



August 2018

MILITARY PERSONNEL

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

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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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.

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Abbreviations

DOD	Department of Defense
MWR	Morale, Welfare, and Recreation
USD(P&R) Readiness	Under Secretary of Defense for Personnel and Readiness

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August 8, 2018

The Honorable Mac Thornberry
Chairman
The Honorable Adam Smith
Ranking Member
Committee on Armed Services
House of Representatives

The Department of Defense’s (DOD) Morale, Welfare, and Recreation (MWR) programs are a multibillion dollar effort to provide servicemembers and their families with a wide range of benefits designed to support military missions and readiness, both in times of war and peace. In fiscal year 2017, DOD spent approximately \$3.9 billion on MWR programs administered by the Army, the Navy, the Marine Corps, and the Air Force. DOD’s three categories of MWR programs are mission-sustaining programs promoting the physical and mental well-being of servicemembers (Category A), community support system programs for servicemembers and their families (Category B), and recreational activities for servicemembers and their families that are revenue-generating (Category C). The Office of the Under Secretary of Defense for Personnel and Readiness (USD(P&R)) oversees the percentage of appropriated funding provided to MWR programs by category and measures the services’ compliance with established funding “targets.”¹ These targets set the minimum level of appropriated funding by category as a percentage of total expenses compared with funding received from nonappropriated funding sources, such as fees collected from revenue-generating activities.

House Report 115-200 accompanying a bill for the National Defense Authorization Act for Fiscal Year 2018 includes a provision for us to review DOD’s MWR programs. Specifically, the committee expressed concern that the services have not complied with established DOD policy to ensure appropriate financial support of family, welfare, and recreational programs for the past several years, particularly for programs within Category B, which relies on both appropriated and nonappropriated funding. For this report, we assessed the extent to which (1) the services

¹ We use the term funding “targets” when referring to the funding “metrics” that DOD established for MWR programs—that is, the percentages of appropriated funding that DOD is to use to fund each MWR program category.

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.

For our first objective, we assessed the extent to which the Army, the Navy, the Marine Corps, and the Air Force met DOD's established funding targets in fiscal year 2012 through fiscal year 2017.² We met with officials from USD(P&R) and the services to discuss MWR program policies and procedures and any challenges they have meeting funding targets as well as any actions they plan to take to meet the targets. We also reviewed memorandums the services developed showing their plans to meet the funding targets when they missed them. Based on responses to data reliability questionnaires from USD(P&R) and the services, we determined that the data we obtained on DOD's MWR programs are sufficiently reliable for the purpose of reporting program information—including costs from fiscal years 2012 through 2017, which are the most current data available.

For our second objective, we reviewed DOD Instruction 1015.10, *Military Morale, Welfare, and Recreation (MWR) Programs*,³ which specifies DOD's oversight roles and responsibilities for the MWR programs, the goals for those programs, and the information the services should collect on the programs.⁴ We compared this instruction with the *Standards for Internal Control in the Federal Government* that states, among other things, that managers should establish activities to monitor performance

² To assess funding targets, we reviewed targets that DOD included in its fiscal years 2012 through 2016 reports to Congress on appropriated funding support for MWR programs and the funding target information the services provided in the program and metric report that they submitted to USD(P&R) as required for fiscal years 2012 through 2017. DOD, *Report to Congress Appropriated Fund Support to Department of Defense Morale, Welfare, and Recreation Category A and B Programs Fiscal Year 2016* (April 6, 2017). Officials said that complete MWR program data are only available since fiscal year 2012 because not all services had consistent data prior to that.

³ DOD Instruction 1015.10, *Military Morale, Welfare, and Recreation (MWR) Programs* (July 6, 2009) (Change 1, May 6, 2011).

⁴ According to USD(P&R) officials, DOD Instruction 1015.10 identifies six broad categories of program standards for the MWR programs that they consider to be performance measures that the services should use to assess their respective programs. We use the term "performance measures" when referring to the "program standards" the services use to assess their MWR programs.

measures.⁵ We also compared DOD's instruction with DOD's *Financial Management Regulation*⁶ and with guidance we have identified in our prior work on performance measurement.⁷ This work provides guidance for using performance measures and evaluating whether goals were met and for assessing cost-effectiveness.⁸ We met with officials from USD(P&R) and the services to discuss oversight of the program and processes they have in place for meeting program goals and measuring cost-effectiveness.

We conducted this performance audit from August 2017 to August 2018 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.

⁵ Internal control is a process affected by an entity's oversight body, management, and other personnel that provides reasonable assurance that the objectives of an entity will be achieved. GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.; Sept. 10, 2014) and *Standards for Internal Control in the Federal Government*, [GAO/AIMD-00-21](#).3.1 (Washington, D.C.; Nov. 1, 1999).

⁶ DOD 7000.14-R, *Financial Management Regulation* (June 2017).

⁷ Our prior work emphasizes key attributes of performance measures, such as linkage, clarity, measurable target, objectivity, reliability, core program activities, limited overlap, balance, government-wide priorities, linkage, measurable targets, and baseline and trend data. See GAO, *Tax Administration: IRS Needs to Further Refine Its Tax Filing Season Performance Measures*, [GAO-03-143](#) (Washington, D.C.: Nov. 22, 2002), which provides a description of how we developed the attributes of effective performance goals and measures; *GPRR Performance Reports*, [GAO/GGD-96-66R](#) (Washington, D.C.: Feb. 14, 1996), reviewing the Government Performance and Results Act of 1993; *Missile Defense: Opportunity to Refocus on Strengthening Acquisition Management*, [GAO-13-432](#) (Washington, D.C.: Apr. 26, 2013); *Performance Measurement and Evaluation: Definitions and Relationships*, [GAO-11-646SP](#) (Washington, D.C.: May 2011); and *Agency Performance Plans: Examples of Practices That Can Improve Usefulness to Decisionmakers*, [GAO/GGD/AIMD-99-69](#) (Washington, D.C.: Feb. 26, 1999).

