



January 2026

DEFENSE BUDGET

Effects of Continuing Resolutions on Selected Activities and Programs Critical to DOD's National Security Mission

Revised February 4, 2026 to correct a paragraph on the Highlights page, page 1, and associated footnote regarding the number of years that the Department of Defense (DOD) operated under a continuing resolution (CR).

A report to congressional committees.

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What GAO Found

The U.S. military conducts operations around the globe while staying ready to immediately respond to new and emerging security threats. In all but 12 of the last 49 fiscal years, the Department of Defense (DOD) has had to carry out its critical national security mission while operating under temporary appropriations in the form of continuing resolutions (CR). Under CRs, there is uncertainty for agencies about when they will receive their final appropriation and what amount of funding will be available for a fiscal year that has already begun. In addition, CRs include constraints that, among other things, place limits on starting new programs or increasing production of weapon systems and munitions.

DOD officials have stated publicly in recent years that CRs hamper the military services' ability to accomplish their missions and carry out management functions. DOD has made adjustments to continue to meet mission needs under the constraints of CRs. Available data do not allow for a precise measure of the extent of the effects of CRs on DOD operations in many cases. However, officials from the selected activities and programs that GAO reviewed reported facing delays, increased costs, operational challenges, spending challenges, and administrative burdens as a result of CRs.

Effects of Continuing Resolutions on DOD



Delays



Increased costs



Operational challenges



Spending challenges



Administrative burdens

Source: GAO analysis of Department of Defense (DOD) documents and interviews with DOD and military service officials; GAO (icons). | GAO-26-107065

Delays. About half (36 of 74) of acquisition programs GAO surveyed reported experiencing schedule effects, such as delays in awarding contracts or in the delivery and fielding of equipment, as a result of CRs. For example, five of nine Air Force aircraft acquisition programs reported experiencing effects such as delayed program activities and contracts. In one instance, officials reported that due to CR constraints in fiscal year 2022, the F-15 Eagle Passive Active Warning Survivability System modification program—which is modernizing the electronic warfare system on the F-15—delayed the award of a contract for hardware kits, resulting in likely parts shortages for the aircraft.

Increased costs. Some activities and programs have experienced increased costs because of delays from CRs, according to officials. For example, Joint Base San Antonio officials told GAO that the cost of a facilities sustainment contract more than doubled after CR-related delays in fiscal year 2024. The original contract was estimated at a cost of \$579,000, but according to officials, the contract was delayed due to limited funding available while operating under a CR. After a final appropriation was passed, the quoted price had increased to \$1,445,000. In addition, officials from the Marine Corps Amphibious Combat Vehicle program reported that they incurred an additional cost of \$17.7 million

Why GAO Did This Study

A CR is a type of temporary appropriation act that provides budget authority to keep federal agencies or specific activities in operation when a regular appropriation act has not been enacted by the beginning of the fiscal year.

Senate Report 118-58 includes a provision for GAO to review how CRs affect specific DOD operation and maintenance activities and acquisition programs. This report describes the effects of CRs on selected DOD activities and programs.

GAO reviewed a nongeneralizable sample of operation and maintenance activities (including facilities sustainment, joint exercises, and unit training) and acquisition programs (including Air Force aircraft, Army ammunition, and Space Force and Navy missile defense systems). This sample provides illustrative examples of how DOD was affected by CRs in meeting its critical national security mission since fiscal year 2022. GAO interviewed and obtained information on the effects of CRs from DOD and military service officials, and conducted site visits to selected military installations. These included Joint Base San Antonio, Hill Air Force Base, Corpus Christi Army Depot, and Tooele Army Depot. GAO also analyzed DOD monthly obligation data while under a CR from fiscal years 2013 through 2023; and reviewed information on the effects of CRs from fiscal years 2022 through 2024 collected through a survey of acquisition programs.

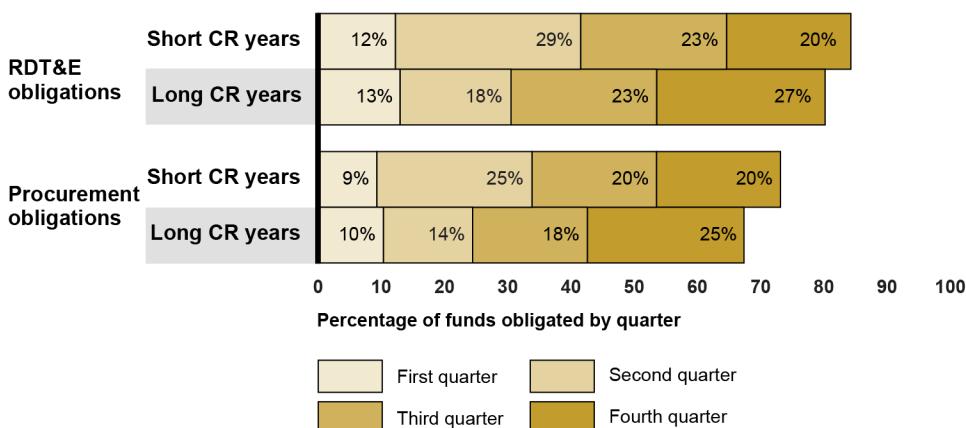
from fiscal year 2022 through fiscal year 2024 as a result of CRs. This increase was due to shifts in the timing of orders and associated changes in foreign exchange rates.

Operational challenges. Officials stated that CRs have affected the availability of equipment, logistics, and other supports for training and exercises, limiting the quality of the training and unit readiness. For example, according to a U.S. Indo-Pacific Command official, CRs during fiscal year 2024 led to the command not having funding to send targets to the Philippines for Exercise Balikatan. As a result, one of the exercise's training events for the U.S. and partner nations was canceled.

Spending challenges. CRs can lead to uneven spending over the course of the fiscal year. GAO's analysis of DOD obligations (i.e., spending commitments) in selected appropriation accounts from fiscal year 2013 through fiscal year 2023 shows the spending-related effects of operating under a CR. As shown in the graphic below, longer CR periods—those that last more than 3 months of the fiscal year—have led to slower obligation rates early in the fiscal year, particularly for research, development, test, and evaluation accounts and procurement accounts, with faster obligation rates later in the fiscal year.

Activities and programs have faced difficulties executing full-year appropriations because there is limited time left in the fiscal year to obligate funds, especially in years with longer CR periods. In particular, according to military service officials, activities and programs can face bottlenecks, such as with the capacity of contracting offices to solicit and issue contracts or the ability of vendors to complete projects.

DOD Obligations in Selected Appropriation Accounts in First Year of Availability, Fiscal Years 2013–2023



CR = Continuing resolution

RDT&E = Research, development, test, and evaluation

Source: GAO analysis of Department of Defense budget execution data. | GAO-26-107065

Note: Obligations represent the percentage of total obligations for an appropriation in the first year of availability; RDT&E and procurement obligations add up to less than 100 percent because those appropriations are available for multiple years. Short CR years are those fiscal years with CR periods lasting 3 months or less and long CR years are those fiscal years with CR periods lasting more than 3 months. This analysis excludes fiscal year 2014, due to CRs affecting only certain DOD programs and a lapse in other DOD appropriations during that year, as well as fiscal year 2019, when full-year Defense appropriations were enacted prior to the start of the fiscal year.

Administrative burdens. CRs have created additional administrative burdens and inefficiencies for DOD personnel who must prepare additional contracting actions and spending plans. For example, F-35 program officials GAO surveyed stated that they constantly replan their budget during a CR and estimate that 20 percent of their financial management staff's time is spent adjusting their budget to manage through CR constraints.

