



September 2021

DEFENSE BUDGET

DOD Has Adopted Practices to Manage within the Constraints of Continuing Resolutions



A Century of Non-Partisan Fact-Based Work

GAO@100 Highlights

Highlights of [GAO-21-541](#), a report to congressional committees

Why GAO Did This Study

For 11 of the past 12 fiscal years, DOD has operated under a CR for some part of the fiscal year. CRs provide funding for agencies to continue operating when Congress has not enacted its regular appropriation acts before the beginning of the new fiscal year. From fiscal years 2010 through 2021—with the exception of fiscal year 2019 during which there was no CR—DOD has operated under CRs ranging from 76 to 216 days. DOD officials have stated publicly that delays in knowing when and how much funding will ultimately be available for the fiscal year hampers the military services' ability to accomplish key mission requirements and carry out management functions.

The conference report accompanying the National Defense Authorization Act of Fiscal Year 2020 included a provision for GAO to review the effects of CRs on DOD. This report examines, among other things, (1) the effects of constraints on the military services' spending and acquisitions during CRs, and what practices they use to minimize these effects; (2) how DOD personnel prepare for and operate under CRs; and (3) DOD's hiring of civilian personnel during CRs.

GAO reviewed DOD's CRs, the military services' quarterly obligation reports, and DOD civilian personnel hiring data for fiscal years 2017 through 2020; obtained information from DOD and military service financial management officials; and interviewed officials from a nongeneralizable sample of major defense acquisition programs and other defense organizations.

View [GAO-21-541](#). For more information, contact Elizabeth A. Field at (202) 512-2775 or FieldE1@gao.gov.

September 2021

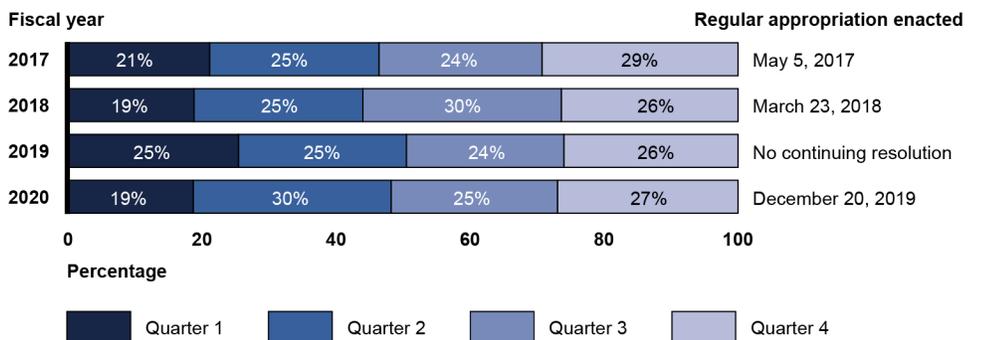
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DOD Has Adopted Practices to Manage within the Constraints of Continuing Resolutions

What GAO Found

GAO found that the Department of Defense (DOD) and the military services' obligations and acquisitions are limited during a Continuing Resolution (CR), but they have some practices in place to minimize the effects. Specifically, GAO found that for selected appropriations' accounts for fiscal years 2017 through 2020, the military services tended to obligate, (i.e., make a legal commitment to pay for goods or services), a lower percentage of their total annual obligations in the first quarter of the fiscal year—when DOD is most likely to be operating under a CR—as compared with the other quarters (see figure).

Military Services' Average Obligations by Quarter of Operation and Maintenance Appropriations, Fiscal Years 2017–2020



Source: GAO analysis of military service obligation data. | [GAO-21-541](#)

Note: Percentages may not add due to rounding.

Although DOD officials reported acquisitions were constrained by CR provisions that restrict starting new programs and production rate increases, the programs GAO reviewed were able to avoid delays or cost increases during the fiscal years with CRs. The military services have instituted some practices to minimize the effects of CRs, including initiating service contract start dates after the first quarter of the fiscal year and postponing nonessential purchases and training to later in the fiscal year.

DOD officials stated both that the repetition and incremental planning required during a CR is not an effective or efficient way to operate, but that preparing for and operating under CRs have become routine in nature. GAO identified three activities directly related to preparing for and operating under CRs—developing legislative anomaly proposals (i.e., requests for authority beyond the standard CR provisions), creating spending plans for various CR scenarios, and adjusting contracts to reflect CR funding availability.

DOD civilian hiring generally slowed during CRs. GAO's analysis of DOD civilian hiring data from fiscal year 2017 through 2020 found that, on average, fewer civilian personnel were hired per day during CRs than during non-CR periods. For fiscal years 2017, 2018, and 2020, DOD hired on average about 200 civilians per day during CR periods as compared with about 250 people per day during non-CR periods.

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Abbreviations

CR	Continuing resolution
DOD	Department of Defense
OMB	Office of Management and Budget
OUSD(C)	Office of the Under Secretary of Defense (Comptroller)

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September 13, 2021

Congressional Committees

For 11 of the past 12 fiscal years, the Department of Defense (DOD) has operated under a continuing resolution (CR) for some part of the fiscal year. A CR is a type of appropriation that provides budget authority for federal agencies, specific activities, or both to continue operating when Congress and the President have not completed action on the regular appropriation acts by the beginning of the fiscal year. Like other agencies, DOD receives its annual full-year funding through regular appropriations acts. The enactment of a CR in the absence of regular appropriations prevents a lapse in appropriations.

CRs provide funding for a specific period of time, but do not indicate when or how much funding will ultimately be appropriated.¹ DOD officials have publicly stated that delays in knowing when and how much funding will be available for the fiscal year hampers the military services' ability to accomplish key mission requirements and carry out management functions. Additionally, each of the military services has issued documents expressing concerns about how a full-year CR—which has never occurred for defense appropriations—could impact operations.² For example, in anticipation of delays to final passage of regular fiscal year 2020 appropriations, the Air Force, Army, and Navy each noted that a full-year CR would affect their respective abilities to obligate funds and that certain restrictions on acquisitions during CRs could affect readiness.

¹CRs generally do not appropriate specific amounts, rather they specify a maximum rate at which an agency may incur obligations based on levels specified in the resolution, generally based on the prior fiscal year's final appropriation. The federal government has operated under one or more CRs in all but 3 of the last 45 fiscal years (fiscal years 1977–2021).

²Among other things, the Air Force estimated that a full-year CR would lead to a loss of \$11.8 billion in overall buying power. Air Force, *Fiscal Year 2020 Continuing Resolution Impacts* (Nov. 7, 2019). The Army estimated a full-year CR would affect its fiscal year 2020 obligations by \$8.8 billion. Army, *U.S. Army Fiscal Year 2020 Continuing Resolution Impacts* (Oct. 29, 2019). Finally, the Navy estimated a full-year CR would create a \$20.6 billion misalignment of funding. Navy, *Fiscal Year 2020 Department of Navy Continuing Resolution Impacts* (Oct. 30, 2019).

GAO has previously reported on challenges posed to non-defense agencies operating under CRs.³ The six case study agencies included in our prior review all reported that operating within the limitations of a CR resulted in inefficiencies and delays to certain activities, such as hiring, and resulted in repetitive work, including issuing multiple grants or contracts. Additionally, these agencies reported that longer CRs contributed to distortions in agencies' spending adding to the rush to obligate funds late in the fiscal year before they expire.⁴

The conference report accompanying the National Defense Authorization Act for Fiscal Year 2020 included a provision that GAO review the effects of CRs on DOD.⁵ In this report, we examine (1) the effects of constraints on the military services' spending and acquisitions during CRs, and what practices DOD uses to minimize these effects; (2) how DOD personnel prepare for and operate under CRs, and how much time is spent on these activities; and (3) DOD's hiring of civilian personnel during CRs.

To accomplish our objectives, we reviewed all CRs applicable to DOD for fiscal years 2017 through 2020. We selected these years to provide a recent nongeneralizable sample of years, during which CRs ranged in frequency and duration, as well as one year with no CR— DOD started each of these years under a CR with the exception of fiscal year 2019. We interviewed officials from the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) and each of the military departments' financial management and comptroller offices.⁶ We interviewed officials from a nongeneralizable sample of seven major defense acquisitions programs: the Air Force's Joint Air-to-Surface Standoff Missile and B61

³GAO, *Continuing Resolutions: Uncertainty Limited Management Options and Increased Workload in Selected Agencies*, [GAO-09-879](#) (Washington, D.C.: September 2009). GAO did not make any recommendations in this report. GAO currently has ongoing work reviewing the effects of CRs on non-defense agencies.