⁸ According to DOD's *Financial Management Regulation*, performance measurement is a means of evaluating efficiency, effectiveness, and results. A balanced performance measurement scorecard includes financial and nonfinancial measures.

Background

DOD's MWR Program Categories and Funding Sources

DOD Instruction 1015.10, *Military Morale, Welfare, and Recreation (MWR) Programs*, establishes policy, assigns responsibilities, and prescribes procedures for operating and managing programs for military MWR programs. Specifically, the policy states that the services are to establish MWR programs in order to maintain individual, family, and mission readiness and that these programs are an integral part of the military and its benefits package. The Office of USD(P&R) oversees DOD's MWR programs, develops policy, and oversees MWR programs' funding. DOD's instruction specifies the purpose of, the funding sources for, and the activities within each of MWR's three designated program categories—all of which are summarized below in table 1. For a complete listing of the activities by program category, see appendix I.

Table 1: Summary of the Department of Defense’s Morale, Welfare, and Recreation (MWR) Programs by Category

MWR program category	Purpose	Funding source	Activity example
A	<p>Mission-sustaining programs that promote the physical and mental well-being of servicemembers and are considered essential to the accomplishment of the basic military mission.</p> <p>Category A programs have virtually no capability to generate nonappropriated funding revenues.</p>	<p>Sustained almost exclusively by appropriated funding with limited use of nonappropriated funding in instances where appropriated funding support is prohibited by law or when use of nonappropriated funding is deemed essential to facility or program operations.</p>	<ul style="list-style-type: none"> • Physical Fitness • Library Programs and Information Services • On-Installation Parks and Picnic Areas • Warfighter and Family Services^a
B	<p>Programs that are designed to provide community support systems to servicemembers and their families.</p> <p>Category B programs have a limited ability to generate nonappropriated funding revenues.</p>	<p>Substantially supported by appropriated funding with limited nonappropriated funding revenues.</p>	<ul style="list-style-type: none"> • Recreation Information, Tickets, Tours, and Travel Services • Directed Outdoor Recreation • Arts and Crafts Skill Development • Child/Youth Activities
C	<p>Programs that provide recreational activities to servicemembers and their families.</p> <p>Category C programs have the business capability to generate enough nonappropriated funding income to cover most of their operating expenses.</p>	<p>Sustained almost exclusively by nonappropriated revenues with limited appropriated funding support.</p>	<ul style="list-style-type: none"> • Recreational Lodging • Golf • Base Theater Film Program

Source: GAO analysis of Department of Defense (DOD) information. | GAO-18-424

^a DOD Instruction 1015.10 allows the services to operate Warfighter and Family Services as a Category A MWR program at their discretion. Warfighter and Family Services may encompass a variety of quality-of-life programs, including unit family readiness programs such as servicemember and family readiness and deployment support. The Navy and Marine Corps include them in MWR programs. The Army and the Air Force do not.

Each service supports MWR programs with a mix of appropriated and nonappropriated funding. According to officials, the services allocate appropriated funding amounts for MWR purposes, which primarily supports Category A and B programs. Nonappropriated funding is government money from sources other than amounts appropriated by Congress and may be generated in a number of ways to support MWR programs. For example, bowling programs, marinas, and golf programs generate nonappropriated funding revenue through participation fees for recreational activities paid by servicemembers and their families. Services must use any nonappropriated funding generated from or associated with MWR programs within their MWR programs.

DOD's MWR Program Funding Targets

According to DOD Instruction 1015.10, the MWR programs are divided into three distinct categories, two of which also have specific funding targets. According to DOD's 2016 report to Congress on appropriated funding support for MWR programs, the funding targets are intended to ensure that the services adequately fund MWR programs instead of requiring the servicemembers and their families to pay out of their own pockets for costs that should be borne by appropriated funding. While DOD Instruction 1015.10 establishes minimum funding targets for MWR Category A and B programs, it directs that the basic funding target, regardless of program category, is to use appropriated funding for 100 percent of costs for which they were authorized. While DOD's Instruction allows the services to use appropriated funding for 100 percent of authorized costs, according to service officials this is generally not possible given budget constraints. Therefore, for MWR Category A mission sustaining programs, the DOD instruction establishes the funding target—stating that DOD is to use appropriated funding amounts for a minimum of 85 percent of total expenditures. For the MWR Category B community support system programs, the DOD instruction establishes the funding target as DOD's use of appropriated funding amounts for a minimum of 65 percent of total expenditures. For the MWR Category C recreational activities for servicemembers and their families, appropriated funding support should generally be limited because this category has the highest capability of generating nonappropriated funding revenues.⁹

Budget, Funding, and Accounting Processes for MWR Programs

Budget Processes

The services have annual budget processes for MWR programs that vary based on whether appropriated or nonappropriated funding is being used. For MWR programs supported by appropriated funding, according to officials, the services submit and validate program requirements through DOD's Planning, Program, Budgeting, and Execution process.¹⁰ DOD and

⁹ Category C activities operated at remote or isolated locations and should be funded at the Category B authorization level.

¹⁰ The Planning, Program, Budgeting, and Execution process serves as the primary mechanism for the Secretary of Defense to request, allocate, track, and expend funds within DOD.

service guidelines for certain MWR programs as well as annual service-issued budget guidance provide input for determining MWR programs' requirements. Service officials from the Army, the Marine Corps, and the Air Force also stated that they determine program requirements using input from installations and service components, while service officials from the Navy stated that they use a budget model along with performance measures and budget guidance to determine program requirements. The requirements are then submitted to higher level components within the services for review, adjustment, and approval. Once the services validate the requirements, they are provided to the Office of the Secretary of Defense for inclusion in the President's Budget. Figure 1 provides an overview of the general process the services use to budget for appropriated funding support of MWR activities.