Contents

Letter		1
	Background	4
	DOD Activities and Programs Face Delays, Increased Costs, and Other Challenges from CRs	8
	Agency Comments	17
Appendix I	Selected Activities and Programs	20
Appendix II	Objectives, Scope, and Methodology	34
Appendix III	Department of Defense Funding Under the Full-Year Continuing Appropriations Act, 2025	39
Appendix IV	Statistical Analysis of Continuing Resolution Length and Monthly Obligations	42
Appendix V	GAO Contact and Staff Acknowledgments	48
Tables		
	Table 1: Examples of Facilities Sustainment Projects Delayed due to Fiscal Year 2024 CRs, as Identified by Joint Base San Antonio Officials	23
	Table 2: Standard Provisions Included in Continuing Resolutions (CR)	39
	Table 3: Coefficient Estimates from Regression Models Predicting the Cumulative Percent Obligated from the Beginning of the Fiscal Year Through April in Fiscal Years 2013 and 2015–2024	45
	Table 4: Coefficient Estimates from Regression Models Predicting New Obligations in August and September of Each Line Item's First Year of Execution, Measured as a Percentage of the Final Amount Obligated in Fiscal Years 2013 and 2015–2024	46

Figures

Figure 1: Length of Continuing Resolutions Affecting the Department of Defense, Fiscal Years 2011–2025	5
Figure 2: Flow of Funds to the Department of Defense (DOD) Following Enactment of Continuing Resolutions	7
Figure 3: Effects of Continuing Resolutions on Selected DOD Activities and Programs	8
Figure 4: Obligations of Military Service FSRM Subaccounts Versus All Other O&M Subaccounts, Fiscal Years 2013–2023	10
Figure 5: Acquisition Program Survey Responses About Reported Effects from Continuing Resolutions, Fiscal Years 2022–2024	11
Figure 6: DOD Obligations in Selected Appropriations in First Year of Availability by Quarter, Fiscal Years 2013–2023	14
Figure 7: DOD Obligations in Selected Appropriations in First Year of Availability by Month, Fiscal Years 2013–2023	15
Figure 8: Planned Versus Actual Ammunition Demilitarized at Tooele Army Depot in Fiscal Year 2024	22
Figure 9: U.S. European Command and U.S. Southern Command Planned Exercises for Fiscal Year 2025	25

Abbreviations

ACV	Amphibious Combat Vehicle
AMDR	Air and Missile Defense Radar
ARSOUTH	U.S. Army South
CR	continuing resolution
DOD	Department of Defense
EUCOM	U.S. European Command
HVAC	heating, ventilation, and air conditioning
IGE	Independent Government Estimate
INDOPACOM	U.S. Indo-Pacific Command
JPEO A&A	Joint Program Executive Office for Armaments & Ammunition
Next Gen OPIR Polar	Next Generation Overhead Persistent Infrared Polar
O&M	operation and maintenance
OMB	Office of Management and Budget
PPBE	Planning, Programming, Budgeting, and Execution
RDT&E	research, development, test, and evaluation
SOUTHCOM	U.S. Southern Command

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January 21, 2026

Congressional Committees

The U.S. military conducts operations around the globe while staying ready to immediately respond to new and emerging security threats. In all but 12 of the last 49 fiscal years, the Department of Defense (DOD) has had to carry out its critical national security mission while operating under temporary appropriations in the form of continuing resolutions (CR).¹ In addition, 8 of the past 15 fiscal years have had CR periods that lasted longer than 3 months.² A CR is a type of temporary appropriation act that provides budget authority for federal agencies, specific activities, or both to continue in operation when Congress and the President have not completed action on the regular appropriation acts by the beginning of the fiscal year.³ This temporary funding creates uncertainty for agencies about when they will receive their final appropriation and what amount of funding will be available for a fiscal year that has already begun.

DOD officials have publicly stated that CRs hamper the military services' ability to accomplish key missions and carry out management functions. For example, in December 2021, the then Secretary of Defense noted that CRs erode the U.S. military advantage relative to China and impede DOD's ability to innovate and modernize. He further stated in December 2024 that a reliance on temporary funding measures hamstrings the department's ability to plan for the future, bolster the ranks with new recruits, and tackle new challenges to American security. The Secretaries of the Air Force, Army, and Navy have noted on multiple occasions that

¹Since fiscal year 1977, the federal fiscal year has run from October 1 to September 30. The number above reflects the years in which DOD did not begin the fiscal year under a CR but rather under a DOD appropriations act. It does not account for appropriations acts or CRs for military construction, civil works projects, or other DOD operations not typically covered by the annual DOD appropriations act. DOD did not operate under a CR in fiscal years 1977, 1978, 1979, 1989, 1995, 1997, 2001, 2004, 2005, 2007, 2009, and 2019.

²For the purposes of this report, we define a CR period as the total time DOD operated under a CR in a given fiscal year.

³Like all government programs, projects, and activities, DOD's programs and activities are funded through appropriations. If there is a lapse in appropriations, government activities without funding must stop until new funding is made available whether through a CR or final full-year appropriations.

restrictions on acquisitions during CRs could affect the procurement of aircraft, ships, and critical munitions, which affect readiness.

The Commission on Planning, Programming, Budgeting, and Execution (PPBE) Reform published a report in March 2024 stating that late-enacted budgets, and long CRs, pose a critical challenge to resource allocation within DOD.⁴ The commission added that not knowing what the final appropriations will be until later in the fiscal year hinders effective budget execution and the timely delivery of capabilities to the warfighter. The report included recommendations to allow selected new starts and increased development and production rates during a CR if these programs were included in the President's budget and approved by relevant House and Senate committees.⁵

We have previously reported on the effects of CRs on agencies across the federal government, including DOD. In September 2021, we reported on the broad effects of CRs at the DOD and military service level.⁶ We found that the military services' spending and acquisitions were limited during a CR, but DOD had adopted some business practices to continue to operate programs and avoid service disruptions. In June 2022, we reported that officials at three selected nondefense agencies told us CRs present some challenges that result in administrative inefficiencies and limit management options such as hiring.⁷ However, strategies to mitigate possible disruptions—such as the use of budgetary flexibilities—allowed the three case study agencies to continue operations and services during past CRs.

⁴Commission on Planning, Programming, Budgeting, and Execution Reform, *Defense Resourcing for the Future* (March 2024). Section 1004 of the National Defense Authorization Act for Fiscal Year 2022 created the Commission on PPBE Reform as an independent commission within the legislative branch. Pub. L. No. 117-81 (2021). The law directed the commission to conduct a comprehensive assessment of the efficacy and efficiency of all phases and aspects of the PPBE process. The PPBE process governs how DOD creates its resourcing strategy for the following 5 years and provides the framework and input for the President's Budget request.

⁵CRs include standard provisions including a 'no new starts' provision, which prohibits funding new activities and projects not available in the prior fiscal year; and restrictions on increasing production rates above those sustained in the prior fiscal year.

⁶See GAO, *Defense Budget: DOD Has Adopted Practices to Manage within the Constraints of Continuing Resolutions*, [GAO-21-541](#) (Washington, D.C.: Sept. 13, 2021).

⁷See GAO, *Federal Budget: Selected Agencies and Programs Used Strategies to Manage Constraints of Continuing Resolutions*, [GAO-22-104701](#) (Washington, D.C.: June 30, 2022).

Senate Report 118-58 accompanying a bill for the National Defense Authorization Act for Fiscal Year 2024 includes a provision for us to review how CRs affect specific DOD operation and maintenance (O&M) activities and acquisition programs.⁸ This report describes the effects of CRs on selected DOD activities and programs. We provide additional details about each selected activity and program we reviewed in appendix I.

To address our objective, we selected a nongeneralizable sample of five O&M activities and four acquisition programs that provide illustrative examples of how DOD was affected by CRs since fiscal year 2022. To help provide these illustrative examples, we judgmentally selected activities and programs that we determined were likely to be affected by CRs and that were aligned with DOD's strategic priorities using a variety of information sources, including reviews of DOD strategy and budget documents, statements from DOD officials identifying activities and programs affected by CRs, and an analysis of DOD obligation data.⁹ We selected activities and programs that we determined were likely to be affected by CRs to provide a deeper understanding about what the effects are when they occur.

For the selected activities and programs, we reviewed DOD and military service documents for operating under a CR. We also interviewed DOD and military service officials on their operations and challenges under a CR. This included interviewing officials during site visits to selected DOD installations that have responsibilities for O&M-supported activities we reviewed, including Joint Base San Antonio, Texas; Corpus Christi Army Depot, Texas; Hill Air Force Base, Utah; and Tooele Army Depot, Utah. Where possible, we corroborated officials' statements with relevant documentation and data. However, in many cases, available data do not allow for a precise measure of the extent of the effects of CRs on DOD operations. We also surveyed a nongeneralizable sample of acquisition

⁸S. Rep. No. 118-58, at 234 (2023). O&M activities are generally supported by O&M appropriations. Activities include day-to-day operations, training, routine maintenance, repairs, and restoration, among others. Acquisition programs are generally funded through procurement as well as research, development, test, and evaluation appropriations, which support the activities and processes for developing and acquiring new systems or equipment.

⁹An 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, signs a contract, purchases a service, or takes other actions that require the government to make payments to the public or from one government account to another.

programs selected for GAO's annual budget justification review on the effects of CRs in fiscal years 2022 through fiscal year 2024.¹⁰ In addition, we analyzed DOD obligation data from fiscal year 2013 through fiscal year 2023. Additional details of our objectives, scope, and methodology are in appendix II.