⁴An obligation is a definite commitment that creates a legal liability of the government for the payment of goods and services ordered or received. An agency incurs an obligation, for example, when it places an order, or signs a contract. Time-limited appropriations are available for new obligations only during the fiscal year for which they were made. At the end of the fiscal year, remaining unobligated appropriations expire and are no longer available. Unobligated amounts remain in the expired state for 5 years before they are cancelled and returned to the Treasury.

⁵H.R. Rep. No. 116-333, at 1365-66 (2019).

⁶ Department of the Army Financial Management and Comptroller's Office; Air Force Financial Management and Comptroller's Office; and the Office of the Assistant Secretary of the Navy (Financial Management and Comptroller).

Tailkit Assembly programs; the Army's Armored Multi-Purpose Vehicle and Patriot Advanced Capability-3 Missile Segment Enhancement programs; the Navy's Ship to Shore Connector and Cooperative Engagement Capability programs; and the Marine Corps Amphibious Combat Vehicle programs.⁷ We also interviewed officials from a nongeneralizable sample of six military service organizations: the Air Force's Global Strike Command and Pacific Air Forces; the Army's Medical Command and Army Sustainment Command; and the Navy's Fleet Forces Command and Navy Installations Command. Additionally, we reached out to the Office of Management and Budget (OMB) to obtain its views on the impacts of continuing resolutions on DOD, but OMB was unresponsive.

For objective one, we reviewed each military service's quarterly obligation data for fiscal years 2017 through 2020 for three appropriations accounts—Operation and Maintenance; Research, Development, Test and Evaluation; and Procurement (Other) to assess the percentage of annual funds each military service obligated during CRs and after the enactment of regular appropriations. Because quarterly obligation data are extracted from DOD systems of record, we determined these data to be sufficiently reliable for describing how the military services obligated funds within specific appropriation accounts for fiscal years 2017 through 2020. We interviewed officials from our sample of six military service organizations to discuss how CRs affect the obligation of Operation & Maintenance appropriations. To select our sample of major defense acquisition programs, we reviewed each of the 254 Selected Acquisition Reports that were submitted to Congress for fiscal years 2017 through 2019, and identified seven major defense acquisition programs that specifically cited the potential for program delays or cost increases as a result of CRs.⁸ We then interviewed knowledgeable military service

⁷Major defense acquisition programs are those not classified as highly sensitive and are designated as a major defense acquisition by the Secretary of Defense, or in the case of programs not intended to acquire an automated information system, are estimated to require eventual total expenditures for research, development, test and evaluation of more than \$300 million in 1990 constant dollars or an eventual total procurement expenditure of \$1.8 billion in 1990 constant dollars.

⁸Selected acquisition reports are submitted to Congress annually or quarterly, and report on current major defense acquisition programs requiring an eventual total expenditure for Research, Development, Test and Evaluation of more than \$300 million (based on fiscal year 1990 constant dollars) or an eventual total expenditure for procurement of more than \$1.8 billion (based on fiscal year 1990 constant dollars). The reports provide status of total program and life-cycle costs, schedule, technical risks, and current procurement unit costs, among other factors. 10 U.S.C. §2432. At the time of our analysis, Selected Acquisition Reports for fiscal year 2020 were not yet available.

officials from these programs, which received either Research, Development, Test and Evaluation or Procurement appropriations to learn how they believed the CRs ultimately affected the programs, if at all.

For objective two, we interviewed officials from the OUSD(C)/Chief Financial Officer's Office and each of the military department's financial management and comptroller offices to identify CR specific budgeting activities, and to gather information on how these activities might affect personnel workload. We also administered a questionnaire to these officials to collect additional information on how CRs affect workload. To assist in the development of the questionnaire, we contacted officials from each office to discuss our information request and how CRs affected their organizations. Additionally, we interviewed officials from the seven selected major defense acquisition programs and six selected military service organizations to learn how, if at all, CRs might have affected personnel workload for their organizations.

For objective three, we obtained and analyzed DOD civilian personnel hiring data for fiscal years 2017 through 2020 from the Defense Manpower Data Center. We assessed the reliability of these data by checking for potential errors and anomalies and interviewing Defense Manpower Data Center officials to discuss the mechanisms in place to ensure data quality. We found these data sufficiently reliable for providing information on the number of DOD civilian personnel hired from fiscal years 2017 through 2020. These data included information on the number of civilians hired, by day, for each defense and military service organization. Data for each hire included entrance on duty date, occupational series, and type of appointment. We used these data to calculate percent of total annual hires, aggregate hires per month, and average hires per day that occurred during and after the CR periods for each military department and other defense organizations for fiscal years 2017 through 2020. We reviewed these data to identify any patterns in the amount of hiring, type of occupations hired, and type of hire used during CRs.⁹ In addition, using these data we selected the sample of six military service organizations previously identified using the following criteria. Organizations selected all had a hundred or more civilian personnel hired during any one of the CR periods; civilian personnel

⁹Occupational series refers to a subdivision of an occupational group or job family consisting of positions similar as to specialized line of work and qualification requirements. Hiring authorities refer to the various hiring paths that the DOD may use to hire personnel, including but not limited to direct-hire authority and veterans employment opportunity authority.

hiring during a CR that was lower or higher than their service's average CR hiring; and performed a variety of functions.

We conducted this performance audit from March 2020 to September 2021 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.

Background

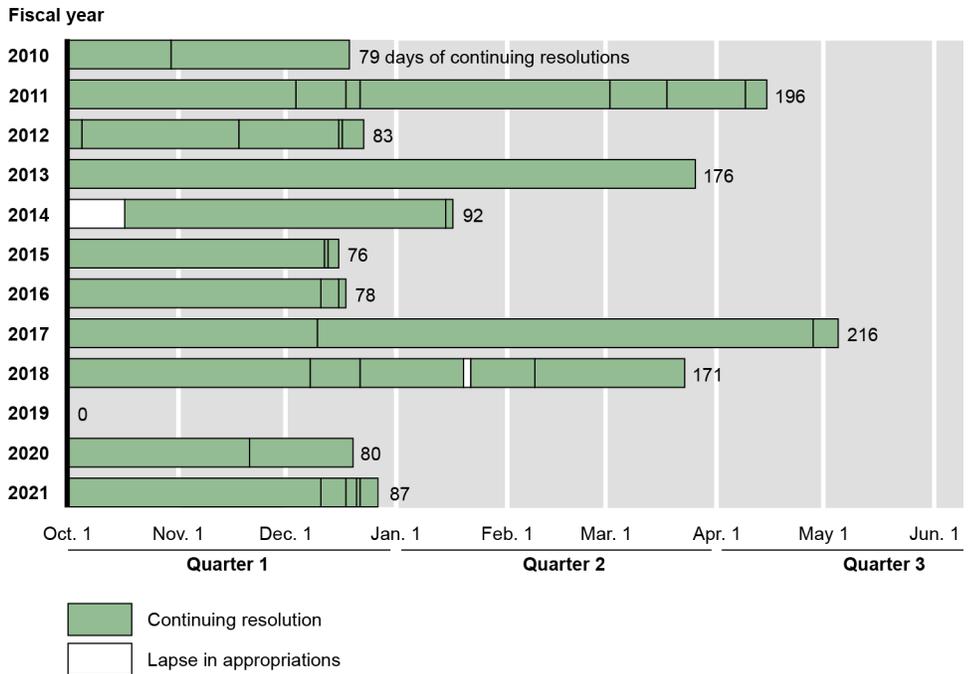
Appropriations and CRs

Federal departments and agencies, including DOD, receive funding through regular annual appropriations acts.¹⁰ If regular appropriations are not enacted, a lapse in appropriations may result and agencies may lack sufficient funding to continue operations.¹¹ CRs are temporary appropriations acts. Once the regular appropriation act is enacted, it supersedes the CR. From fiscal years 2010 through 2021, DOD experienced two lapses in appropriations—in fiscal years 2014, when a lapse in appropriations led to a widespread shutdown of government operations for 16 days, as well as a brief lapse in appropriations in fiscal year 2018. To prevent the occurrence of lapses, Congress enacts CRs to maintain a level of service in government operations and programs until Congress and the President reach agreement on regular appropriations. Figure 1 shows the number and duration of CRs affecting DOD from fiscal year 2010 through 2021.

