

DOD headquarters officials stated that the constrained fiscal environment created by sequestration and DOD's subsequent base-budget cuts have contributed to the department's reluctance to transition overseas contingency operations costs to DOD's base budget. Additionally, according to DOD officials, the department has not issued any guidance on how to pay for enduring costs funded by overseas contingency operations appropriations or established a time frame to transition these costs to DOD's base budget because the department is waiting on decisions surrounding future U.S. military involvement in Afghanistan and how the administration plans to fund enduring costs in its base budget. In the absence of such guidance, service component command officials stated that the military services have denied requests to transition enduring costs to DOD's base budget and instead have continued to fund these enduring costs using DOD's overseas contingency operations appropriations. However, continuing to fund enduring activities with overseas contingency operations appropriations does not provide a complete picture of the department's future resource requirements and avoids making trade-off decisions at time of increasing fiscal constraints. Without guidance that addresses how to pay for enduring headquarters costs funded by overseas contingency operations appropriations and establishes a time frame to transition these costs to DOD's base budget,

³⁹Office of Management and Budget, *Preparation, Submission, and Execution of the Budget*, Circular No. A-11, (July 2013). GAO, *A Glossary of Terms Used in the Federal Budget Process*, [GAO-05-734SP](#) (Washington, D.C.: September 2005).

DOD may have difficulty fully resourcing these activities once the funding decreases or ceases.

Conclusions

Since October 2001, DOD has relied on overseas contingency operations appropriations to support its operations in Afghanistan and in Iraq. In the intervening years, the number of authorized positions and the headquarters costs of CENTCOM, its service component commands, and its theater special operations command have increased considerably. As military operations in Afghanistan drawdown, DOD faces a reduction in funding for overseas contingency operations, while similarly grappling with anticipated fiscal pressure. It is important that DOD have a clear means of determining how to pay for enduring costs and provide the military services, CENTCOM, and its service component commands with time frames for when these enduring costs will be transitioned to DOD's base budget once decisions have been made about the military involvement in Afghanistan and how the administration plans to fund enduring costs. Without guidance on how to pay for enduring costs, and a time frame for transitioning the costs for enduring activities to the base budget, DOD may have difficulty sustaining these activities moving forward or it may face difficult resource trade-off decisions.

Recommendations for Executive Action

We recommend that the Secretary of Defense direct the Office of the Under Secretary of Defense (Comptroller) and the Office of Cost Assessment and Program Evaluation to develop guidance on transitioning enduring activities that have been funded with overseas contingency operations appropriations to DOD's base budget, including a time frame for this transition.

Agency Comments and Our Evaluation

We provided a draft of this report to DOD for review and comment. DOD provided written comments, which are summarized below and reprinted in appendix IV. In its written comments, DOD partially concurred with the report's recommendation to develop guidance on transitioning enduring activities that have been funded with overseas contingency operations appropriations to DOD's base budget, including a time frame for this transition.

In its comments, the department agreed that the process of determining what overseas contingency operations-funded activities will endure and the timeline for transitioning those costs to the base budget is critical. However, DOD stated that this process cannot be accomplished at a single point in time due to uncertainty over the evolution of threats in

CENTCOM's area of responsibility and the impact of the caps enacted in the Budget Control Act of 2011 on its ability to migrate additional requirements to the base budget. DOD stated that providing guidance will be a multiyear process that will be refined as it gets a clearer picture of CENTCOM's enduring missions as well as the criteria for and scope of future overseas contingency operations budgets. DOD further stated that it plans to issue guidance for the fiscal year 2016 base budget request by the end of July 2014 and this guidance will contain information on transitioning enduring activities from the overseas contingency operation budget.