Figure 1: Overview of the Services' Budget Process for the Department of Defense's Morale, Welfare, and Recreation Programs' Appropriated Funding

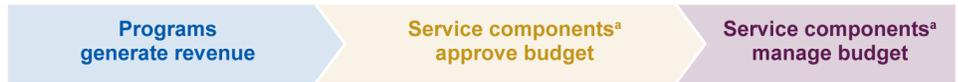


Source: GAO analysis of service documents and information. | GAO-18-424

^a The Navy uses an established budget model rather than installation input.

Budget processes and authorities for nonappropriated funding, or program-generated revenue, vary by service. Specifically, the services maintain nonappropriated funding budgets and budget approvals at different levels within the service organization. For example, officials stated that Marine Corps and Air Force installations maintain and manage nonappropriated funding generated at their locations while Army and Navy installations submit nonappropriated funding and budgets to a higher level of command, Installation Directorates for the Army and Regions for the Navy, as well as the service headquarters component. The services plan for and manage their nonappropriated funding budgets based on a number of factors, including revenue generated; projected revenues; and the amount, if any, of appropriated funding available. Figure 2 provides an overview of the general process the services use to approve and manage nonappropriated funding generated within the service.

Figure 2: Overview of the Services' Budget Process for the Department of Defense's Morale, Welfare, and Recreation Programs' Nonappropriated Funding



Source: GAO analysis of service documents and information. | GAO-18-424

^a The Marine Corps and the Air Force maintain this funding at the installation-level while the Army and Navy submit funding to higher levels of command.

Funding Processes

Each service uses processes to provide funds for the implementation of its MWR programs. Service officials stated that during program execution the services execute their programs and make adjustments to their budgets based on funding authorized from appropriated funding and nonappropriated funding sources. Commanders have authority over budget implementation and the guidelines and parameters for commanders vary by service. For example, according to Army officials, during the fiscal year Army commanders can change MWR program budgets and have some flexibility to move funding to other non-MWR command priorities. Installations report to the services actual expenditures and income generated, which are included in the services' annual reports. Figure 3 provides an overview of the general process the services use to provide funding for MWR programs.

Figure 3: Overview of the Services' Funding Process for the Department of Defense's Morale, Welfare, and Recreation Programs



Source: GAO analysis of service documents and information. | GAO-18-424

Accounting Processes

Each service uses accounting processes for its MWR programs. According to service officials, accounting is handled differently at each service depending on the service's organizational structure. According to service officials, the Navy and the Marine Corps centrally manage their MWR accounting processes at their service headquarters; the Army manages its accounting process at its headquarters and at the Defense Financial and Accounting Services Nonappropriated Financial Services; and the Air Force manages its accounting process at its Secretariat and at the service components. According to service officials, program managers at the service headquarters and activity level are able to review financial data, such as expenditures and revenues, for MWR programs on

a recurring basis. DOD's Instruction 1015.10 states that the services should identify appropriated and nonappropriated funding accounts in annual budgets, and the services have designated codes to categorize expenditures. Service officials stated they use the codes to report annually to USD(P&R) on MWR programs' expenditures for both appropriated and nonappropriated funding.

The Services Did Not Consistently Meet One of the Two Appropriated Funding Targets and Are Taking Steps to Address This, but DOD Has Not Comprehensively Evaluated the Targets to Ensure They Are Appropriate

The services generally met the funding target for fiscal years 2012 through 2017 for MWR Category A mission-sustaining programs, but did not consistently meet the target for Category B programs that provide community support systems to servicemembers and their families during the same time period. Service officials said they are taking steps to meet the Category B target, such as restoring targeted levels of appropriated funding support in future budget planning. Data indicate that the services are getting closer to meeting the target. However, DOD has not comprehensively evaluated the funding targets, which were established more than 20 years ago, to ensure they currently are appropriate.

The Services Generally Met the Funding Target for MWR Category A Mission-Sustaining Programs

For MWR Category A mission-sustaining programs, the services generally met the 85-percent target for appropriated funding support. Specifically, the Navy and the Air Force consistently met or exceeded the 85-percent funding target in fiscal years 2012 through 2017, and the Army met or exceeded the target every year except for fiscal year 2012 when it reported that 84 percent of its Category A programs were supported with appropriated funds. The Marine Corps exceeded the minimum funding target for Category A programs in fiscal years 2012 through 2017, but consistently fell below the target with appropriated funding support ranging from 77 percent to 84 percent from fiscal years 2013 through 2016. Table 2 provides additional detail on the extent to which each service met the 85-percent funding target for MWR Category A mission-sustaining programs in fiscal years 2012 through 2017.

Table 2: Extent to Which the Services Met the 85-Percent Funding Target for Morale, Welfare, and Recreation Category A Mission-Sustaining Programs, Fiscal Years 2012 through 2017

Service	2012	2013	2014	2015	2016	2017
Numbers in percentages						
Army	84	89	86	85	85	87
Navy	89	90	86	87	85	86
Marine Corps	88	81	84	77	82	85
Air Force	95	90	94	96	96	96

Source: GAO analysis of Department of Defense data. | GAO-18-424

The Services Did Not Consistently Meet the Funding Target for MWR Category B Community Support Programs, but Are Taking Steps to Meet the Target in the Future

For MWR Category B community support programs, the services missed the 65-percent target for appropriated funding support with increasing frequency from fiscal years 2012 through 2017. Service officials stated that constrained budgets and competing priorities have made it difficult to allocate the appropriated funding needed to support their programs. However, service officials said they are taking steps to meet the Category B funding target in the future. Specifically, we found that the services collectively missed the funding target over 60 percent of the time from fiscal years 2012 through 2017. All four services missed the funding target in fiscal years 2015 and 2016 with appropriated fund support ranging from 55 to 63 percent. Most recently, in fiscal year 2017 the Army met the 65-percent funding target, but the Navy, the Marine Corps, and the Air Force fell below the 65-percent funding target with appropriated funding support ranging from 60 percent to 62 percent. Although the Air Force did not meet the 65-percent target for fiscal years 2012–2017 citing resource issues, Air Force leadership has increased appropriated funding for the MWR programs each year to help get closer to meeting the Category B funding target. Air Force officials said they plan to continue to increase funding each year so they can meet the target in the future. Table 3 provides additional detail on the extent to which each service met the 65-percent funding target for MWR Category B community support programs in fiscal years 2012 through 2017.