¹⁰Fundamental to Congress' constitutional spending power is that federal programs may only expend federal funds to the extent appropriated by an act of Congress. For a discussion and history of the congressional "power of the purse" see GAO, *Principles of Federal Appropriations Law, Third Edition, Volume I*, [GAO-04-261SP](#) (Washington, D.C.: Jan. 1, 2004).

¹¹Generally, the Antideficiency Act restricts agencies from continuing operations during a lapse in appropriations. The Antideficiency Act prohibits agencies from obligating and expending amounts prior to receiving them, and from obligating and expending in excess of amounts received. 31 U.S.C. § 1341.

Figure 1: Continuing Resolutions Affecting the Department of Defense (DOD), Fiscal Years 2010–2021



Source: GAO analysis of DOD's continuing resolutions passed from fiscal year 2010 through 2021. | GAO-21-541

CRs generally do not specify an amount for programs and activities, but permit agencies to continue operations at a certain “rate for operations.” The rate for operations has varied over time and may be based on such things as the previous year’s appropriation, an amount provided in a House or Senate bill, or the amount requested in the President’s budget submission. Conditions and restrictions contained in prior years’ appropriations acts are also typically incorporated by reference into CRs. Finally, OMB is responsible for apportioning executive branch appropriations, including amounts made available under CRs.¹²

¹²An apportionment divides appropriations by specific time periods (usually quarters), projects, activities, objects, or combinations thereof, in part to ensure agencies have resources throughout the fiscal year. The apportionment is equal to the annualized amount (or rate) for each appropriation account funded by the CR multiplied by the lower of the percentage of the year covered by the CR, or the historical seasonal rate of obligations for the period of the year covered by the CR.

CRs include 11 standard provisions applicable to the funding of most agencies and programs under a CR.¹³ Standard provisions provide direction regarding the availability of funding and demonstrate the temporary nature of CRs. In addition to standard provisions, CRs also contain legislative anomalies providing funding and authorities different from the standard provisions. For example, an anomaly may provide a specific amount of funding rather than a rate of operations, extend program authority, or apply a restriction to a particular program, project or activity. Legislative anomalies may alleviate some challenges experienced during the CR period. According to OMB, anomalies are generally intended for programs, which in the event of a CR, would shut down, critically degrade, or suffer very difficult implementation issues. Agencies generally request specific anomalies from OMB.

DOD Appropriations Accounts

DOD's funding is appropriated through multiple accounts. Each appropriation account is available for new obligations for a specific period of time, and only for specific purposes. See table 1 for an overview of DOD's main types of appropriations accounts, their purposes, and period of availability for new obligations.

Table 1: Main Types of Department of Defense (DOD) Appropriations Accounts and Period of Availability

Appropriation account	Period of availability	Purpose of funds
Operation and Maintenance	1 year	For expenses, not otherwise provided for, necessary for the operation and maintenance of the active and reserve services, the National Guard, and Defense-wide funded components. Operation & Maintenance amounts generally fund current operations, equipment maintenance, and civilian salaries.
Military Personnel	1 year	For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel, and expenses of temporary duty travel between permanent duty stations for active duty personnel, cadets, and aviation cadets, among other expenses. Military personnel amounts generally fund all allowances earned by active and reserve duty, and National Guard servicemembers.

¹³The standard provisions are listed in appendix I.

Appropriation account	Period of availability	Purpose of funds
Research, Development, Test and Evaluation	2 years	For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment. Amounts generally fund the scientific research and military development of new technologies and also the normal operation and maintenance expenses of DOD components, such as the Defense Advanced Research Projects Agency, that engage in such work.
Procurement	3 years	For expenses necessary for the procurement, manufacture, and modification of missiles, armament, military equipment, spare parts, and accessories, plant equipment, appliances and machine tools, and installations in public and private plants, among other expenses. In addition to general procurement appropriations, specific procurement amounts are provided for different categories of items, including aircraft, ammunition, missiles, and weapons and tracked combat vehicles.
Military Construction	5 years	For acquisition, construction, installation, and equipment of temporary or permanent public works, military installations, facilities, and real property. Military construction amounts are provided for in the Military Construction Act, which also appropriates amounts for family housing construction, and operation and maintenance.

Source: GAO analysis of DOD appropriations accounts. | GAO-21-541

Note: This table is not meant to be inclusive of all DOD appropriation accounts. The period of availability associated with other DOD accounts varies from 1-year to no-year depending on the appropriation.

The Military Services' Spending and Acquisitions Are Limited during a CR, but They Have Some Practices in Place to Minimize the Effects

The Military Services Generally Make Fewer Obligations under a CR

The military services' constrain their obligation rate during a CR, in compliance with several key standard provisions—the No New Starts and Limited Funding Actions provisions. The No New Starts provision prohibits funding new activities and projects for which appropriations,

amounts, or other authority were not available in the prior fiscal year. Further, CRs ensure that agency actions do not impinge upon the final funding prerogatives of Congress; thus agencies are directed to take only the most limited funding actions. The result is that CRs limit the ability of an agency to obligate all, or a large share, of its available appropriation. In addition, since fiscal year 2010, each CR has included a provision specifically restricting DOD's use of amounts appropriated through the CR to initiate new production of items, increase production rates above those sustained in the prior fiscal year, or to initiate multi-year procurements using advance procurement funding for economic order quantity procurements.¹⁴ See appendix I for additional information on standard CR provisions.

The effect of these constraints are reflected in our analysis of the military services' obligation data. We found that the military services generally obligated a lower percentage of annual funding in the first quarter of fiscal years 2017, 2018, and 2020 when under a CR, as compared with the other quarters of the year. According to our analysis of one-year Operation and Maintenance appropriation accounts, as well as their multi-year Research, Development, Test, and Evaluation and Procurement (Other) accounts, we found that:

- Quarterly obligations varied somewhat from year to year and by military service, but were generally lowest in the first quarter when under a CR.
- When there was no CR in fiscal year 2019, the military services generally obligated funds at a higher rate in the first quarter of the fiscal year than they did during the same period for years when there was a CR.

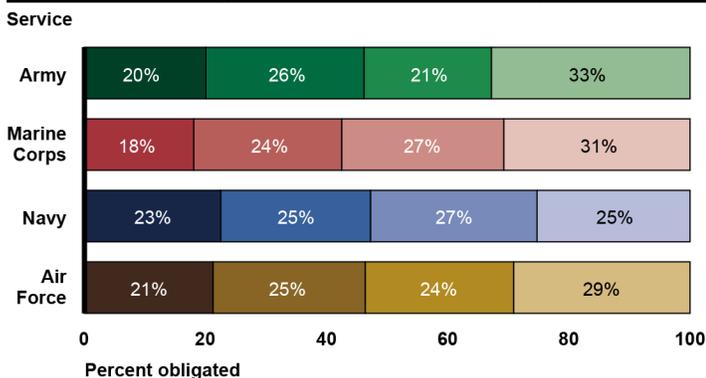
For examples of quarterly spending rates by military service, see figure 2 for percent of Operation and Maintenance appropriations obligated by quarter for fiscal years 2017–2020; figure 3 for Research, Development, Test, and Evaluation appropriations obligated by quarter for fiscal years

¹⁴Multi-year procurement is a special contracting method to acquire known requirements in quantities and total cost not exceeding planned requirements for up to 5 years unless otherwise authorized by statute, even though the total funds ultimately to be obligated may not be available at the time of contract award. Advance procurement is authority to obligate and disburse amounts during a fiscal year before that in which the related end item is procured. Economic order quantity purchases are those that will result in the total cost and unit cost most advantageous to the United States, where practicable, and does not exceed the quantity reasonably expected to be required by the agency.