We conducted this performance audit from September 2023 to January 2026 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

For federal agencies, including DOD, if an annual appropriation act is not enacted by the beginning of a new fiscal year a lapse in funding may result.¹¹ In the absence of full fiscal year funding by October 1, CRs enable agencies to maintain a level of service in government operations and programs by providing a rate for operations for a specific time period until annual appropriations acts are enacted.¹²

From fiscal year 2011 through fiscal year 2025, 49 CRs affecting DOD were enacted that lasted different lengths of time (see fig. 1). The number of CRs enacted in each fiscal year ranged from one in 2013 to seven in 2011. The duration of each CR ranged from 1 to 176 days, with an average total length of about 123 days, or about 4 months. In 7 of the past 15 fiscal years, including fiscal year 2025, DOD operated under a CR for nearly half of the fiscal year. Two fiscal years during this time period had CRs that extended for more than half of the fiscal year.

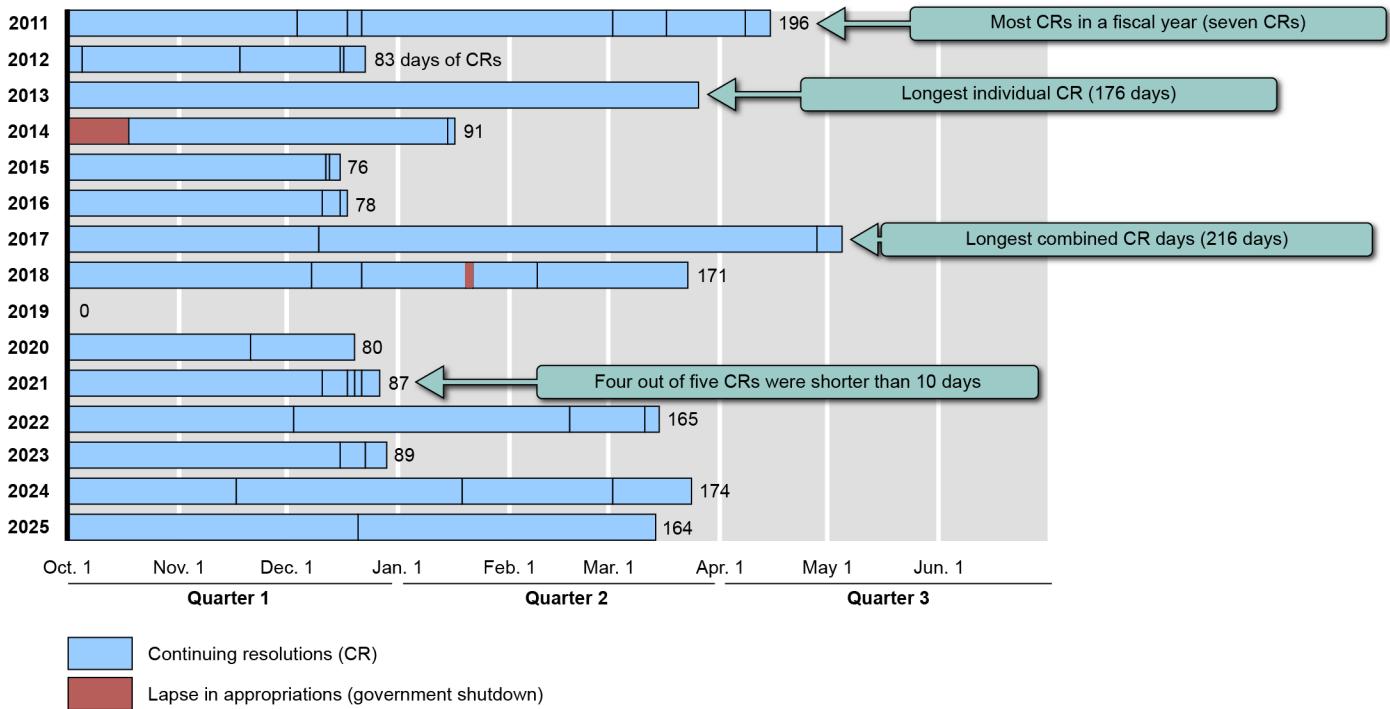
¹⁰GAO's annual budget justification reviews are intended to provide pertinent and timely information that the Congress can use during budget deliberations by raising questions about the President's proposed budget for selected programs, activities, or line items.

¹¹A lapse in funding may lead to a stop in government activities. However, not all government activities will stop in the absence of enacted appropriations at the beginning of the fiscal year. Some appropriations are available for more than one fiscal year. Activities funded with multiyear appropriations may continue operations so long as funding is available.

¹²"Rate for operations" is defined as the annualized level of resources provided by the appropriations acts or other amount referenced in section 101 of a CR. The rate for operations is available for obligation during the period specified in the CR.

Figure 1: Length of Continuing Resolutions Affecting the Department of Defense, Fiscal Years 2011–2025

Fiscal year



Source: GAO analysis of applicable laws. | GAO-26-107065

Note: A CR is a type of temporary appropriation that allows federal agencies and programs to continue operations until Congress and the President reach agreement on regular appropriations. A lapse in appropriations can occur at the beginning of the fiscal year, when new appropriations or a CR has not been enacted, and any time during the year when a CR expires. This figure excludes the Full-Year Continuing Appropriations Act, 2025, enacted in March 2025, which provided appropriations for the remainder of the fiscal year.

Standard Provisions of CRs

CRs include standard provisions that apply to all agencies and activities governed by a CR.¹³ For example, CRs include a “no new starts” provision, which prohibits an agency from beginning or resuming activities and projects for which appropriations, amounts, or other authorities were not available in the prior fiscal year. In addition, since fiscal year 2010, each CR has included a provision that specifically restricts DOD’s use of CR-appropriated amounts to initiate the new production of items, increase

¹³There are currently 15 standard provisions appearing in 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.

production rates above those sustained in the prior fiscal year, or to initiate multi-year procurements using advance procurement funding for economic order quantity purchases.¹⁴

The Full-Year Continuing Appropriations Act, 2025, provided DOD with appropriations to fund its operations through September 30, 2025.¹⁵ The act differs from a typical CR in several ways, such as by providing specific amounts for DOD's appropriation accounts, making changes to the limits on new starts, and providing some additional flexibility to DOD in executing fiscal year 2025 appropriations. For more information on the standard provisions of CRs and how the provisions of the Full-Year Continuing Appropriations Act, 2025, differ from those, see appendix III.

Funding Process for DOD Activities and Programs Under a CR

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 specified by CRs 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.

Once a CR is enacted, the Office of Management and Budget (OMB) issues a CR Bulletin that automatically apportions a pro-rata share of funding available to appropriation accounts, including for DOD and its components.¹⁶ The bulletin contains any specific information regarding the execution of that year's CR. DOD and its components then internally

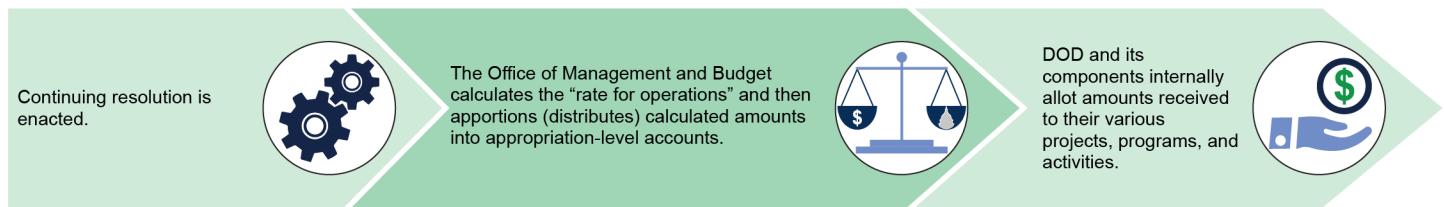
¹⁴Multiyear procurement is a special contracting method to acquire known requirements in quantities and total cost not exceeding planned requirements for up to 5 years unless otherwise authorized by statute, even though the total funds ultimately to be obligated may not be available at the time of contract award. Advance procurement is authority to obligate and disburse amounts during a fiscal year before 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.

¹⁵Pub. L. No. 119-4 (2025).

¹⁶An apportionment is the action by which OMB distributes amounts available for obligation in an appropriation account. An apportionment divides amounts available for obligation by specific time periods, activities, projects, objects, or a combination thereof. The amounts so apportioned limit the amount of obligations that may be incurred. An apportionment may be further subdivided by an agency into allotments, suballotments, and allocations.

allot amounts received from the apportionment process to their various projects, programs, and activities (see fig. 2).¹⁷

Figure 2: Flow of Funds to the Department of Defense (DOD) Following Enactment of Continuing Resolutions



Source: GAO analysis of appropriation documentation. | GAO-26-107065

Note: The "rate for operations" is the maximum rate at which an agency may incur obligations—which are legal commitments to pay for goods or services—during the period of a continuing resolution.