Table 3: Extent to Which the Services Met the 65-Percent Funding Target for Morale, Welfare, and Recreation Category B Community Support Programs, Fiscal Years 2012 through 2017

Service	2012	2013	2014	2015	2016	2017
Numbers in percentages						
Army	65	71	76	61	63	67
Navy	59	65	66	55	59	61
Marine Corps	81	72	71	58	61	62
Air Force	61	55	56	58	60	60

Source: GAO analysis of Department of Defense (DOD) data. | GAO-18-424

The USD(P&R) monitors the services' compliance in meeting the targets. When a funding target is missed, USD(P&R) officials said a memorandum is sent to the services that asks for a detailed plan on how they will achieve the required level of appropriated funding support for the missed target in the future, and these officials said that each service has provided such a plan when they fell below the 65-percent funding target. In instances when a service does not respond to the initial request for a remediation plan, USD(P&R) officials said a second memorandum is sent notifying the service that they missed the funding target and that they need to submit a plan detailing how they intend to come into compliance. For example, in fiscal year 2015 the Army did not meet the 65-percent funding target for Category B programs. In June 2016, the Assistant Secretary of Defense for Manpower and Reserve Affairs sent the Army a memorandum asking it to submit a plan on how it would meet the target. After not receiving a response, the Assistant Secretary of Defense for Manpower and Reserve Affairs sent the Army a second memorandum in September 2016 that noted the missed target and reiterated the need to submit a plan for achieving compliance with designated funding targets. Following the second memorandum, the Army issued a memorandum in December 2016 stating it would fully fund Category A and B programs to the required targets in fiscal year 2017. Following these communications, in February 2018, the Army sent USD(P&R) its fiscal year 2017 program and metric report showing that it had successfully met the Category A and B funding targets as planned.

Service officials said they are taking steps to meet the Category B target, and data from fiscal years 2015 through 2017 indicate that the services are getting closer to meeting it. However, in the prior years when the services have not met appropriated funding targets for Category B programs, officials said that the services have relied on nonappropriated funding as supplemental support to help ensure that such programs

continue to operate. Specifically, according to USD(P&R) officials, the services have used nonappropriated funding—that is, revenue generated largely through user fees incurred by servicemembers and their families—to cover MWR program costs for which appropriated funding was authorized. However, the use of nonappropriated funds to cover shortfalls in appropriated funding support for MWR programs has been a long-standing issue about which Congress has previously expressed concern. Specifically, in House Report 104-563, which accompanied H.R. 3230, a bill for the National Defense Authorization Act for Fiscal Year 1997, the House Committee on National Security established the annual DOD Category A and B MWR programs reporting requirement to Congress, after receiving testimony from the services' MWR managers and noting a disparity in the degree of appropriated funding support afforded these programs particularly in the area of Category A and B programs.¹¹ While the committee recognized that shortfalls in appropriated funding support for MWR programs requires the use of nonappropriated funding to meet requirements, it also stated that the use of nonappropriated funding resources—soldier, sailor, airman, and Marine money—to subsidize appropriated funding activities should be minimized.

While the Army met the Category B funding target for fiscal year 2017, the Navy, the Marine Corps, and the Air Force have each submitted plans and briefed USD(P&R) on how they plan to meet the target in the future. Navy officials said that they acknowledged the Navy's challenges with meeting the Category B funding target and, as a result, began assessing their Category B programs to eliminate those that had limited use, consolidate some where possible, and implement operational efficiencies. Marine Corps officials indicated that the Marine Corps is committed to preserving valuable MWR programs and restoring appropriate levels of appropriated funding support in future budget planning. Specifically, the Marine Corps plans to readdress appropriated funding levels in the budget planning process in 2019. However, Marine Corps officials noted they may continue to have challenges meeting the 65-percent funding target in fiscal year 2018. Air Force officials said they will continue to advocate for retaining established MWR program funding in the budget process. Air Force officials said that for fiscal years 2014 through 2017, Air Force leadership has increased appropriated funding for the MWR programs each year to help get the Air Force closer to meeting the Category B funding target.

¹¹ H.R. Rep. No. 104-563 (1996).

DOD Has Not Comprehensively Evaluated the Funding Targets to Ensure They Are Appropriate

DOD has not comprehensively evaluated the funding targets for Category A and B programs, which were instituted more than 20 years ago, to ensure they are appropriate. *Standards for Internal Control in the Federal Government* recommends that management periodically review policies and procedures for continued relevance and effectiveness in achieving an entity's objectives.¹² According to USD(P&R) officials, a limited evaluation took place prior to 1995 that resulted in the Category A funding target in DOD's instruction being changed from 100 percent to 85 percent. USD(P&R) officials said that the Category A appropriated funding target was changed because some of the activities within the category have expenses, such as for the food and beverage elements, that are able to generate revenue and thus not authorized to use appropriated funds.

USD(P&R) officials stated that since that time there have been no further evaluations of the Category A or Category B targets and agree that it is time to evaluate the current relevance of the targets. Specifically they noted the considerable changes to the budgeting and funding environment that have taken place in the more than 20 years since the Category A funding target was modified. In addition, officials told us they also agree that it is time to evaluate the relevance of the Category B funding target, which has never been modified. Specifically, officials said that the services' extended engagement in overseas conflicts and constrained budgets have resulted in an operating environment that is substantially different from the peacetime setting in which the targets were first established.