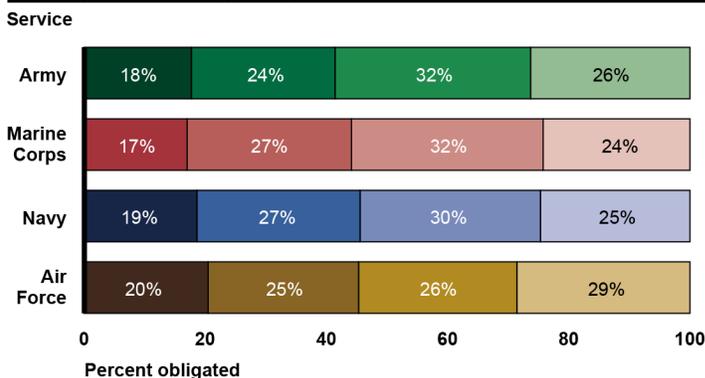
2017–2020; and figure 4 for Procurement (Other) appropriations obligated by quarter for fiscal years 2017–2020.

Figure 2: Percent of Military Service Operation and Maintenance Appropriations Obligated by Quarter, Fiscal Years 2017–2020

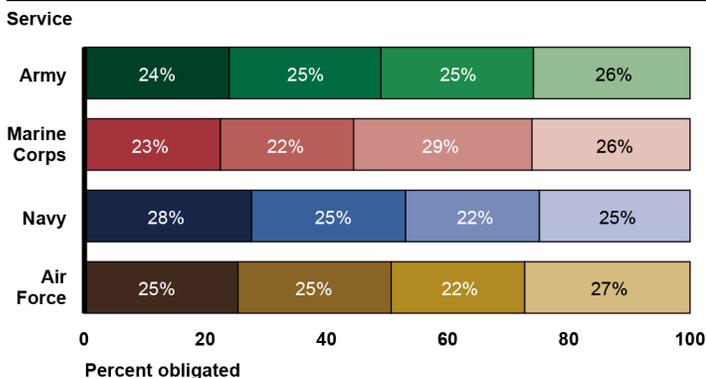
Fiscal year 2017 – regular appropriation enacted May 5, 2017



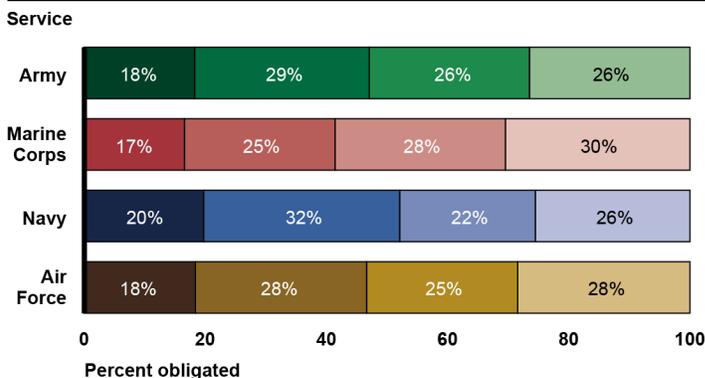
Fiscal year 2018 – regular appropriation enacted March 23, 2018



Fiscal year 2019 – no continuing resolution



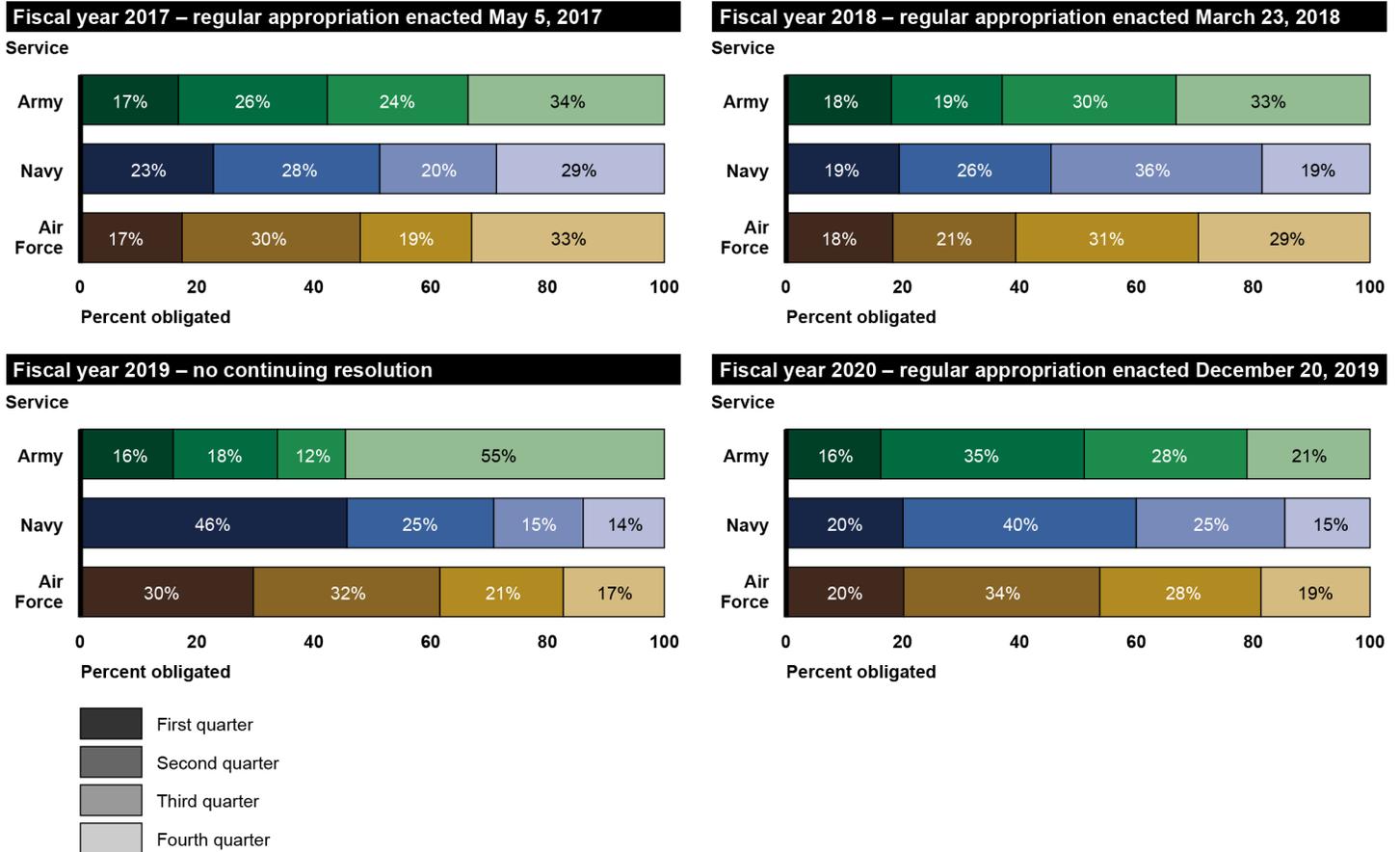
Fiscal year 2020 – regular appropriation enacted December 20, 2019



Source: GAO analysis of military service obligation data. | GAO-21-541

Note: Percentages may not add due to rounding.