DOD Appropriations Accounts

DOD's activities and programs are funded through a variety of appropriation accounts; the amounts in each are available only for specific purposes. For example:

- O&M amounts fund day-to-day operations, equipment maintenance, and minor construction, among other activities. O&M funds are typically available for 1 year.
- Research, development, test, and evaluation (RDT&E) amounts fund basic and applied scientific research, development, testing, and evaluation, including the maintenance, rehabilitation, lease, and operation of facilities and equipment. RDT&E funds are typically available for 2 years.
- Procurement amounts are for the construction, procurement, production, and modification of different categories of equipment, including aircraft, ships, ammunition, missiles, weapons, and tracked combat vehicles. Procurement funds are typically available for 3 years.

Some DOD activities are funded through working capital funds, rather than direct appropriations. A working capital fund is a type of revolving fund that operates as a self-supporting entity that conducts a regular cycle of businesslike activities by providing goods and services to other

¹⁷An allotment is an authorization by either the agency head or another authorized employee to subordinates to incur obligations within a specified amount. Each agency makes allotments pursuant to specific procedures it establishes within the general apportionment requirements stated in OMB Circular No. A-11, *Preparation, Submission and Execution of the Budget*. The amount allotted by an agency cannot exceed the amount apportioned by OMB.

DOD components. These funds are considered permanent appropriations and function entirely from the fees charged for the services they provide consistent with their statutory authority. For example, working capital funds are used to finance and manage ongoing activities at depots, which fulfill maintenance orders from the military services. Customers, such as the Army, use appropriated amounts, typically O&M or procurement, to fund orders placed with the depots. Customer amounts received by the depots are deposited into a working capital fund, which can then be used to sustain depot operations across fiscal years. Working capital fund amounts are no-year amounts, which means they are not time limited, as O&M, procurement, or RDT&E amounts are.

DOD Activities and Programs Face Delays, Increased Costs, and Other Challenges from CRs

Under CRs, there is uncertainty over the amount of final funding for a fiscal year that has already begun and when that funding will become available. In addition, CRs include constraints that, among other things, place limits on starting new programs or increasing production of weapon systems and munitions. DOD has made adjustments to continue to meet mission needs under these constraints. Available data do not allow for a precise measure of the extent of the effects of CRs on DOD operations in many cases. However, officials from the selected activities and programs that we reviewed reported facing delays, increased costs, operational challenges, spending challenges, and administrative burdens as a result of CRs (see fig. 3).

Figure 3: Effects of Continuing Resolutions on Selected DOD Activities and Programs



Source: GAO analysis of Department of Defense (DOD) documents and interviews with DOD and military service officials; GAO (icons). | GAO-26-107065

Delays

CRs delay some activities and programs, as funding can be disrupted or prioritized for other activities and programs. For example, according to Navy officials, CRs disrupt the execution of ship maintenance and may lead to delays in awarding surface ship maintenance contracts, as amounts of funding available during a CR may not be sufficient to fund

ship depot-level maintenance contracts.¹⁸ Navy officials told us that during CRs, they prioritize funding for ships that are currently undergoing maintenance, that are closer to deployment, or that need emergency maintenance. Ships with maintenance needs that were not prioritized during a CR face potential delays in preparations for future maintenance work, such as equipment purchases or planning and design efforts, while waiting for final full-year appropriations. These delays further contribute to existing delays related to previously deferred maintenance, according to Navy officials.¹⁹

CRs can delay maintenance and other work by Army depots. Specifically, Army officials told us that depots have a limited amount of maintenance work they can accept within a given fiscal year due to workload. CRs can delay the Army's ability to send equipment to the depots for maintenance, which may result in the equipment not being maintained.

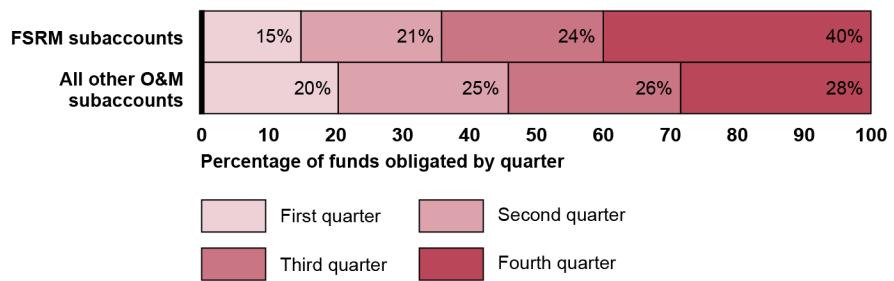
Facilities sustainment officials across multiple services said that they will make adjustments in order to fund service contracts and priority activities, such as emergency maintenance or projects that could be fully executed with the amounts that are available during a CR. They further said they will prioritize projects that can be fully executed given amounts of funding available, but that other projects can be delayed as a result of CRs. Army and Air Force officials also told us that facilities sustainment is often delayed due to CRs because available amounts of funding are allotted to support other priorities until a full-year appropriation is passed. Our analysis of obligations from fiscal year 2013 through fiscal year 2023 found that the military services generally obligated a lower percentage of their annual facilities sustainment, restoration, and modernization amounts in the first three quarters of the fiscal year as compared with

¹⁸The Navy categorizes ship maintenance at three levels: organizational maintenance, which is conducted by crews as part of their duties; intermediate maintenance, which exceeds the capacity of the crew and requires additional support, such as the use of fleet maintenance organizations; and depot-level maintenance, which exceeds the capacity of an intermediate maintenance facility and may be performed at a public or private shipyard.

¹⁹We have previously reported that Navy officials said deferred surface ship maintenance—maintenance that cannot be performed at its intended time and is put off for later—can result in more expensive repairs, reduced ship service life, and reduced operational readiness. For more information, see GAO, *Navy Surface Ships: Maintenance Funds and Actions Needed to Address Ongoing Challenges*, GAO-25-106990 (Washington, D.C.: Jan. 31, 2025).

other O&M-funded activities (see fig. 4).²⁰ We have previously reported that inadequate facility sustainment, which results in deferred maintenance, can lead to facilities deteriorating, potentially affecting DOD's ability to support missions.²¹

Figure 4: Obligations of Military Service FSRM Subaccounts Versus All Other O&M Subaccounts, Fiscal Years 2013-2023



FSRM = Facilities sustainment, restoration, and modernization

O&M = Operation and maintenance

Source: GAO analysis of Department of Defense budget execution data. | GAO-26-107065

Note: Percentages may not add due to rounding. We use the term subaccounts for subactivity groups within the O&M appropriation accounts.

Acquisition programs also experienced effects from CRs, including delays in awarding contracts and difficulties funding programs in fiscal years 2022 through 2024. In our survey of a nongeneralizable sample of acquisition programs, 36 out of the 74 acquisition programs we surveyed (about 49 percent) reported experiencing schedule effects, such as delays in awarding contracts or in the delivery and fielding of equipment, as a result of CRs (see fig. 5). Twenty-two programs (about 30 percent of programs surveyed) reported experiencing financial effects, such as

²⁰Facilities sustainment, restoration, and modernization activities are generally funded by 1-year O&M amounts, which provide funds to (1) address day-to-day facility maintenance requirements, (2) restore facilities whose age is excessive or that have been damaged, (3) alter facilities to implement new or higher standards or to accommodate new functions or missions, and (4) demolish and dispose of obsolete and excess structures.

²¹We reported in January 2022 that installation officials across the military services said that deferred maintenance of facilities—maintenance and repairs that were not performed when they should have been or that were scheduled but put off or delayed for a future period—leads to the premature failure of facility systems, such as roofing and plumbing, which often results in more costly facility restoration and replacement projects. For more information, see GAO, *Defense Infrastructure: DOD Should Better Manage Risks Posed by Deferred Facility Maintenance*, GAO-22-104481 (Washington, D.C.: Jan. 31, 2022).

disruptions to funding. Seventeen programs (about 23 percent of programs surveyed) reported both types of effects.

Figure 5: Acquisition Program Survey Responses About Reported Effects from Continuing Resolutions, Fiscal Years 2022–2024

		Schedule effects		
		Yes	None/minimal	Total
Financial effects	Yes	17	5	22
	None/minimal	19	33	52
	Total	36	38	74

Source: GAO analysis of acquisition program survey responses. | GAO-26-107065

Many acquisition programs we surveyed reported having no or minimal effects from CRs. Specifically, of those acquisition programs surveyed, 33 programs, or about 45 percent of the programs surveyed, reported that CRs had led to no or minimal effects.