Moreover, *Standards for Internal Control in the Federal Government* requires management to document internal controls to meet operational needs.¹³ Documentation of controls, including changes to controls, is evidence that controls are identified, capable of being communicated to those responsible for their performance, and capable of being monitored and evaluated by an entity. Documentation also provides a means to retain organizational knowledge and mitigate the risk of having that knowledge limited to a few personnel, as well as a means to communicate that knowledge as needed to external parties, such as external auditors. As previously stated, officials stated that the Category A funding target was updated sometime prior to 1995; however, officials did

¹² [GAO/AIMD-00-21.3.1](#) and [GAO-14-704G](#).

¹³ [GAO/AIMD-00-21.3.1](#) and [GAO-14-704G](#).

not have any specific documentation related to this change. Furthermore, USD(P&R) officials said the targets were developed so long ago that there is a general lack of information on the funding targets' origins and that they are not sure of the process or methodology that was used to develop them.

The amount of time that has passed since Category A's target was modified, recent challenges in meeting the Category B target, and the general lack of information on the funding targets' origins raise concerns about the appropriateness and continued relevance and effectiveness of the targets in achieving MWR programs objectives. Until DOD comprehensively evaluates the appropriateness of current targets for Category A and B programs and, based on its evaluation, documents any changes it makes to its funding targets, DOD cannot be certain that the targets reflect the current operating environment and do not pose undue financial burden on the servicemembers.

DOD Has Established an Oversight Structure and Performance Measures for MWR Programs but Has Not Developed Measurable Goals for Determining Whether MWR Programs Are Cost-Effective

DOD Has Established a Structure to Provide Oversight of MWR Programs

DOD has established a structure that specifies roles, responsibilities, and procedures for overseeing MWR programs. Specifically, DOD Instruction 1015.10 assigns roles and responsibilities for oversight of MWR programs to the USD(P&R), the Secretaries of the military departments, and the Chiefs of the military services (i.e., the Chiefs of Staff for the Army and the Air Force, the Chief of Naval Operations, and the Commandant of the Marine Corps). In addition, the services' respective policies assign roles and responsibilities for MWR program oversight to the commander level. Table 4 summarizes the general oversight roles and responsibilities for DOD's MWR programs.

Table 4: Oversight Roles and Responsibilities for Department of Defense’s Morale, Welfare, and Recreation (MWR) Programs

Office of the Under Secretary of Defense for Personnel and Readiness

- Develops policy, strategic guidance, and program goals to ensure proper administration and management of MWR programs and monitor compliance with policy and progress toward meeting goals.
 - Requires that the services meet minimum MWR funding targets and performance measures, including ensuring consistent quality and monitoring compliance in meeting the targets and measures.
 - Establishes working groups with service representatives to assist in the formulation and review of MWR policies.
 - Oversees the funding and expenditures of appropriated and nonappropriated funding of MWR programs.
 - Establishes MWR funding targets, and prescribes formats to ensure consistent annual reviews of the services’ MWR programs.
-

Secretaries of the military departments

- Designate a point of contact within the office for service component MWR program policy matters and to coordinate reporting and communication with the office of the Under Secretary of Defense for (Personnel and Readiness).
 - Ensure service MWR programs comply with and implement the provisions of DOD Instruction 1015.10.
 - Establish priorities for funding MWR programs and provide associated nonappropriated funding strategy.
-

Chiefs of the military services^a

- Develop overall goals and uniform quality performance measures for MWR programs consistent with DOD’s measures for each activity.
 - Ensure their MWR programs are resourced with appropriated and nonappropriated funding according to financial categories and ensure installation MWR nonappropriated fund instrumentalities^b remain financially sustainable.
 - Identify appropriated and nonappropriated funding accounts in annual budgets to meet DOD funding goals.
 - Ensure installations operate customer-driven MWR programs that are determined locally by market analysis.
-

Service commanders^c

- Provide oversight and management for MWR programs.
 - Assist in the development of MWR performance measures.
 - Administer or evaluate business practices of MWR programs across installations.
 - Perform duties such as budgeting, financial monitoring, and equipment procurement programs.
-

Source: GAO analysis of Department of Defense (DOD) information. | GAO-18-424

^a Service chief-level responsibilities are assigned to the Chiefs of Staff for the Army and the Air Force, the Chief of Naval Operations, and the Commandant of the Marine Corps.

^b A DOD organizational and fiscal entity supported in whole or in part by nonappropriated funding.

^c Commander-level responsibilities are not all inclusive, but provide a general sampling of responsibilities across the services at the commander level and below.

The first level of oversight responsibility for MWR programs is assigned to the USD(P&R). Specifically, responsibilities include the development of department-level policies, program goals, performance measures, funding targets, and the oversight of appropriated and nonappropriated funding and expenditures for all MWR programs. To help ensure consistent quality, USD(P&R) monitors the services’ compliance in meeting minimum MWR funding targets and performance measures. As previously discussed, if a service misses a funding target, USD(P&R) officials said they ask that service to submit a remediation plan that summarizes its intent to meet the target in the future, as USD(P&R) did in

fiscal year 2015 when several services missed appropriated funding targets for Category A and B activities.

The second level of oversight is assigned to the Secretaries of the military departments who are responsible for designating a central point of contact within their respective service to facilitate MWR programs policy compliance, coordinating with USD(P&R), and establishing funding priorities and strategy for MWR programs. For example, service officials we met with from the military departments said they have designated their respective Assistant Secretary Offices for Manpower and Reserve Affairs as the central point of contact for the services' MWR programs.

The third level of oversight is assigned to the Chiefs of the military services who are responsible for the development of overall goals and uniform quality measures, which could include performance measures, for MWR programs consistent with the performance measures set by DOD in its instruction. For example, the Commander, Navy Installations Command has developed uniform quality measures for the Navy MWR Fitness program based on items such as customer satisfaction, usage rates, and equipment maintenance, among other things. According to officials, these quality measures provide a common tool to measure customer satisfaction and the quality of each installation's MWR Physical Fitness program. Additionally, these Chiefs are also responsible for helping to ensure MWR programs are resourced with appropriated and nonappropriated funding according to financial categories and for identifying their respective appropriated and nonappropriated accounts in annual budgets to meet DOD funding goals. Service Chiefs are also responsible for ensuring that military installations operate customer-driven MWR programs that are determined locally by market analysis.