DOD's plan to issue guidance regarding the transition of enduring requirements to DOD's base budget request for fiscal year 2016 is a positive step. Further, as noted in the report, we recognize that the department is waiting on decisions surrounding the future U.S. military involvement in Afghanistan and how the administration plans to fund enduring costs before it issues guidance on how to pay for these costs. We also note in the report that DOD officials cited the constrained fiscal environment created by sequestration as a factor in DOD's reluctance to develop guidance to transition overseas contingency operations costs to DOD's base budget. We understand the transition cannot be accomplished at a single point in time; however, an extended multiyear effort may not be available to the department if there are significant decreases in overseas contingency operations appropriations. Therefore, we continue to believe that a time frame for the transition is needed so the department can start making trade-off decisions at a time of increasing fiscal constraints. In addition, by continuing to fund these enduring activities with overseas contingency operations appropriations DOD is not providing decision makers with a complete picture of the department's future resource requirements. Thus, without guidance that addresses how to pay for enduring activities, and a time frame for transitioning these costs to DOD's base budget, the department may face difficulties in sustaining these activities in the future and further delay difficult resource trade-off decisions by DOD and Congress.

DOD also provided technical comments, which we have incorporated, as appropriate.

We are sending copies of this report to the appropriate congressional committees, the Secretary of Defense, the Chairman of the Joint Chiefs of Staff, the Secretaries of the military departments, and the Commandant of

the Marine Corps. In addition, this report is available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-3489 or pendletonj@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix V.

A handwritten signature in black ink that reads "John H. Pendleton". The signature is written in a cursive style with a long, sweeping underline that extends to the right.

John H. Pendleton, Director
Defense Capabilities and Management

List of Committees

The Honorable Carl Levin
Chairman
The Honorable James Inhofe
Ranking Member
Committee on Armed Services
United States Senate

The Honorable Richard J. Durbin
Chairman
The Honorable Thad Cochran
Ranking Member
Subcommittee on Defense
Committee on Appropriations
United States Senate

The Honorable Howard P. "Buck" McKeon
Chairman
The Honorable Adam Smith
Ranking Member
Committee on Armed Services
House of Representatives

The Honorable Rodney Frelinghuysen
Chairman
The Honorable Pete Visclosky
Ranking Member
Subcommittee on Defense
Committee on Appropriations
House of Representatives

Appendix I: Objectives, Scope, and Methodology

Mandates from the House and Senate Armed Services committees required GAO to review the resources of U.S. Central Command (CENTCOM).¹ This report (1) identifies the trends in personnel devoted to CENTCOM and its service component commands since fiscal year 2001 and any steps the Department of Defense (DOD) is planning to take for reducing personnel in the future, and (2) assesses how DOD funds CENTCOM and its service component commands' headquarters costs. To conduct this work and address our objectives, we identified sources of information within DOD that would provide data on the resources devoted to CENTCOM and its supporting service component commands.

To identify the trends in personnel devoted to CENTCOM and its supporting service component commands headquarters and any steps DOD is planning to take for reducing personnel in the future, we obtained and analyzed available authorized military and civilian position data for each command from fiscal years 2001 through 2013. In addition, we collected data on the number of temporary personnel assigned to the headquarters of CENTCOM, its service component commands, and its theater special operations command for fiscal year 2013. Since historical data were unavailable in some cases, we limited our analysis of changes to authorized military and civilian positions at the service component commands to the fiscal years for which both authorized military and civilian position data were available. Specifically, U.S. Air Forces Central Command and Marine Corps Forces Central Command data were available beginning in fiscal year 2001, U.S. Army Central data were available beginning in fiscal year 2002, and Naval Forces Central Command data were available beginning in fiscal year 2005. To assess the reliability of the data, we interviewed DOD officials and analyzed relevant personnel documentation to ensure that the authorized positions were associated with headquarters operations and support. We also incorporated data-reliability questions into our data-collection instruments, performed logic checks, and compared the multiple data sets received from the organizations against each other to ensure that there was consistency in the data provided. We determined the data were sufficiently reliable for our purposes. We also reviewed and analyzed the results of various studies and analyses DOD has conducted related to the size and structure of CENTCOM and its supporting service component commands, including plans for the future size and structure of these

¹See H. Rep. No. 113-102 (2013) and S. Rep. No. 113-44 (2013).

organizations. In addition, we interviewed CENTCOM and its service component command officials to discuss the personnel trends indicated by the data, reasons why changes in the data or size and structure of the organizations have occurred, and any future plans for sizing and restructuring these organizations.