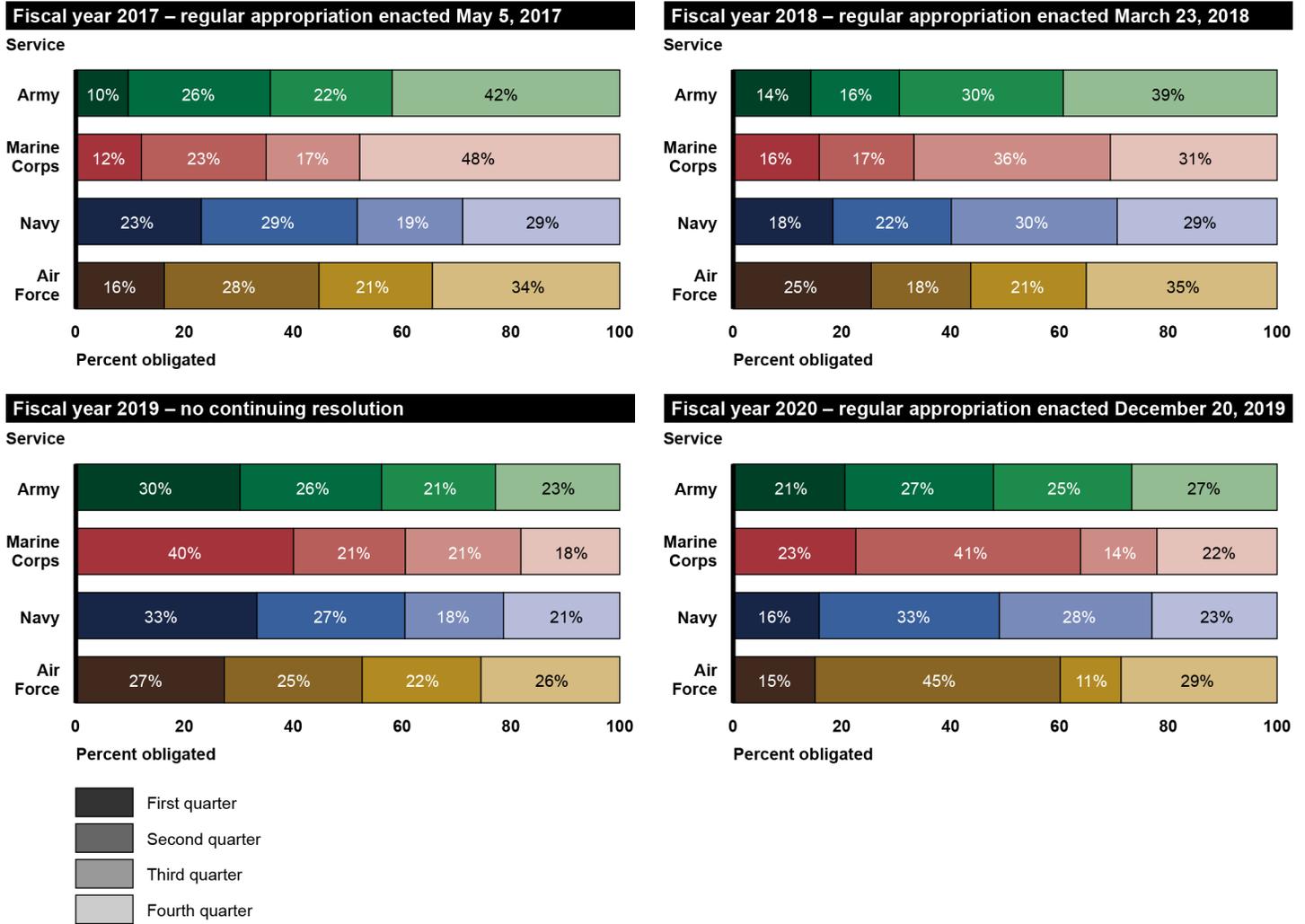
Figure 3: Percent of Military Service Research, Development, Test, and Evaluation Appropriations Obligated by Quarter, Fiscal Years 2017–2020



Source: GAO analysis of military service obligation data. | GAO-21-541

Note: Percentages may not add due to rounding. The Marine Corps Research, Development, Test, and Evaluation funding is provided through the Navy's appropriation. The amounts indicated for each fiscal year represent the percent of total available funding that was obligated in each quarter of the fiscal year shown in the figure. Because Research, Development, Test, and Evaluation is a multi-year appropriation, the obligated amounts include funds appropriated and made available for obligation during the fiscal year indicated, as well as funds available for obligation that were appropriated during prior years (e.g., fiscal year 2017 obligated amounts include Research, Development, Test, and Evaluation funds appropriated in fiscal years 2016 and 2017).

Figure 4: Percent of Military Service Procurement (Other) Appropriations Obligated by Quarter, Fiscal Years 2017–2020



Source: GAO analysis of military service obligation data. | GAO-21-541

Note: Percentages may not add due to rounding. The amounts indicated for each fiscal year represent the percentage of total available funding that was obligated in each quarter of the fiscal year shown in the figure. Because Procurement (Other) is a multi-year appropriation, the obligated amounts include funds appropriated and made available for obligation during the fiscal year indicated, as well as funds available for obligation that were appropriated during prior years (e.g., fiscal year 2017 obligated amounts include Procurement (Other) funds appropriated in fiscal years 2017, 2016, and 2015).

According to military service officials, the period of availability associated with each appropriation account can influence their ability to obligate

funds during a CR. Appropriations within DOD are generally categorized as one-year appropriations, or multi-year appropriations. Military service officials told us that offices or programs supported by one-year appropriations tend to be more sensitive to CRs than those supported by multi-year appropriations. This is because one-year appropriations are only available for new obligations during the fiscal year for which they are appropriated, whereas multi-year appropriations may be obligated over a period of multiple years. As a result, when a fiscal year starts under a CR, programs supported by one-year appropriations can only obligate the funds made available by the CR, while programs supported by multi-year appropriations may have funds available from prior year(s) appropriations, as well as funds made available by the current CR.

Military Service Officials Cite Constraints on Major Defense Acquisition Programs, but Programs We Reviewed Avoided Delays and Cost Increases

Military service officials have reported to Congress that the major defense acquisition programs can be constrained by CR provisions, but the programs we reviewed were able to avoid delays and cost increases during the fiscal years affected by a CR.¹⁵ DOD's major defense acquisition programs are primarily funded through Research, Development, Test and Evaluation and Procurement appropriations, both of which are multi-year amounts. While officials from selected DOD major defense acquisition programs told us they are constrained by the CR provisions restricting new starts and production rate increases. According to these officials, CR restrictions can delay the initiation of new acquisition programs, the transition of existing acquisitions programs from the research and development phase into the procurement phase, and the

¹⁵Major defense acquisition programs are those not classified as highly sensitive and are designated as a major defense acquisition by the Secretary of Defense, or in the case of programs not intended to acquire an automated information system, are estimated to require eventual total expenditures for research, development, test and evaluation of more than \$300 million in 1990 constant dollars or an eventual total procurement expenditure of \$1.8 billion in 1990 constant dollars.

increase of an acquisition program's production rate, which may result in cost increases to those programs.¹⁶

While these restrictions have the potential to cause delays and cost increases to major defense acquisition programs, our analysis of selected acquisition programs did not find any instances where this occurred. We reviewed each of the 254 Selected Acquisition Reports the military services submitted to Congress for fiscal years 2017 through 2019.¹⁷ While most programs did not explicitly identify CRs as posing a risk, we identified seven major defense acquisition programs that specifically cited CRs as potentially leading to program delays or cost increases. When we met with officials from these programs, we learned that while the Selected Acquisition Reports speculated that CRs could have resulted in program delays or cost increases, in actuality, the CRs did not affect the programs. However, officials responsible for the programs remained concerned about the potential impact of future CRs. For example:

- In the 2019 annual report, the Marine Corps reported that it was able to purchase 30 of its planned 56 Amphibious Combat Vehicles with CR funds at the onset of fiscal year 2020.¹⁸ Officials told us that the CR limited their ability to increase the production quantity of

¹⁶In an effort to address these constraints, a 2019 report issued by the "Section 809 Panel"—an independent advisory panel on streamlining acquisition regulations—recommended that Congress modify standard provisions of CRs to allow for the initiation of new starts and production rate increases, as well as other spending flexibilities to mitigate the effects of operating during a CR. The Section 809 Panel was established by the Secretary of Defense as mandated by the National Defense Authorization Act for Fiscal Year 2016, Pub. L. No. 114-92, § 809 (2015). The Section 809 Panel's duties included review of acquisition regulations applicable to DOD with a view toward streamlining and improving the efficiency and effectiveness of the DOD acquisition process and maintaining defense technology advantage. The Section 809 Panel produced a 3-volume report from January 2018 to January 2019. Its recommendations regarding CRs appeared in *Report of the Advisory Panel on Streamlining and Codifying Acquisition Regulations*, Vol. 3 (January 2019).

¹⁷Selected acquisition reports are submitted to Congress annually or quarterly, and report on current major defense acquisition programs requiring an eventual total expenditure for Research, Development, Test and Evaluation of more than \$300 million (based on fiscal year 1990 constant dollars) or an eventual total expenditure for procurement of more than \$1.8 billion (based on fiscal year 1990 constant dollars). The reports provide status of total program and life-cycle costs, schedule, technical risks, and current procurement unit costs, among other factors. 10 U.S.C. §2432. At the time of our analysis, Selected Acquisition Reports for fiscal year 2020 were not yet available.

¹⁸Department of Defense, *Selected Acquisition Report: Amphibious Combat Vehicle Family of Vehicles (ACV FoV), As of FY 2021 President's Budget* (December 2019).