In some cases, we found that acquisition programs can be delayed due to CR restrictions on starting new programs and increasing production rates for existing programs.²² For example, according to program officials we surveyed, because of limitations on production rate increases the Marine Corps Amphibious Combat Vehicle (ACV) program was not able to place a full order of vehicles in fiscal year 2024 as planned.²³ Those officials further stated that after a full-year appropriation was enacted in late March 2024, amounts intended for other programs were allotted to the ACV program in order to fund the remainder of the order before an April 2024 contractual deadline would have led to increased costs.

Increased Costs

Some activities and programs, such as facilities sustainment projects, face increased costs that military officials attributed to project delays and limited contract negotiations during a CR. For example, in fiscal year 2024, Joint Base San Antonio, Texas faced increased costs for the

²²CRs generally include both a ‘no new starts’ provision, which prohibits funding new activities and projects not available in the prior fiscal year, and restrictions on increasing production rates above those sustained in the prior fiscal year.

²³The ACV, slated to replace the legacy Amphibious Assault Vehicle, is intended to transport Marines from ship to shore and provide them with improved mobility and high levels of protection.

removal and installation of heating, ventilation, and air conditioning systems. A contractor initially quoted the cost of the project to be about \$400,000 but, according to officials, the project had to be delayed due to a CR. When the contract was rebid later in the fiscal year, the contractor's project quote was over \$78,000 more than the original quote.

In another example from fiscal year 2024, Joint Base San Antonio officials told us that the cost of a facilities sustainment contract more than doubled after CR-related delays. The original contract was estimated at a cost of \$579,000, but according to officials, the contract was delayed due to the limited amounts of funding available while operating under a CR. After a final appropriation was passed, the quoted price had increased to \$1,445,000. Requoted contracts are often more expensive due to a variety of factors, including a more expedited project timeline, inflation, or other factors.

CRs can also lead to increased costs in acquisition programs. For example, the Marine Corps ACV program has divided its annual purchases of vehicles into several smaller orders to maintain production and deliveries during CRs, but program officials we surveyed said the program can miss out on potential cost savings from ordering larger quantities, increasing program costs overall. Program officials also told us that CRs can affect the timing of orders, which has led to increased costs.²⁴ Marine Corps ACV program officials we surveyed reported that the program incurred an additional cost of \$17.7 million from fiscal year 2022 through fiscal year 2024 due to changes in foreign exchange rates between the beginning of the fiscal year and later in the fiscal year when orders were actually placed. The Space Force's Next Generation Overhead Persistent Infrared Polar (Next Gen OPIR Polar), a satellite system to detect and track ballistic missiles, also experienced increased costs due to CRs. For example, CR-related delays in subcontracting for work and purchasing materials that require long lead-time in fiscal year

²⁴The DOD Office of Inspector General reported in July 2025 that CR restrictions on production quantity increases resulted in cost inefficiencies, according to program officials it spoke with. Specifically, the office reported that structuring a contract with multiple smaller purchase throughout the year, instead of one bulk purchase, results in increased prices and lost buying power. The office also reported that, according to program officials, deferring new starts and production quantity increases due to CRs delayed or impeded DOD's ability to field critical capabilities to the force. See Department of Defense Office of Inspector General, *Audit of the Impact of Continuing Resolutions on DOD Acquisition Programs*, DODIG-2025-132 (Alexandria, VA: July 30, 2025).

2023 contributed to a \$2.3 million cost increase for the program, according to officials.

Operational Challenges

CRs can also lead to operational challenges, including availability of equipment and logistics support for activities. For example, Air Force officials said while they fund the flying hours program—which supports flight training efforts—during CRs, funding levels also affect flight training inputs such as the availability of aircraft, instructor pilots, and training equipment. For example, officials at Hill Air Force Base said CRs affected the Air Force Reserve’s ability to send pilots to participate in training activities, limiting reserve personnel’s ability to serve as instructor pilots for flight training.

CRs may affect investments in the training facilities, which can in turn affect the quality of the training and unit readiness. For example, officials at the Air Force’s Utah Test and Training Range said that CRs have affected their ability to acquire specialized training equipment, such as equipment that trains pilots for specific geographic regions, thus limiting and reducing the quality of the pilot training.

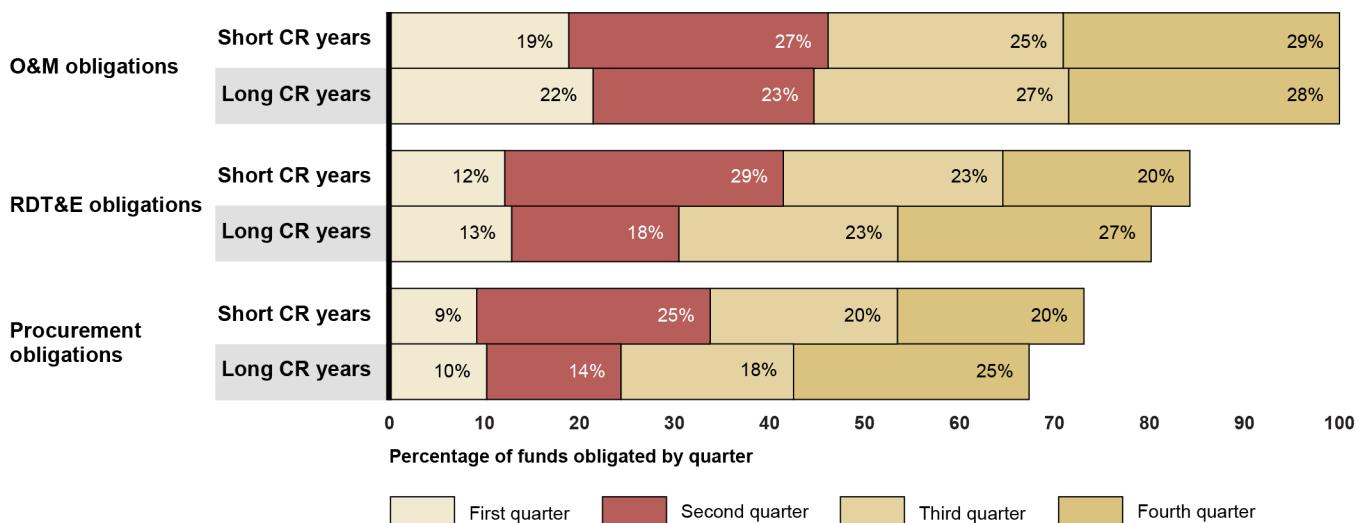
CRs may also affect logistics and other supports needed for joint exercises. For example, some of the combatant commands officials told us they have made adjustments to shift exercises to occur later in the fiscal year in anticipation of a first-quarter CR. This limits the months these commands can plan exercises. Forces and transportation available for exercises may have limited capacity to support exercises during the limited months available, according to command officials. In addition, command officials said CRs also limit the number of participants attending conferences needed to plan training exercises because of limited funding during a CR period. This makes the planning conference less effective, affecting future exercises.

CRs may also affect supports for activities like transportation. According to Army officials, CRs can limit funding for second-destination transportation, which is the movement of freight among and between depots, logistics centers, and field activities. While the operations of Army depots use working capital funds to support most of their operations, the depots and their customers depend on O&M funding to transport equipment to and from the depots for maintenance. Lack of full O&M funding for transportation may delay the arrival of equipment at the depots, further pushing out maintenance schedules.

Spending Challenges

CRs can also create spending challenges for DOD, including uneven spending over the course of the fiscal year. Our analysis of DOD's fiscal year 2013 through fiscal year 2023 obligations in its O&M; research, development, test, and evaluation (RDT&E); and procurement accounts shows that longer CRs periods can lead to slower obligation rates. Specifically, we found that during fiscal years 2013 through 2023, DOD activities and programs have generally obligated amounts more quickly during years with shorter CRs periods (see fig. 6).²⁵

Figure 6: DOD Obligations in Selected Appropriations in First Year of Availability by Quarter, Fiscal Years 2013–2023



CR = Continuing resolution

O&M = Operation and maintenance

RDT&E = Research, development, test, and evaluation

Source: GAO analysis of Department of Defense budget execution data. | GAO-26-107065