Lastly, the services' respective policies assign roles and responsibilities for MWR program oversight to the commander level. Additionally, according to service officials, commanders assist with preparing an annual briefing for USD(P&R) on their MWR programs, which includes initiatives, challenges, program trends, and financial information. For example, in fiscal year 2017, each of the services reported on new initiatives to support MWR programs for servicemembers and their families, some of which are highlighted in table 5.

Table 5: Service-Level Initiatives to Support Morale, Welfare, and Recreation Programs

Army

- Better Opportunities for Single Soldiers—designed to enable soldier readiness through physical fitness and to facilitate annual training workshops.
 - Community Recreation—designed to develop outcome-based program measurements for determining the effect community recreation programs have on family readiness and resilience.
-

Navy

- Navy Operational Fitness and Fueling System—designed to provide a holistic Fitness Program that delivers “best in class” physical fitness and nutrition performance information. The goal of the program is to improve operational performance, provide foundational and performance nutrition guidance, and decrease the incidence and severity of musculoskeletal physical training-related injuries.
 - Point of Sale System—designed to transition the Morale, Welfare, and Recreation programs to a new point-of-sale system, which according to officials is the hardware and software required to conduct a transaction; take a customer’s information and, usually, verify it; and approve the sale.
-

Marine Corps

- Headquarters Marine Corps Reviews at both the Headquarters and the Installation Level—the headquarters’ process and alignment review involves determining if any efficiencies can be gained and ultimately determine what, if any, organization realignments are needed in order to improve Headquarters efficiency. The installation review is an effort to standardize labor and other expenses to provide more accurate reporting on true program requirements; develop staffing models to support the efficient and consistent delivery of programs, services and capabilities across all installations; and review current policies to identify areas of redundancy, areas for modification, or recommendations to cancel.
 - Marine Corps Community Services Innovation Reforms—research, design, and implementation of new service delivery models leveraging extensive research and supported by technology, community partnerships, and commercial sponsorships. The goal is to further evolve the synergies of the Marine Corps Community Services integrated organization (exchange, MWR, family, and child care programs) in order to modernize capabilities across a newly defined Marine Corps duty-balance cycle that could be transportable to other military Services.
-

Air Force

- Improving Squadron Vitality—designed to develop and implement a comprehensive set of actions to improve all squadrons through activities that enhance team building and unit cohesion.
 - Morale, Welfare, and Recreation Resiliency Study—developed in collaboration with the RAND Corporation, to develop an evidence-based evaluation framework for Morale, Welfare, and Recreation programs that identifies short-term and immediate outcomes that contribute to airman and family readiness.
-

Source: GAO analysis of Department of Defense information. | GAO-18-424

DOD and the Services Have Performance Measures to Assess MWR Programs but These Measures Lack Measurable Goals for Determining Cost-Effectiveness

DOD Instruction 1015.10 identifies six broad categories of performance measures that the services use to assess their respective MWR programs. However, these measures do not include measurable goals, which are needed to assess the cost-effectiveness of the 55 activities that currently make up the MWR programs. Specifically, DOD identifies six broad performance measure categories in its instruction and, according to service officials, the services collect and use various types of information within these categories to periodically assess and adjust these activities, as appropriate. Table 6 summarizes the types of information that DOD requires the services to collect across the six categories established in its instruction.

Table 6: Department of Defense’s Instruction 1015.10 Performance Measure Categories for Morale, Welfare, and Recreation Programs

Performance measure category	Assessment should address
Personnel	Staffing, qualifications, and training information
Program	Standard programs, services, and hours of operation
Equipment	Equipment type, life-cycle replacement plans, and automation
Facilities	Square footage, qualitative areas, and facility condition code
Financial	Percentage funded with appropriated funding for authorized expenditures and appropriateness of fees and surcharges
Customer Satisfaction	Customer feedback system and results of periodic surveys

Source: GAO’s analysis of Department of Defense information. | GAO-18-424

In addition to the information that is to be collected across these six broad categories, DOD established separate, more specific performance measures for 2 of the 55 activities—namely, for Physical Fitness and for Library Programs and Information Services. For the Physical Fitness activity, the services are required to submit annual reports to DOD on their compliance with meeting more specific performance measures in a variety of areas such as administrative operations, staff qualifications, facility equipment, and child play areas. Similarly, DOD requires the services to report on a variety of areas related to the Library Programs and Information Services activity, such as library operation plans, customer programs and service, and technology infrastructure. Unlike the broad measures contained in DOD’s Instruction, the specific performance measures DOD established for the Physical Fitness and Library Programs and Information Services activities tell the services exactly what information to collect and report in each performance measure category instead of the services having to develop specific measures on their own.

In an effort to better evaluate MWR programs, the services also have efforts underway that include the following to develop specific performance measures for their programs beyond the broad performance measures contained in DOD Instruction 1015.10.