To assess how DOD funds CENTCOM and its service component headquarters costs, we collected and analyzed data on the obligations of operation and maintenance funding from the military departments base and overseas contingency operations appropriations for CENTCOM, its service component commands, and its theater special operation command from fiscal years 2001 through 2013. We focused on these obligations because they reflect the primary headquarters costs of these organizations, to include the costs for civilian personnel, contract services, travel, and equipment, among others. We did not include costs funded through the Military Intelligence Program or the National Intelligence Program. Since historical data were unavailable in some cases, we confined our analysis of the operations and maintenance obligations at the service component commands to fiscal years 2008 through 2013.² We analyzed CENTCOM, its supporting service component commands, and its theater special operations command obligations data to determine the amount of obligations funded by overseas contingency operations appropriations. We also obtained and analyzed various Office of Management and Budget and DOD budget-related documents including regulations, guidance, and criteria for the fiscal year 2015 President's budget request. To assess the reliability of the data, we interviewed DOD officials and analyzed relevant financial-management documentation to ensure that the data on operation and maintenance obligations that the organizations provided were tied to headquarters costs. We also incorporated data-reliability questions into our data-collection instruments, performed logic checks, and compared the multiple data sets received from the organizations against each other to ensure that there was consistency in the data provided. We determined the data were sufficiently reliable for our purposes. Additionally, we interviewed DOD officials, or where appropriate obtained documentation, from CENTCOM, its service component commands, the military service headquarters, and the Office of the Under Secretary of Defense

²All headquarters' costs in this report are in constant fiscal year 2013 dollars unless otherwise noted. Costs were adjusted for inflation using the Fiscal Year Chain-Weighted GDP Price Index.

(Comptroller) on operation and maintenance obligation trends, reasons why changes in the data have occurred, and whether any plans have been made to transition enduring headquarters activities funded by overseas contingency operations funding into DOD's base budget request. We compared the information we obtained about plans on transitioning components' activities funded by DOD's overseas contingency operations appropriations to the information in the Office of Management and Budget and DOD guidance and policy documents.

We interviewed officials, or where appropriate obtained documentation, at the organizations listed below:

Office of the Secretary of Defense

- Office of the Under Secretary of Defense (Comptroller)
- Office of the Under Secretary of Defense for Intelligence

Joint Staff

- Manpower and Personnel Directorate
- Strategic Plans and Policy Directorate

Department of the Air Force

- Office of the Secretary of the Air Force, Manpower and Personnel

Department of the Army

- Office of the Assistant Secretary of the Army for Financial Management and Comptroller, Army Budget Office
- Office of the Deputy Chief of Staff for Personnel, G-1, Plans and Resources Directorate
- Office of the Deputy Chief of Staff for Operations and Plans, G-3/5/7; Operations and Plans, Force Management Directorate
- Training and Doctrine Command

Department of the Navy

- Office of the Assistant Secretary of the Navy (Financial Management and Comptroller), Office of Budget
- Headquarters, U.S. Marine Corps

CENTCOM

- U.S. Air Forces Central Command
- U.S. Army Central

-
- U.S. Naval Forces Central Command
 - Marine Corps Forces Central Command
 - Special Operations Command Central

We conducted this performance audit from July 2013 to June 2014 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix II: Headquarters Costs in Nominal Terms

Table 6: Base-Budget Funded Headquarters Costs at U.S. Central Command (CENTCOM), Its Service Component Commands, and Theater Special Operations Command in Fiscal Years 2008 through 2013

Nominal dollars						
Command	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
U.S. Central Command	\$150,827,243	\$165,703,537	\$185,949,618	\$181,411,132	\$193,030,403	\$146,639,406
U.S. Army Central	9,160,945	17,420,504	13,119,935	15,991,763	14,542,677	12,758,000
U.S. Air Forces Central Command	40,484,913	37,197,881	35,132,465	41,548,369	37,998,823	46,540,677
U.S. Naval Forces Central Command	31,855,000	33,192,000	30,112,000	38,425,000	32,676,000	31,189,000
Marine Corps Forces Central Command	7,075,585	6,124,488	6,410,810	4,861,053	5,403,496	8,314,447
Special Operations Command Central	5,021,617	11,543,896	6,700,998	4,751,018	7,236,331	6,600,000
Total	\$244,425,303	\$271,182,305	\$277,425,826	\$286,988,335	\$290,887,731	\$252,041,531

Source: GAO analysis of Department of Defense (DOD) data. | GAO-14-440

Note: Headquarters costs reflect obligations for operation and maintenance reported by DOD components in nominal terms.