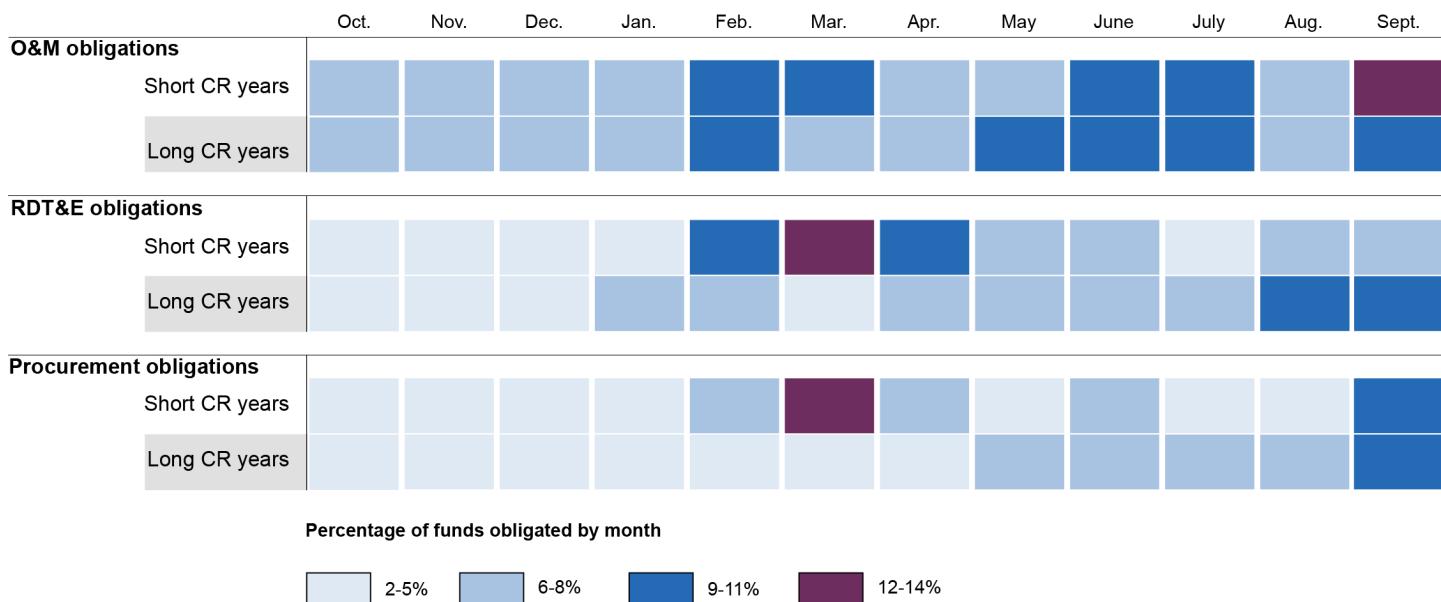
Note: Obligations represent the percentage of total obligations for an appropriation in the first year of availability; RDT&E and procurement obligations add up to less than 100 percent because those appropriations are available for multiple years. Short CR years are those fiscal years with CR periods lasting 3 months or less and long CR years are those fiscal years with CR periods lasting longer than 3 months. This analysis excludes fiscal year 2014, due to CRs affecting only certain DOD programs and a lapse in other DOD appropriations during that year, as well as fiscal year 2019, when full-year Defense appropriations were enacted prior to the start of the fiscal year.

²⁵We defined short CR years as those fiscal years with CR periods lasting 3 months or less and long CR years as those fiscal years with CR periods lasting longer than 3 months. Our analysis excludes fiscal year 2014, due to CRs affecting only certain DOD programs and a lapse in other DOD appropriations during that year, as well as fiscal year 2019, when Congress passed a Defense appropriation prior to the beginning of the fiscal year. For more details on our statistical models to analyze relationships between the length of CRs and DOD obligation patterns, see appendix IV.

RDT&E and procurement accounts, in particular, reported higher obligations overall in the first half of fiscal years with shorter CR periods compared with those years with longer CR periods. For example, RDT&E accounts reported about 41 percent of their total obligations by the end of the second quarter in years with short CRs, but about 31 percent in fiscal years with long CRs. Similarly, procurement accounts reported about 34 percent of their total obligations by the end of the second quarter in fiscal years with short CRs, compared with 24 percent in those fiscal years with long CRs. In contrast, obligations by O&M accounts were less affected by longer CRs.

In addition, our analysis found that for fiscal years with longer CR periods, slower obligations in the first half of the fiscal year resulted in concentrated spending in the final months of the fiscal year. For example, RDT&E and procurement accounts obligated over 9 percent of their budget in the last month of the fiscal year for fiscal years with longer CR periods, which is a higher percentage of spending compared with all prior months of the fiscal year (see fig. 7). Obligations in O&M accounts generally followed similar patterns between longer and shorter CR years.

Figure 7: DOD Obligations in Selected Appropriations in First Year of Availability by Month, Fiscal Years 2013–2023



CR = Continuing resolution

O&M = Operation and maintenance

RDT&E = Research, development, test, and evaluation

Source: GAO analysis of Department of Defense (DOD) budget execution data. | GAO-26-107065

Note: Obligations represent the percentage of total obligations for an appropriation in the first year of availability; RDT&E and procurement obligations add up to less than 100 percent because those appropriations are available for multiple years, though DOD has established benchmarks for budget execution, including for execution in the first year of a multiyear appropriation. Short CR years are those fiscal years with CR periods lasting 3 months or less, and long CR years are those fiscal years with CR periods lasting longer than 3 months. This analysis excludes fiscal year 2014, due to CRs affecting only certain DOD programs and a lapse in other DOD appropriations during that year, as well as fiscal year 2019, when full-year Defense appropriations were enacted prior to the start of the fiscal year.

Delays in enactment of a full-year appropriation mean that DOD activities and programs have limited time left in the fiscal year to obligate amounts of funding, and may face constraints executing those amounts, especially in cases of longer CR periods. For example, according to military service officials, activities and programs can face bottlenecks, such as with the capacity of contracting offices to solicit and issue contracts or the ability of vendors to complete projects, even when amounts of funding are available.

In addition, DOD activities and programs are expected to meet obligation and execution goals, such as the “80/20 requirement” or other established benchmarks for budget execution, regardless of whether there is a CR at the beginning of the fiscal year.²⁶ Officials we spoke with told us it can be difficult to meet these goals given delays in receiving full-year appropriations, which can adversely affect the activity or program. For example, Air Force installation officials told us CRs may affect an installation’s ability to obligate their available amounts of funding by the end of the fiscal year. Similarly, officials from the Marine Corps’ ACV program said that there are consequences for not meeting execution benchmarks, such as additional oversight and potential reductions in program funding from DOD.

Administrative Burdens

CRs have created additional administrative burdens as DOD personnel prepare additional contracting and funding actions, update spending plans, and prepare for potential funding lapses, according to military

²⁶The 80/20 rule is a budgetary constraint that prohibits DOD from obligating more than 20 percent of its appropriated amounts during the last 2 months of the fiscal year. In addition, DOD has established benchmarks for budget obligations, including for obligations in the first year of a multiyear appropriation. Specifically, RDT&E accounts are generally expected to obligate 90 percent of their funds in the first year of their 2-year appropriations, and procurement accounts are generally expected to obligate 80 percent of their funds in the first year of their 3-year appropriations. O&M accounts, which are only available for 1 year, are expected to obligate 100 percent of the funds by the end of the fiscal year.

service officials. Additionally, performing these tasks can take time away from other responsibilities and create inefficiencies.

For example, Next Gen OPIR Polar program officials said they conducted six contracting actions or modifications during a CR in fiscal year 2023, where officials estimated they would only have had to prepare about three contract actions during that time without a CR. Further, program officials told us that in fiscal year 2024 they processed 50 administrative actions to correct accounts in the Space Force's financial system as a result of operations under a CR. Officials estimated they would only have processed about 13 administrative actions without CRs in that fiscal year. Officials from Military Sealift Command, which provides ocean transportation services to U.S. forces, said CRs create a significant amount of administrative work because contract specialists must renegotiate contracts for each CR passed in a fiscal year.

Officials we surveyed from the F-35 program—which is developing three fighter aircraft variants integrating stealth technologies, advanced sensors, and computer networking for the U.S. Air Force, Marine Corps, and Navy as well as international customers—stated that they constantly replan their budget during a CR. They further estimated that 20 percent of their financial management staff's time is spent planning their budget to manage through CR constraints and adjustments.

Agency Comments

We provided a draft of this report to DOD for review and comment. DOD did not have any comments on the report.

We are sending copies of this report to the appropriate congressional committees, the Secretary of Defense, the Under Secretary of Defense (Comptroller), and other interested parties. 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 AgarwalR@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page

of this report. GAO staff who made key contributions to this report are listed in appendix V.