- **Army.** Army officials told us that they partnered with the Army Public Health Center to build evidence-based MWR programs. Based on this review, the Army found that Army MWR Community Recreation and Fitness programs have not been formally evaluated as directed by DOD Instruction 1015.10 requirements to measure and assess programs. Additionally, the Army found that, while the Army Office of

the Assistant Chief of Staff for Installation Management provides program oversight, it does not possess the capability to conduct program evaluations. According to the results of the Army Public Health Center report issued in June 2017, the Army initiated a three-phase approach for evaluating its MWR programs. The report showed that assessing the evaluability of the Army MWR programs is phase one. According to the Army, these evaluations will enable the Army to validate program outcomes and better position itself to compete for scarce resources. The report also showed that many of the 13 Army MWR programs selected for review do not have direct links between activities and the priority outcomes with behavioral, social, and physical health, and that they do not have sufficient outcomes data that have been consistently collected. Army officials said that phase two will include the development of formal evaluation plans for selected evaluable MWR programs. Lastly, Army officials said that phase three will be the execution of the evaluation for two selected MWR programs, which is on target to be completed by December 2018. While Army officials are learning how to evaluate programs through this partnership with the Army Public Health Center, they said that they have also learned that these endeavors are costly. Officials said that a very modest program evaluation requires approximately \$300,000 to \$500,000. Army officials also stated that program evaluation requires support and participation by those organizations and people that deliver the programs. Furthermore, according to Army officials, resource reductions at the operational level (garrisons) are increasingly restrictive, preventing them from collecting critical information to support this multiphase effort.

- **Navy.** Navy officials said that they use the MWR Enterprise Modeling System, which is based on performance measures that have been developed and routinely reviewed and updated by headquarters, regional, and installation program managers. The MWR Enterprise Modeling System is used as the baseline for the annual MWR performance data call that measures actual program performance against performance standards. Navy officials said that the performance measures provide the business strategy and guidance to ensure efficient, effective and market-driven delivery of programs and services.
- **Marine Corps.** Marine Corps officials said they collaborated with the RAND Corporation to provide an analytically rigorous assessment framework to evaluate program performance. The RAND Corporation provided draft measures of performance. Marine Corps officials said that the RAND Corporation also provided a user guide that outlines an evaluation methodology and ensures consistent and standard

application. Marine Corps officials said that they are reviewing the draft measures to determine appropriate data collection and have drafted an implementation plan. Specifically, Marine Corps officials said that they plan to brief Marine Corps installations in June 2018 on the performance measures they plan to collect data from, which will begin in fall 2018.

- **Air Force.** Air Force officials said that they are building off the work that the RAND Corporation undertook for the Marine Corps and have also started collaborating with the RAND Corporation. The objective of the Air Force study is to develop an evidence-based evaluation framework for MWR programs that identifies immediate and mid-term outcomes that contribute to airman and family readiness and resilience. Specifically, the goal is to provide the Air Force with logic models and performance measures that are tied to each of the programs and services in the MWR portfolio. Air Force officials said they expect to finish this study by June 2018. However, the officials noted that implementing the performance measures will be a challenge since these types of MWR programs are difficult to measure and hard to capture data for.

While both the broad and specific measures established by DOD and the services can provide useful context about the status of individual MWR activities, they do not contain measurable goals that service officials could use to compare program results with costs to determine whether an individual activity is cost-effectively operating. Because the services' efforts to develop specific performance measures are in early stages of development it is too early to determine whether these efforts will result in measurable goals that can be used to assess the cost-effectiveness of the MWR programs.

DOD's *Financial Management Regulation* specifies that performance measurement should include program accomplishments in terms of outputs and how those outputs effectively meet intended agency mission goals. Further, cost itself can be a performance metric, but should also be combined with an effectiveness measure, such as the percentage of a goal achieved at a level of expected performance, to ensure that the resulting output is cost effective. Additionally, through our prior work on performance measurement, we have reported that performance goals and measures should align with an agency's goals and mission. However, in reviewing DOD Instruction 1015.10, we found no mention of any goals, mission, objectives, or purpose for the MWR programs. There is one section entitled "policy" in the instruction that included items that resemble goals. Specifically, the instruction stated that MWR programs:

-
1. are an integral part of the military and benefits package;
 2. build healthy families and communities and provide consistently high-quality support services that are commonly furnished by other employers or by state and local governments to their employees and citizens;
 3. encourage positive individual values and aid in recruitment and retention of personnel; and
 4. promote esprit de corps and provide for the physical, cultural, and social needs; general well-being; quality of life; and hometown community support of servicemembers and their families.

USD(P&R) officials who have responsibility for developing MWR program goals acknowledged that these policy items function as strategic goals but were not clearly identified as such in the instruction and also acknowledged that the instruction does not include measurable goals for assessing cost-effectiveness. In addition, USD(P&R) officials said that they are starting a review of DOD Instruction 1015.10 and did not know yet whether they would make any changes to the goals or expand the reporting requirement to include all 55 activities. Until DOD develops performance measures that include measurable goals, DOD officials and other decision makers, such as Members of Congress, may find it difficult to determine whether the MWR programs and the activities that make up the MWR programs are meeting servicemember needs in a cost-effective manner.

Conclusions

DOD's multibillion dollar MWR programs provide a wide range of benefits for servicemembers and their families that ultimately help support military missions and readiness, both in times of war and peace. DOD has established funding targets for providing appropriated funding support for Category A and B MWR programs. However, the funding targets have not been comprehensively evaluated in the last 20 years to determine their current relevance. Until DOD comprehensively evaluates the appropriateness of current funding targets and documents any changes made to the targets, DOD's funding targets may not reflect the current operating environment, and may be posing an undue burden on the servicemembers. DOD has also not developed performance measures with measureable goals that would allow it to assess the cost-effectiveness of its MWR programs. Without performance measures that include such measurable goals, it will be difficult for DOD and Congress to determine whether the individual activities and overall MWR programs are meeting desired outcomes in a cost-effective manner.

Recommendations for Executive Action

We are making the following two recommendations to DOD.

We recommend that the Secretary of Defense ensure that the USD(P&R), in consultation with the Secretaries of the military departments, comprehensively evaluate the funding targets for Category A and B MWR programs and document any changes made to the targets and the methodology used. (Recommendation 1)

We recommend that the Secretary of Defense ensure that the USD(P&R), in consultation with the Secretaries of the military departments, develop measurable goals for its MWR programs' performance measures to determine the programs' cost-effectiveness. (Recommendation 2)

Agency Comments and Our Evaluation

We provided a draft of this report to DOD for review and comment. In its comments, DOD concurred with our recommendations and noted actions that it is taking. DOD's comments are reprinted in their entirety in appendix II. DOD also provided technical comments, which we incorporated into the report as appropriate.