Table 7: Overseas Contingency Operations—Funded Headquarters Costs at U.S. Central Command (CENTCOM), Its Service Component Commands, and Theater Special Operations Command in Fiscal Years 2008 through 2013

Nominal dollars						
Command	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
U.S. Central Command	\$67,163,784	\$121,930,346	\$222,207,493	\$222,424,489	\$579,589,726	\$500,917,305
U.S. Army Central	n/a	n/a	n/a	n/a	n/a	n/a
U.S. Air Forces Central Command	n/a	n/a	n/a	n/a	n/a	n/a
U.S. Naval Forces Central Command	\$18,176,000	\$30,693,000	\$42,373,000	\$42,397,000	\$51,410,000	\$51,973,000

Appendix II: Headquarters Costs in Nominal Terms

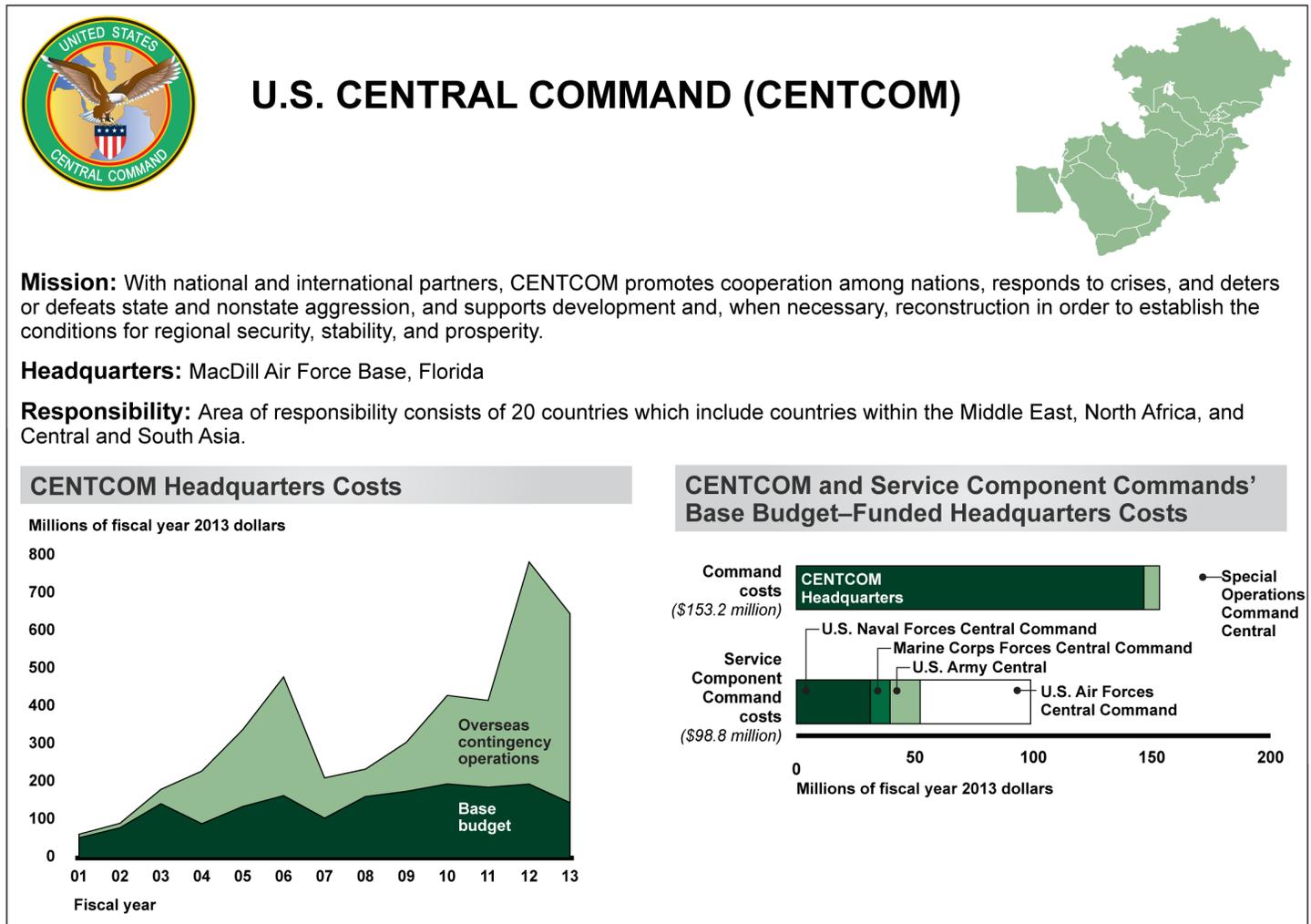
Nominal dollars						
Marine Corps Forces Central Command	n/a	n/a	\$23,744,733	\$32,955,198	\$34,555,491	\$33,823,547
Special Operations Command Central	\$8,944,975	\$11,996,100	\$22,331,336	\$15,966,290	\$14,107,212	\$12,900,000
Total	\$94,284,759	\$164,619,446	\$310,656,562	\$313,742,977	\$679,662,429	\$599,613,852