//SIGNED//

Rashmi Agarwal
Director, Defense Capabilities and Management

List of Committees

The Honorable Roger Wicker
Chairman
The Honorable Jack Reed
Ranking Member
Committee on Armed Services
United States Senate

The Honorable Mitch McConnell
Chair
The Honorable Christopher Coons
Ranking Member
Subcommittee on Defense
Committee on Appropriations
United States Senate

The Honorable Mike Rogers
Chairman
The Honorable Adam Smith
Ranking Member
Committee on Armed Services
House of Representatives

The Honorable Ken Calvert
Chair
The Honorable Betty McCollum
Ranking Member
Subcommittee on Defense
Committee on Appropriations
House of Representatives

Appendix I: Selected Activities and Programs

This appendix provides detailed information on how the Department of Defense (DOD) activities and programs we selected for review have been affected by continuing resolutions (CR). For operation and maintenance (O&M) activities, we reviewed Army depot maintenance, facilities sustainment by the military services, joint exercises, Navy ship maintenance, and unit training by the military services. For acquisition programs, we reviewed Air Force aircraft acquisition programs, Army ammunition programs, the Marine Corps Amphibious Combat Vehicle program, and Space Force and Navy missile defense satellite and radar programs. In many cases, available data do not allow for a precise measure of the extent of the effects of CRs on DOD operations. However, for each activity or program that we reviewed, we present details on the CR challenges and effects it faces. We also present information on what the activity or program is, who is responsible for it, and how it is funded.



Source: U.S. Army/Pam Goodhart, LEAD. | GAO-26-107065

Background

What Is This Activity?

Army depot maintenance includes the repair and overhaul of a range of vehicles and equipment, including helicopters, combat vehicles, and air defense systems. The depots also provide ammunition services, including manufacturing, renovating, and demilitarizing munitions and components.

Who Is Responsible for This Activity?

The Army operates five maintenance depots, three arsenals, two munitions production sites, and three storage sites. These depots provide the Army with an in-house industrial capability to (1) conduct depot-level maintenance, repair, and upgrade; (2) produce munitions and large-caliber weapons; and (3) store, maintain, and demilitarize material for DOD.

Army Materiel Command serves as the management command for industrial operations including depot maintenance.

How Is This Activity Funded?

The Army operates its industrial operations, including depot maintenance, using the Army Working Capital Fund. Depot customers include Army activities and other services. Some customers fund maintenance work with appropriated O&M and procurement amounts, while others use amounts from the Army Working Capital Fund.

Appendix I

Army Depot Maintenance

Effects of CRs

Delays. CRs can delay maintenance of equipment by Army depots. Army Materiel Command and Army depot officials stated they generally anticipate a first-quarter CR and delay the start of maintenance work for customer O&M-funded work until the second quarter of the fiscal year. However, Army officials told us that Army depots have a limited amount of maintenance work that they can accept within a given fiscal year due to workload. CRs may delay the Army's ability to send their equipment to the depot for maintenance, which can result in the equipment not being maintained.

Increased costs. CRs can also increase costs to obtain maintenance. Officials at Tooele Army Depot said that the demand for transportation, such as trucks or rail, after customers receive their final appropriation may increase costs. For example, officials said in January 2025 that they experienced a truck transportation shortage, which increased the price of transportation by about \$7,000 per truck load.

Operational challenges. The operations of the Army depots in conducting maintenance can be affected because of limited funding during a CR for the transportation of equipment to and from the depots. While the Army depots use working capital funds to support most of their operations, the depots and their customers depend on O&M funding for second-destination transportation—the movement of freight among and between depots, logistics centers, and field activities. According to Army officials, a lack of full O&M funding for transportation may delay the arrival of equipment at the depots, further pushing out maintenance schedules.

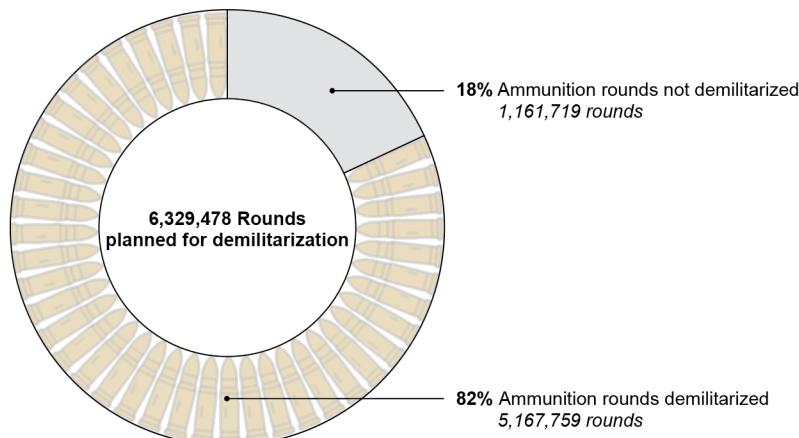
Spending challenges. CRs create spending challenges for the depots. Delays from CRs can affect how depots plan and manage their workload, as well as their ability to accept future work, according to Army depot officials. For example, Tooele Army Depot officials told us that as a result of CRs, they are more conservative in their predictions of revenue from customers, as well as labor expenses, during the first quarter of the fiscal year. In addition, officials said they anticipate an increase in workload during the fourth quarter of the fiscal year since their customers tend to get their final appropriations later in the year.

CRs can also affect depots' carryover—work that has been ordered and funded by customers but not completed by the end of a fiscal year. Army depot officials said they plan carryover to ensure depots can continue to

operate during first-quarter CRs.¹ Officials at Letterkenny Army Depot said they often get payments from customers later in the fiscal year, which delays work and contributes to more carryover for the depot.

Army depot officials said CRs may cause the depot to miss revenue targets. For example, according to officials, Tooele Army Depot's ammunition demilitarization activities, which include disposing of excess or damaged ammunition, were delayed in fiscal year 2024 due to numerous CRs. As shown in figure 8, Tooele Army Depot demilitarized about 82 percent of the ammunition it had planned to demilitarize in fiscal year 2024, which represented a loss of \$500,000 in revenue. Officials said that since the depot received amounts from customers late in the fiscal year as a result of CRs, they were unable to execute all planned demilitarization by the end of the fiscal year.

Figure 8: Planned Versus Actual Ammunition Demilitarized at Tooele Army Depot in Fiscal Year 2024



Source: GAO analysis of Tooele Army Depot data. | GAO-26-107065

In addition, according to Army depot officials, during a CR Army units may choose to fund less depot maintenance or use commercial maintenance options instead of the Army depots to conduct the work. Officials at one depot also noted that unplanned work, such as crash/battle damage to an aircraft, may not be funded during a CR given customers' limited amount of available funding.

¹We have previously reported that adequate carryover is particularly important when DOD operates under a CR. When CRs occur, customers do not know their full-year funding levels at the beginning of the fiscal year and thus may limit the amount of new orders they place in light of budget uncertainties. This, in turn, may cause the depots to operate for several months into the next fiscal year relying mostly on funded work from prior fiscal year orders (i.e., carryover) to continue operations. According to a GAO analysis, budgetary uncertainty due to CRs and across-the-board spending reductions referred to as sequestration in fiscal years 2013 and 2014 led to reduced personnel, significantly less work performed, and less earned revenue for the Army's industrial operations. For more information, see GAO, *Army Working Capital Fund: Army Industrial Operations Could Improve Budgeting and Management of Carryover*, GAO-16-543 (Washington, D.C.: June 23, 2016).



Source: U.S. Air Force/Airman 1st Class Lillian Patterson. | GAO-26-107065

Background

What Is This Activity?

DOD operates hundreds of installations in the continental United States and overseas that support DOD's assigned missions. Each installation requires ongoing facilities sustainment efforts, including maintenance and repairs.

Who Is Responsible for This Activity?

Offices and installation management commands in the Army, Air Force, Navy, and Marine Corps are responsible for managing service-specific facility sustainment policy, planning, and investment activities. For example, the Marine Corps Installations Command oversees U.S. Marine Corps installations.

How Is This Activity Funded?

Facilities sustainment, restoration, and modernization activities—often referred to as facilities sustainment—are funded through the military services' O&M appropriation accounts.

Appendix I

Facilities Sustainment

Effects of CRs

Delays. Officials said facilities sustainment is often delayed until later in the fiscal year so that available amounts of funding can be used to pay for other service priorities until a full-year appropriation is passed. Facilities sustainment officials said they will make adjustments in order to fund service contracts and other priority activities, such as emergency maintenance on heating, ventilation, and air conditioning (HVAC) systems during a CR. These officials said they also prioritize projects that can be fully executed given amounts of funding available, but that other projects can be delayed as a result of CRs. For example, officials at Vandenberg Space Force Base said they had to defer a repair contract for flood damage almost a year into fiscal year 2024 due to lack of funding during CRs.

Increased costs. According to facilities sustainment officials, if a CR causes a contract to be delayed, the contract may have to be requoted because a contractor's initial quote expired, which may lead to increased costs. Requoted contracts are often more expensive due to a variety of factors, including a more expedited project timeline, inflation, or other factors. For example, in fiscal year 2024, Joint Base San Antonio officials said CRs delayed several facilities sustainment projects. The delays increased contract costs by an average of 66 percent, with some projects costing more than double their original estimate (see table 1). Officials also told us they had to reduce the numbers of rooms repaired across five other projects due to the high costs resulting from CR delays.