Amphibious Combat Vehicles from 30—the amount purchased in fiscal year 2019—to 56—the amount ordered for fiscal year 2020. However, when fiscal year 2020 began with a CR, officials were able to work within CR restrictions and divide the order in two. To avoid the CR restriction on production rate increases, they first ordered 30 Amphibious Combat Vehicles—the same number of vehicles as the prior year. After the CR expired, they were able to order the 26 remaining vehicles. The officials told us that, in this instance, they were able to divide the order with no impact on timeline or cost. However, they added that this might not be possible during future CRs.

- In the 2017 annual report, the Army raised concerns that its Armored Multi-Purpose Vehicle program would be delayed, since it was a new start for procurement funding and fiscal year 2018 began with a CR.¹⁹ However, officials told us the decision point to allow the program contractors to begin production was not held until after the regular appropriation was enacted; therefore, the program was not impacted by the CR. Officials told us that, while the program was not ultimately affected by the fiscal year 2018 CR, a shortened time period to make new obligations under regular appropriations reduced the number of units that could be produced within that fiscal year and required planning based on the avoidance of funding risks rather than planning based on engineering and test results.
- In the 2018 annual report, the Navy raised concerns that because its Ship to Shore Connector did not have any production planned for fiscal year 2020, and that if fiscal year 2021 began under a CR, any planned production would be considered a new start due to the production gap year in fiscal year 2020.²⁰ The Navy also reported that a gap in production in fiscal year 2020 could result in an increased risk of growth in acquisition cost, lifecycle cost, and industrial base instability. Officials noted that ultimately the concerns they anticipated were resolved because Congress authorized the production of a single Ship to Shore Connector in the enacted fiscal year 2020 appropriation. This addition helped keep the manufacturer working and paid key suppliers to mitigate the risk of losing contractors. However, officials noted there are currently zero units planned for

¹⁹Department of Defense, *Selected Acquisition Report: Armored Multi-Purpose Vehicle (AMPV), As of FY 2019 President's Budget* (December 2017).

²⁰Department of Defense, *Selected Acquisition Report: Ship to Shore Connector Amphibious Craft (SSC), As of FY 2020 President's Budget* (December 2018).

production in fiscal year 2021, which they indicated could create the same potential risks for fiscal year 2022.

The Military Services Have Some Practices to Minimize the Effects of CRs

The military services have adopted some business practices to operate programs during a CR, and avoid service disruptions as they manage within the constraints that CRs place on their ability to obligate funds. Military service officials in our sample of organizations identified the following practices they use to mitigate the effect of CRs:

- **Initiating service contract start dates after the first quarter of the fiscal year.** DOD officials told us that they have begun to start new contracts and revise existing contracts to ensure services continue through the first quarter of the fiscal year.²¹ For example, Navy Fleet Forces Command officials told us that because of the number of CRs that have been enacted since 2009, they have asked their support activities to move the beginning of their service contracts' period of performance out of the first quarter of the fiscal year. According to these officials, they have moved a lot of their service contracts to begin in the third or fourth quarter of the fiscal year and continue through the first few quarters of the next fiscal year, ensuring continuity of service. Similarly, an Army budget official noted that for 1-year service contracts it is advantageous and common practice to begin the period of performance later in the fiscal year in case there is a CR the following fiscal year, thus eliminating a break in service at the beginning of the fiscal year and ensuring a steady workflow pace for Army contracting personnel.
- **Postponing nonessential purchases and training until later in the fiscal year.** Officials from the military service organizations with whom we met told us that they are generally able to postpone nonessential purchases and training with no impact to readiness. For example, officials at Pacific Air Forces Command told us that to stay within their limits during a CR, they may have to do some pared tailoring to adjust exercises, such as using a different asset for an exercise than originally planned, but they often have to do that regardless of whether there is a CR. Officials from Air Force Global Strike Command told us that discretionary activities, such as sending people to career-broadening classes or other Temporary Duty Travel

²¹DOD and its components are authorized to enter into contracts for severable services, and the lease of real or personal property for a period beginning in one fiscal year and ending in the next fiscal year if the contract period does not exceed 12 months. 10 U.S.C. § 2410a. Severable service contracts address a recurring or continuing need, such as maintenance contracts.

opportunities, are not likely to be funded during a CR period, but they had no examples of CRs negatively affecting training or readiness.

While the organization and program officials we met with expressed that these practices allow them to manage under the constraints of CRs, they all cited potential effects CRs may have on their operations and future funding. For example, Army Medical Command officials told us that CRs have caused them to delay some maintenance on broken equipment and investments in new training simulations. While these officials told us neither of these delays negatively affected readiness or training, they stated it can be hard to manage contracts and buy equipment when full funding is not known and may be less than expected. These officials added that this is because the longer a CR lasts and the more obligations are made on contracts during the CR, there are fewer opportunities to reduce spending later in the year. Several offices we met with told us that CRs can also strain their ability to fully obligate their final appropriations before they expire at the end of the fiscal year, which may contribute to reductions in future appropriations.²²

DOD Officials Report That Preparing for and Operating during CRs Has Become Routine

DOD officials we interviewed expressed concerns that the repetitive activities and incremental planning necessary during a CR is not an effective or efficient way to operate, but they also noted that activities related to preparing for and operating under CRs have become routine in nature and are an expected part of their annual planning and budget-related tasks. We identified three activities directly related to preparing for and operating under CRs—developing legislative anomaly proposals, creating spending plans for various CR scenarios, and adjusting contracts to reflect CR funding availability.

- **Developing legislative anomaly proposals.** OUSD(C) officials told us that each year, OMB issues a memorandum to federal agencies soliciting anomaly proposals for the next fiscal year's appropriations bills.²³ Officials told us this generally occurs around the third quarter of

²²Time limited appropriations are available for new obligations only during the fiscal year for which they were made. At the end of the fiscal year, remaining unobligated appropriations expire and are no longer available. Unobligated amounts remain in the expired state for 5 years before they are cancelled and returned to the Treasury.

²³Anomaly proposals are requests OMB solicits from federal agencies to change the funding for a program or account from what would be available under the assumed CR formula. Anomaly proposals must meet specific criteria and are generally intended for programs, which in the event of a CR, would shut down, critically degrade, or suffer very difficult implementation issues.

the current fiscal year, regardless of whether a CR is anticipated for the next fiscal year. If enacted, anomalies provide funding and authorities different from the standard CR provisions. For example, OMB's memorandum for fiscal year 2021 asked agencies to provide anomaly proposals in the event of a 2-week CR, a 1-month CR, or a CR lasting until December 30 for all appropriations bills.²⁴

In preparation for the submission of anomaly proposals to OMB, OUSD(C) officials told us they request that the military services provide them with a list of potential anomalies for the upcoming fiscal year, including specific amounts requested, if applicable, and reasons for the requests. OUSD(C) then compiles the list and works with DOD's General Counsel to ensure the anomaly proposals meet OMB's criteria. DOD then provides the proposals to OMB for review and submission to Congress. Congress alone determines whether to include requested anomalies in a subsequent CR. In addition, Congress can add anomalies that were not included in OMB's submission. For fiscal years 2010 through 2020, DOD requested 36 to 347 anomalies in any given fiscal year. However, the number of anomalies enacted relevant to DOD ranged from 1 to 7 during the same time period. Some of the anomalies enacted were included directly by Congress independent of OMB's annual consolidated anomaly submission. For the number of DOD anomalies requested and enacted from fiscal years 2010 through 2020, see table 2.

²⁴According to the fiscal year 2021 OMB Budget Data Request memorandum, OMB solicited technical anomalies from agencies that would be necessary during a CR of varying lengths up to December 30. Anomaly proposals were to be reviewed and consolidated for consideration by the OMB Director's office. OMB also stated that, as in previous years, they were collecting anomaly proposals so they could be prepared to provide drafting assistance to the Appropriations Committees under different scenarios. OMB Budget Data Request No. 20-28, *Implications of a Continuing Resolution (CR) for FY 2021* (June 30, 2020).

Table 2: Number of Anomalies Requested and Enacted by the Department of Defense (DOD), Fiscal Years 2010—2020

Fiscal year	Anomalies requested ^a	Anomalies enacted ^b
2010	40	6
2011	166	7
2012	45	6
2013	54	4
2014	88	2
2015	79	3
2016	36	1
2017	347	5
2018	189	3
2019	60	No continuing resolution for DOD
2020	154	3

Source: GAO analysis of continuing resolutions for fiscal years 2010 through 2020 and DOD data. | GAO-21-541

^aThis includes the number of anomaly requests DOD provided Office of Management and Budget (OMB). OMB did not respond to our request for information on how many anomaly requests it provided to Congress for DOD.