Source: GAO analysis of Department of Defense (DOD) data. | GAO-14-440

Note: U.S. Army Central and U.S. Air Forces Central Command were not able to separate headquarters costs covered by overseas contingency operations funding. Marine Corps Forces Central Command was unable to separate headquarters costs covered by overseas contingency operations funding prior to fiscal year 2010. Headquarters costs reflect obligations for operation and maintenance reported by Department of Defense components in nominal terms.

Appendix III: Resources Devoted to U.S. Central Command and Its Service Component Commands

Figure 6: Resources Devoted to U.S. Central Command (CENTCOM) and Its Service Component Commands (Part 1 of 3)

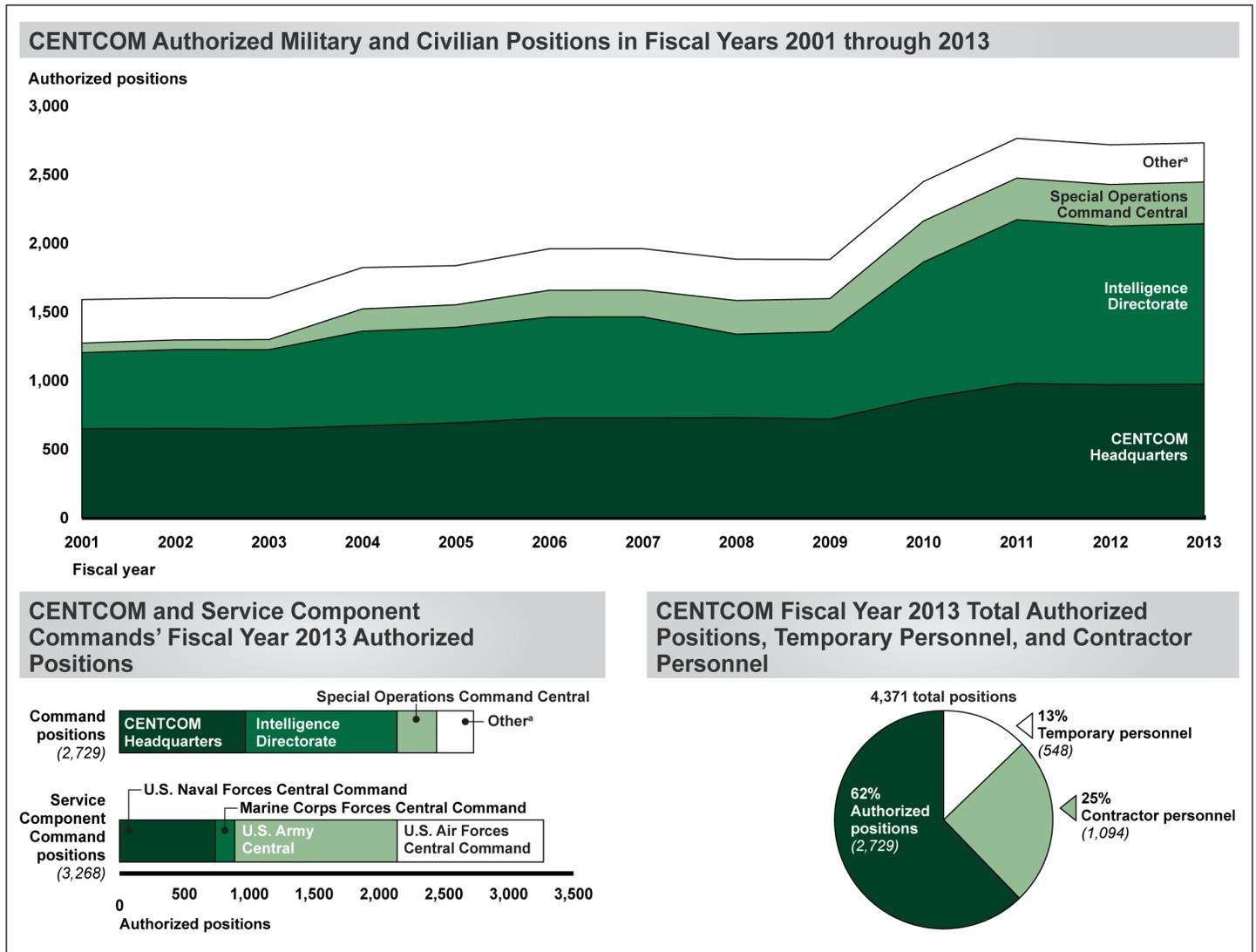


Source: GAO analysis of Department of Defense (DOD), U.S. Central Command, and component data. | GAO-14-440

Note: Mission and headquarters-support costs reflect obligations for operation and maintenance and are represented in constant fiscal year 2013 dollars. These costs include civilian pay, contract services, travel, and equipment, among other costs. The mission and headquarters-support costs for CENTCOM intelligence support, security cooperation organizations, and some costs for Special Operations Command Central are programmed and budgeted for by other organizations and those costs are not reflected in this appendix.

Appendix III: Resources Devoted to U.S. Central Command and Its Service Component Commands

Figure 6: Resources Devoted to U.S. Central Command (CENTCOM) and Its Service Component Commands (Part 2 of 3)



Source: GAO analysis of Department of Defense (DOD), U.S. Central Command, and component data. | GAO-14-440