We are sending copies of this report to the appropriate congressional committees; the Secretary of Defense; the Secretaries of the Army, the Navy, and the Air Force; the Commandant of the Marine Corps; and the Under Secretary of Defense for Personnel and Readiness. In addition, the 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) 512-3604 or farrellb@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 members who made key contributions to this report are listed in appendix III.

Brenda S. Farrell



Director
Defense Capabilities and Management

Appendix I: Department of Defense's Morale, Welfare, and Recreation Program Categories

Table 7: Department of Defense's Morale, Welfare, and Recreation Program Categories and Activities Category A activity list

<p>Category A activity list</p> <ul style="list-style-type: none"> Armed Forces Entertainment Free Admission Motion Pictures Physical Fitness Aquatic Training Library Programs and Information Services On-Installation Parks and Picnic Areas Category A Recreation Centers (military personnel) Single Servicemember Program Shipboard, Company, and/or Unit Programs Sports and Athletics (self-directed, unit, intramural) Warfighter and Family Services^a <p>Category B activity list</p> <ul style="list-style-type: none"> Community Programs Category B Recreation Center (military and family members) Cable and/or Community Television Recreation Information, Tickets, Tours, and Travel Services Recreational Swimming Directed Outdoor Recreation Outdoor Recreation Equipment Checkout Boating Program (checkout and lessons) Camping (primitive and/or tents) Riding Stables, government-owned or government-leased Amateur Radio Performing Arts (music, drama, and theater) Arts and Crafts Skill Development Automotive Skill Development Bowling (16 lanes or fewer) Sports Programs above Intramural Level Technology Centers 	<p>Category B child/youth activity list</p> <ul style="list-style-type: none"> Child Development Centers Family Child Care Supplemental Programs/Resource and Referral/Other School Aged Care Youth Programs <p>Category C activity list</p> <ul style="list-style-type: none"> Military Clubs (membership and nonmembership) Food, Beverage, and Entertainment Programs PCS Lodging Recreational Lodging Joint Service Facilities and/or AFRCs Flying Program Parachute and Sky Diving Program Rod and Gun Program Scuba and Diving Program Horseback Riding Program and Stables Other Special Interest Programs Resale Programs Amusement and Recreation Machines and/or Gaming Bowling (over 16 lanes) Golf Marinas (resale or private boat berthing) Equipment Rental (other than outdoor recreation equipment rental) Base Theater Film Program Vehicle Storage Animal Kennels Aquatics Centers (water theme parks) Other recreation/entertainment programs
--	---

Source: Department of Defense (DOD). | GAO-18-424

Note: Per DOD Instruction 1015.10, DOD's three categories of Morale Welfare and Recreation programs are mission-sustaining programs promoting the physical and mental well-being of servicemembers (Category A), community support system programs for servicemembers and their families (Category B), and recreational activities for servicemembers and their families that are revenue-generating (Category C).

^a DOD Instruction 1015.10 allows the services to operate Warfighter and Family Service activities as a Category A Morale Welfare and Recreation program at the services' discretion. These activities may encompass a variety of quality-of-life programs, including unit family readiness programs for servicemember and family readiness and deployment support. The Navy and Marine Corps include such activities as part of Morale Welfare and Recreation programs. The Army and Air Force do not.

Appendix II: Comments from the Department of Defense



PERSONNEL AND
READINESS

UNDER SECRETARY OF DEFENSE
4000 DEFENSE PENTAGON
WASHINGTON, D.C. 20301-4000

JUL 19 2018

Ms. Brenda S. Farrell
Director, Defense Capabilities Management
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Ms. Farrell:

This is the Department of Defense (DoD) response to the Government Accountability Office Draft Report GAO-18-424, "MILITARY PERSONNEL: DOD Needs to Improve Funding Process for Morale, Welfare, and Recreation Programs" dated June 15, 2018 (GAO Code 102235). DoD concurs with the recommendations, and provides the enclosed comments for consideration.

Sincerely,

A handwritten signature in black ink that reads "Robert L. Wilkie".

Robert L. Wilkie

Enclosure:
As stated

GAO DRAFT REPORT DATED JUNE 15, 2018
GAO-18-424 (GAO CODE 102235)

“MILITARY PERSONNEL: DOD NEEDS TO IMPROVE FUNDING PROCESS FOR
MORALE, WELFARE, AND RECREATION PROGRAMS”

DEPARTMENT OF DEFENSE COMMENTS
TO THE GAO RECOMMENDATION

RECOMMENDATION 1: The GAO recommends that the Secretary of Defense ensure that the USD(P&R), in consultation with the Secretaries of the military departments, comprehensively evaluate the funding targets for Category A and B MWR programs and document any changes made to the targets and the methodology used.

DOD RESPONSE: Concur. The Department is currently conducting a comprehensive review of the funding targets for Category A and B MWR programs, and will document any changes to the targets and the methodology used. We anticipate the review will be completed by the end of calendar year 2018.

RECOMMENDATION 2: The GAO recommends that the Secretary of Defense ensure that the USD(P&R), in consultation with the Secretaries of the military departments, develop measurable goals for its MWR programs performance measures to determine their cost-effectiveness.

DOD RESPONSE: Concur. The Department will work to develop measurable goals for MWR program performance measures to determine their cost-effectiveness.

Appendix III: GAO Contact and Staff Acknowledgments

GAO Contact

Brenda S. Farrell, (202) 512-3604 or farrellb@gao.gov

Staff Acknowledgments

In addition to the contact named above, Kimberly A. Mayo, Assistant Director; Rebekah Boone; Mae Frances Jones; Felicia Lopez; Stephanie Moriarty; Cynthia Saunders; John W. Van Schaik; Paul Seely; Carter Stevens; and Roger Stoltz made key contributions to this report.

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