^bThese include anomalies which were included by congressional appropriators, independent of OMB's consolidated anomaly submission.

Most of DOD's requested anomalies were for program new starts or production rate increases (about 78 percent of requested anomalies from fiscal year 2010 through 2020). For example, one enacted anomaly directed toward the Air Force provided funding for projects related to family housing, which were considered new starts, to support hurricane recovery efforts in Puerto Rico and the U.S. Virgin Islands following Hurricane Maria.²⁵ Another enacted Air Force anomaly provided a production rate increase for the KC-46A tanker rather than restrict production to rates prevailing in the prior fiscal year. Other requested DOD anomalies included extension of statutory program authorizations or specific appropriated amounts to ensure continuity of program operations.

- **Creating spending plans.** According to OUSD(C) officials, each year they require the military services to provide spending plans in the

²⁵Hurricane Maria crossed Puerto Rico as a category 4 hurricane on Sept. 20, 2017. According to the National Hurricane Center, as of February 2019, it was the third costliest hurricane in United States' history.

event of a 30-day, 60-day, and 90-day CR for the upcoming fiscal year. Military service officials told us these plans include an assessment of their spending needs and priorities for each of the various scenarios. These plans are then used to allocate amounts appropriated by a CR across the military services' programs, projects, and activities. Military service officials told us planning for a potential CR the upcoming fiscal year begins before it is known if there will actually be a CR.

- **Adjusting contracts to reflect funding availability.** Military service program officials told us that during a CR, they need to continuously review and adjust contracts to ensure periods of performance align with limited available funding. Several officials told us that this can result in multiple contract modifications; if regular appropriations were available contracts would only be administered once. Although CRs can cause an increase in the number of transactions contracting personnel must complete, officials also said that such contract adjustments are a routine part of the contracting process and can be made for a variety of reasons other than CRs.

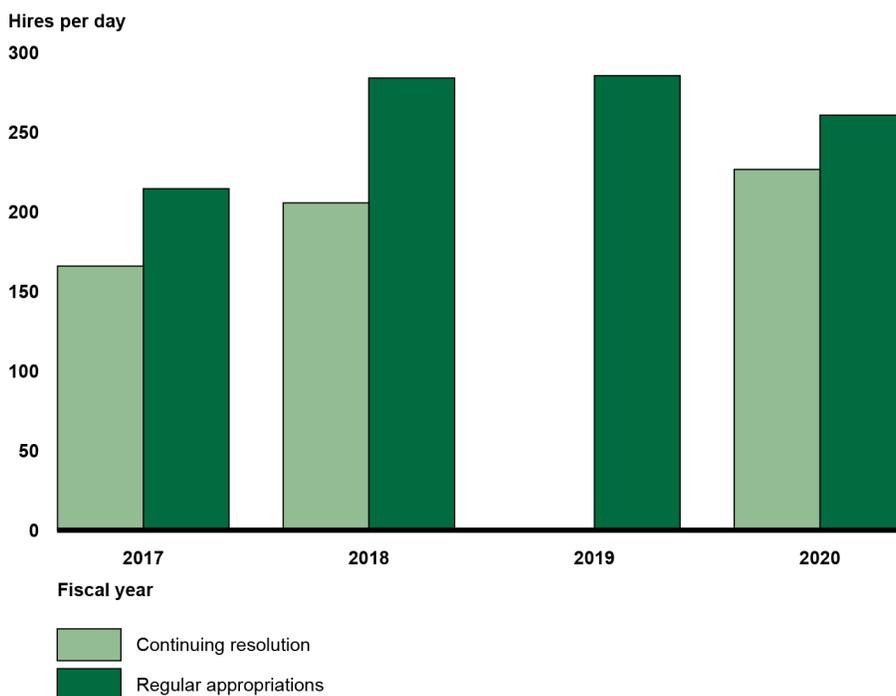
We also attempted to determine how much time the military services spend on CR-related activities, but found that the estimates varied and could not be generalized. Specifically, we interviewed OUSD(C) and military service financial management and comptroller officials and provided them with a standardized questionnaire requesting information on time spent on various CR-related activities, such as developing spending plans. Officials noted that they do not track time spent on CR-related activities. The officials provided estimates but they varied. For example, in calculating time spent on Research, Development, Test and Evaluation appropriation spending plans, the Air Force responded that it spends approximately 7 days on these tasks, spread out over 2 months; the Army responded that it spends 3 weeks; and the Navy responded that it spends 1 week. Officials noted that they were not able to easily differentiate time spent working on CR-related activities and time spent on other financial management activities, because the activities are often interrelated and mixed into their daily, routine work.

DOD's Civilian Hiring Slowed during CRs, but Varied by Organization

Our analysis of DOD civilian personnel hiring data for fiscal years 2017 through 2020 found that although DOD hired civilian personnel during CR periods, on average fewer civilian personnel were hired per day during CRs than during non-CR periods. The per day civilian hiring for CR periods for fiscal years 2017, 2018, and 2020 averaged about 200 people per day, as compared to about 250 people per day during non-CR periods. In fiscal year 2019, when there was no CR, DOD's average per

day civilian hiring was 285. See figure 5 for a comparison of DOD per day hiring by year for CR and non-CR periods.

Figure 5: Department of Defense per Day Hiring during Continuing Resolution (CR) and Non-CR Periods, Fiscal Years 2017–2020



Source: GAO analysis of Department of Defense data. | GAO-21-541

Note: These hiring data include canceled hires, which refer to hiring actions initiated but later canceled—i.e., position was not filled. The number of canceled hires for each fiscal year of our review comprised less than 1 percent of the total annual hires.

We also found that the number of civilians hired during a CR and the percentage of annual civilian hiring that took place during CRs for fiscal years 2017 through 2020 varied by organization. While the Army hired the most civilian personnel during the CR periods, the Air Force had the highest percentage of total annual hires during the CR period for fiscal years 2017–2020. See table 3 for the percentage of annual hiring that took place during CRs for each of the military departments and other defense organizations for fiscal years 2017, 2018, and 2020.

Table 3: Department of Defense Civilian Hiring During Continuing Resolutions (CR) by Military Department and Other Defense Organizations for Fiscal Years 2017, 2018, and 2020

	Fiscal year 2017 (CRs lasted 216 days; 59 percent of the fiscal year)			Fiscal year 2018 (CRs lasted 171 days; 47 percent of fiscal year)			Fiscal year 2020 (CRs lasted 80 days; 22 percent of the fiscal year)		
	Total civilians hired	Civilians hired during CRs	Percent of total annual hires	Total civilians hired	Civilians hired during CRs	Percent of total annual hires	Total civilians hired	Civilians Hired during CRs	Percent of total annual hires
Air Force	17,513	10,285	59	22,875	9,889	43	24,825	5,161	21
Army	25,372	13,162	52	31,797	13,148	41	31,480	6,280	20
Navy	15,641	7,805	50	24,374	8,170	34	22,587	4,378	19
Other defense organizations	9,234	4,754	51	10,986	4,576	42	13,756	2,533	18