^aOther includes the following organizations: Security Cooperation Offices, CENTCOM Joint Rear Area, CENTCOM Forward Headquarters, Host Nation Support Division, Combined Joint Task Force–Kuwait, Joint Task Force–South West Asia and the Combined Air and Space Operations Center.

**Appendix III: Resources Devoted to U.S.
Central Command and Its Service Component
Commands**

Figure 6: Resources Devoted to U.S. Central Command (CENTCOM) and Its Service Component Commands (Part 3 of 3)

Fiscal Year 2013 Authorized Military and Civilian Positions by Directorate, Subordinate Unified Command and Other Activities, and Service Component Command			
U.S. Central Command Headquarters Directorates	Military	Civilian	Total
J0 Command Staff	104	47	151
J1 Manpower and Personnel	46	19	65
J2 Intelligence	572	597	1,169
J3 Operations	136	115	251
J4 Logistics	51	26	77
J5 Plans and Policy	67	48	115
J6 Command, Control, Communications, and Cyber Systems	112	126	238
J7 Exercises and Training	15	4	19
J8 Resources, Requirements, Budget, and Assessments	26	29	55
Headquarters Directorates Total	1,129	1,011	2,140
Subordinate Unified Commands and Other Activities	Military	Civilian	Total
Security Assistance Offices	197	54	251
U.S. Special Operations Command Central	250	54	304
Combined Air and Space Operations Center	34	0	34
Subordinate Unified Commands and Other Activities Total	481	108	589
U.S. Central Command Grand Total	1,610	1,119	2,729
Service Component Commands	Military	Civilian	Total
U.S. Air Forces Central Command	1,026	101	1,127
U.S. Army Central	1,173	80	1,253
U.S. Naval Forces Central Command	621	117	738
Marine Corps Forces Central Command	137	13	150
Service Component Command Grand Total	2,957	311	3,268