Source: GAO analysis of Defense Manpower Data Center data. | GAO-21-541

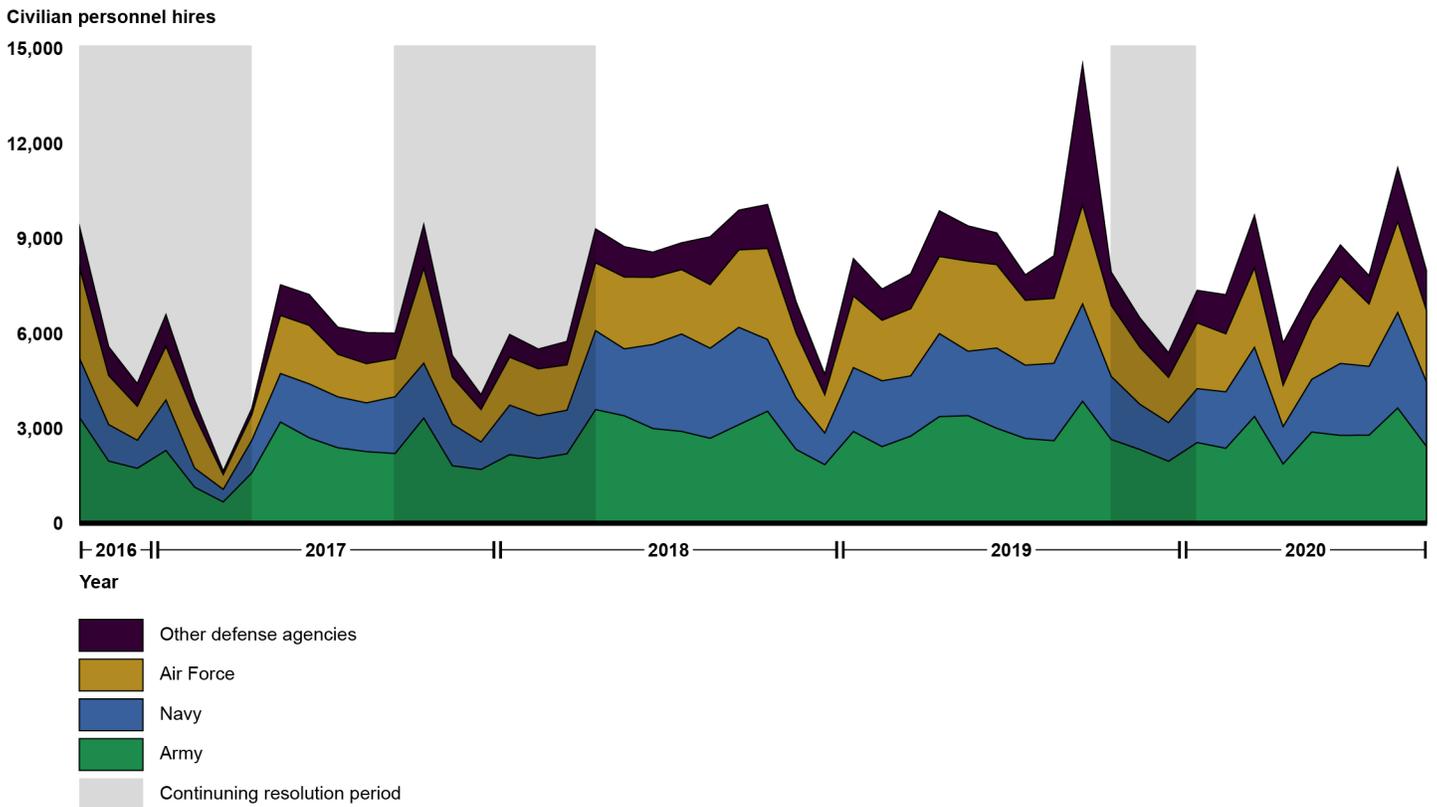
Note: There was no continuing resolution for fiscal year 2019. “Other defense organizations” refers to those organizations that fall under the guidance and direction of the Department of Defense, but are not the responsibility of the military services—e.g., Defense Commissary Agency and Defense Health Agency, among others. The hiring data includes canceled hires, which refer to hiring actions initiated but later canceled—i.e., position was not filled. The number of canceled hires for each fiscal year of our review comprised less than 1 percent of the total annual hires.

There were also variations in the amount of annual hiring that took place during CRs within individual organizations. In some cases, organizations hired all their civilians during the CR period, while other organizations hired few if any civilians during the same period. For example, in fiscal year 2017—the longest CR period in our of review:

- For the 58 Army organizations that hired civilians, the percentage of annual hiring during the CR period ranged from 15.8 percent to 81.8 percent.
- For the 54 Air Force organizations that hired civilians during this time, the percentage ranged from no civilian hires during the CR period to 100 percent.
- For the 21 Navy organizations that hired civilians during the CR period, the percentage ranged from 34.4 percent to 76.9 percent.

We also found that civilian hiring fluctuates throughout the fiscal year, regardless of whether DOD is operating under a CR. While lower hiring does seem to correlate with periods of the CR, lower hiring also occurred at similar points in the year when there was no CR in place. See figure 6 for civilian hiring by month for fiscal years 2017 through 2020.

Figure 6: Department of Defense Civilian Personnel Hiring by Month, Fiscal Years 2017–2020



Source: GAO analysis of Department of Defense data. | GAO-21-541

Note: Gray columns indicate the occurrence of a CR. These hiring data include canceled hires, which refer to hiring actions initiated but later canceled—i.e., position was not filled. The number of canceled hires for each fiscal year of our review comprised less than 1 percent of the total annual hires.

Military service officials we interviewed indicated that there are factors other than CRs that may affect the timing of hiring during the year. For example, Navy officials from Fleet Forces Command stated that when a candidate is hired, delays are generally related to the length of time it takes to complete the hiring process. Similarly, Army officials from Army Sustainment Command stated that the length of time to hire, as well as competition from the private sector, affects hiring because potential hires can lose interest while waiting for an offer from DOD and pursue employment with the private sector instead. Air Force officials from Pacific Air Forces also noted the length of the civilian hiring process can affect hiring. Employee attrition was also cited as a factor in the timing of hiring. For example, Army Medical Command officials told us that their annual

turnover rate is about 10 percent and tends to be heavier in the summer. They stated that this is because they employ a large amount of military spouses who have to relocate in the summer months when service members' permanent change of station orders are issued.

Agency Comments

We requested comments from DOD. DOD provided technical comments on the draft report, which we incorporated as appropriate.

We are sending copies of this report to the appropriate congressional committees, the Secretary of Defense, and the Secretaries of the Army, Navy, and the Air Force. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-2775 or FieldE1@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 II.



Elizabeth A. Field
Director, Defense Capabilities and Management

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Appendix I: Standard Provisions Included in Continuing Resolutions

Since 1999, continuing resolutions (CR) have contained the same nine standard provisions that govern most agencies, programs, and activities covered by the CR. Two new standard provisions were added during this time period—the appropriated entitlement provision and the furlough restriction.

Provision	Description
Rate for operations	Appropriates amounts necessary to continue projects and activities that were conducted in the prior fiscal year at a specific rate for operations.
Extent and manner	Incorporates restrictions from the prior year's appropriations acts or the acts currently under consideration.
No new starts	Amounts appropriated under a CR are not available to initiate or resume projects or activities for which appropriations, funds, or authority were not available during the prior fiscal year.
Coverage of CR obligations	Appropriations made available under the CR shall remain available to cover all properly incurred obligations and expenditures during the CR period.
Adjustment of accounts	Expenditures made during the CR period are to be charged against applicable appropriations acts once they are finally enacted.
Apportionment timing	Apportionment time requirements under 31 U.S.C. § 1513 are suspended during the CR period but appropriations provided under a CR must still be apportioned to comply with the Antideficiency Act and other federal laws.
High rate of operations	Programs or activities with a high rate of obligation or complete distribution of appropriations at the beginning of the prior fiscal year shall not follow the same pattern of obligation nor should any obligations be made that would impinge upon final funding prerogatives.
Limited funding actions	Agencies are directed to implement only the most limited funding action to continue operations at the enacted rate.
Appropriated entitlements	Authorizes entitlements and other mandatory payments whose budget authority was provided in the prior year appropriations acts to continue at a rate to maintain program levels under current law (or to operate at present year levels). Amounts available for payments due on or about the first of each month after October are to continue to be made 30 days after the termination date of the CR.
Furlough restriction	Authorizes the Office of Management and Budget (OMB) and other authorized government officials to apportion up to the full amount of the rate for operations to avoid a furlough of civilian employees. This authority may not be used until after an agency has taken all necessary action to defer or reduce non-personnel-related administrative expenses.
Termination date	Date on which the CR expires. Usually based on the earlier of a specific date or the enactment of the annual appropriations acts.

Source: GAO. | GAO-21-541

Appendix II: GAO Contact and Staff Acknowledgments

GAO Contact

Elizabeth A. Field, (202) 512-2775 or FieldE1@gao.gov

Staff Acknowledgments

In addition to the contact named above, Richard Geiger (Assistant Director), Tida Barakat Reveley (Analyst in Charge), John Beauchamp, Emily Biskup, Myra Francisco, Scott Hiromoto, Jocelyn Kuo, Felicia Lopez, Amanda Manning, Steve Pruitt, Clarice Ransom, and Michael Silver made key contributions to this report.

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