Source: GAO analysis of DOD, U.S. Central Command, and component data. | GAO-14-440

Note: The combatant commanders have broad authority to organize and structure their commands as they deem necessary to achieve their assigned missions. The commands' structure may include a principal staff officer, personal staff to the commander, a special staff group for technical or tactical advice, and other groups of staff who are responsible for managing personnel, ensuring the availability of intelligence, directing operations, coordinating logistics, preparing long-range or future plans, and integrating communications systems. The commands may also have subordinate unified commands, joint task forces, and other activities, each with their own staff, which support the combatant commands in conducting their operational missions.

Appendix IV: Comments from the Department of Defense



COMPTROLLER

Mr. John Pendleton
Director, Defense Capabilities and Management
U.S. Government Accountability Office
441 G Street, NW
Washington DC 20548

Dear Mr. Pendleton:

This is the Department of Defense (DoD) response to the GAO Draft Report, GAO-14-440, "DEFENSE HEADQUARTERS: Guidance Needed to Transition U.S. Central Command's Costs to the Base Budget," dated April 17, 2014 (GAO Code 351838).

The attached written response partially concurs with the recommendation included in the report. My point of contact for this action is Mr. Kevin Arnwine who can be reached at (703) 614-7157 or by email at kevin.m.arnwine.civ@mail.mil.

Sincerely,

A handwritten signature in blue ink, appearing to read "M. Dilworth".

Monique L. Dilworth
Director for Operations

Attachment



Note: GAO received the Department of Defense's comments on May 30, 2014.

GAO DRAFT REPORT DATED APRIL 17, 2014
GAO-14-440 (GAO CODE 351838)

**“DEFENSE HEADQUARTERS: GUIDANCE NEEDED TO TRANSITION U.S.
CENTRAL COMMAND’S COSTS TO THE BASE BUDGET”**

**DEPARTMENT OF DEFENSE COMMENTS
TO THE GAO RECOMMENDATION**

RECOMMENDATION 1: The GAO recommends that the Secretary of Defense direct the Office of the Under Secretary of Defense (Comptroller) and the Office of Cost Assessment and Program Evaluation to develop guidance on transitioning enduring activities that have been funded with overseas contingency operations appropriations to DOD’s base budget, including a timeframe for this transition.

DoD RESPONSE: DoD partially concurs with the recommendation. The Department agrees that the process of determining what Overseas Contingency Operations (OCO)-funded activities will endure and the timeline for transitioning those costs to the base budget is critical and it has been a focus of annual Program and Budget Reviews for the past three budget cycles. This process cannot, however, be accomplished as a single point-in-time event due to uncertainty over the evolution of threats in the U.S. Central Command’s area of responsibility and the impact of the caps enacted in the Budget Control Act of 2011 on the Department’s ability to migrate additional requirements to the base budget. This will be a multi-year process that will be refined as the Department gets a clearer picture of CENTCOM’s enduring mission(s) as well as the criteria for and scope of future Overseas Contingency Operations (OCO) budgets. Guidance regarding the transition of enduring requirements from the OCO budget request to the FY 2016 base budget request will be incorporated into the Program and Budget Review guidance that will be promulgated to the Services and Defense Agencies by the end of July 2014.

Appendix V: GAO Contact and Staff Acknowledgments

GAO Contact

John H. Pendleton, (202) 512-3489 or pendletonj@gao.gov

Staff Acknowledgments

In addition to the contact named above, key contributors to this report include Richard K. Geiger (Assistant Director), Richard P. Burkard, Jonathan Harmatz, Tobin J. McMurdie, Jamilah L. Moon, Carol D. Petersen, Erika A. Prochaska, Michael D. Silver, and Erik S. Wilkins-McKee.

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