Table 1: Examples of Facilities Sustainment Projects Delayed due to Fiscal Year 2024 CRs, as Identified by Joint Base San Antonio Officials

Project description	Estimate of project cost	Contract award cost	Percent increase from estimated to award cost
Fire alarm upgrade	\$432,223	\$1,624,406	276
Chiller repair	\$177,584	\$649,340	266
Cadet Circle pavilion	\$579,000	\$1,445,386	150
Painting project	\$22,000	\$52,000	136
Dorm chiller repair	\$7,028,000	\$16,234,000	131
Generator repair	\$155,386	\$327,561	111
Construct facility	\$1,583,000	\$2,593,398	64
Room renovations	\$399,728	\$587,600	47
Hangar renovation	\$4,464,788	\$6,300,000	41
T-7A project	\$1,410,873	\$1,697,271	20
Pasture fence	\$519,520	\$583,310	12
Pasture area	\$577,834	\$393,576	-32

Project description	Estimate of project cost	Contract award cost	Percent increase from estimated to award cost
Heating, ventilation, and air conditioning; electrical, plumbing repairs	\$3,051,669	\$1,348,404	-56
Total	\$20,401,605	\$33,836,252	66

Source: GAO analysis of Air Force documentation. | GAO-26-107065

Note: Estimated project cost reflects the Independent Government Estimate (IGE), which is the government's estimate of the projected price or cost that a contractor would incur in the successful performance of the contract. According to officials, the IGE value includes current estimated market conditions. Contract award costs are based on Air Force data.

Officials said CR-related delays can increase the cost of projects due to seasonal factors. For example, according to Air Force officials, roofing work that is delayed until winter may be more expensive since the building will have to be tented from snow and ice. Tooele Army Depot officials told us the depot had seven road projects ready to be awarded in December 2023, but CRs delayed funding for these projects until spring and summer of 2024, when asphalt plants are operating in their peak season and supplies are limited due to demand. According to the officials, delays resulted in additional contract work to ensure projects were able to be awarded and scheduled, which increased the cost of the projects.

Spending challenges. Officials said sustainment activities deferred due to CRs create a bottleneck of projects at the end of the fiscal year. If projects are not able to be funded by the end of the fiscal year, it can result in projects being canceled or delayed to the next fiscal year. For example, according to Army officials, three facilities sustainment, restoration, and modernization projects at Fort Eisenhower, Georgia were canceled at the end of fiscal year 2024 due to CR-related funding delays.

CRs may lead installations to not make optimal funding decisions. For example, installations may use limited funding in order to keep systems operational and prioritize short-term repairs to systems over longer term solutions. For example, Joint Base San Antonio officials said they chose to continually repair HVAC systems instead of purchasing new systems as a result of CRs.



Source: U.S. Air National Guard/Tech. Sgt. Teri Eicher. | GAO-26-107065

Background

What Is This Activity?

Joint exercises are multiservice exercises intended to meet DOD's training requirements. They include exercises for the combatant commands, training that prepares the military services to operate as part of a joint force, and exercises with partner nations.

Who Is Responsible for This Activity?

DOD conducts joint exercises as part of its Joint Training Exercise Evaluation Program. Key players include the following:

- The staff supporting the Joint Chiefs of Staff, whose responsibilities include managing funding for joint exercises and providing capabilities that support training.
- Combatant commands, who develop and execute joint exercises for assigned forces.
- The military services, whose responsibilities include providing trained and ready forces for joint exercises.

How Is This Activity Funded?

The joint exercises that are part of the Joint Staff's Joint Training Exercise Evaluation Program are funded with defense-wide O&M appropriations and cover costs for exercise requirements, such as transportation for participating units and equipment.

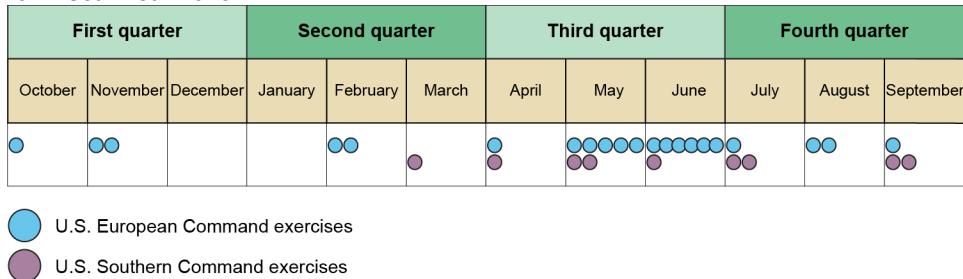
Appendix I

Joint Exercises

Effects of CRs

Operational challenges. In anticipation of a first-quarter CR, combatant commands and their service components make adjustments to shift their exercises to occur later in the fiscal year. This can have operational effects, including on equipment availability and logistics support for those activities (see fig. 9). For example, U.S. European Command (EUCOM) officials stated the command plans to execute most joint exercises during the second and third quarters of the fiscal year, in anticipation of a first quarter CR. Similarly, U.S. Army South (ARSOUTH) officials generally do not plan any events, including exercise planning conferences, in the first month or so of the fiscal year in anticipation of a CR. These changes can affect logistics and other supports needed for exercises. According to EUCOM officials, limiting the number of months that the command can plan exercises can reduce the forces and transportation available to support those exercises within that time period.

Figure 9: U.S. European Command and U.S. Southern Command Planned Exercises for Fiscal Year 2025



Source: GAO analysis of Department of Defense documentation. | GAO-26-107065

According to command officials, restricted funding during a CR may result in lower participation in planning conferences and exercises, which may reduce exercise capabilities. According to EUCOM officials, if planners cannot participate in conferences due to lack of available amounts of funding, there can be gaps in exercise requirements and issues with logistics or contracts.

CRs may also limit the equipment available for certain exercises, including investments in equipment. For example, according to a U.S. Indo-Pacific Command (INDOPACOM) official, a CR during fiscal year 2024 led the command to not have funding to send targets to the Philippines for Exercise Balikatan. As a result, one of the exercise's training events for the U.S. and partner nations was canceled. In addition, an INDOPACOM official said CRs in fiscal year 2025 delayed INDOPACOM's planned procurement of mobile Sensitive Compartmented Information Facilities for exercises and may result in INDOPACOM not having these facilities for the entire year.

CRs can also limit improvements to exercise-related infrastructure, including repairs and upgrades, according to officials. For example, an INDOPACOM official said during the fiscal year 2025 CR period, the command had to delay its exercise-related construction schedule and fund smaller projects while waiting for additional amounts of funding to become available. This created additional work as construction items had to be moved several times and protected in plastic given the modified schedule.

As a result of commands' prioritization of exercises, funding for commands' other activities can be limited. INDOPACOM officials said they use available amounts allotted to other activities to fund exercises during a CR, although this may reduce the amount of funding available for those other activities. Similarly, ARSOUTH officials told us they may limit funding for other activities, such as engagement with partner nations on security assistance, in order to support exercises.

Increased costs. U.S. Southern Command (SOUTHCOM) officials said that CRs have resulted in higher costs for planning conferences and reduced meeting spaces. For example, SOUTHCOM officials noted that a CR in fiscal year 2024 delayed the booking of hotel reservations until close to the start of Tradewinds 2024—a training exercise with multinational partners—which increased travel-related costs.

Spending challenges. ARSOUTH officials told us that exercises occurring in the first quarter of the fiscal year result in large expenses during a CR, a period in which the command is operating under a very limited budget compared to their full-year appropriation. This may result in less funding available for other exercises later in the fiscal year. For example, the Southern Vanguard exercise—a multinational training exercise—sometimes must occur in the first quarter of the fiscal year to align with partner nations' training schedules. SOUTHCOM and ARSOUTH have been able to get funding for Southern Vanguard exercise-related expenses but have done so by using funds budgeted for other exercises. In addition, U.S. Transportation Command and Air Mobility Command require proof from their military service customers that they have amounts of funding approved before scheduling airlift missions. EUCOM officials said this requirement is the result of funding uncertainty during CRs.



Source: U.S. Navy/Mass Communication Specialist 2nd Class Juel Foster. | GAO-26-107065

Background

What Is This Activity?

The Navy is responsible for maintaining its fleet of surface ships, aircraft carriers, and submarines. These vessels undergo regular maintenance throughout their expected service lives.

Who Is Responsible for This Activity?

A number of Navy organizations and commands share responsibilities for planning, scheduling, and executing ship maintenance. These include Naval Sea Systems Command; regional maintenance centers, which provide shore-based maintenance to surface ships and coordinate depot-level maintenance; and type commanders, which maintain the ships in their fleet.

How Is This Activity Funded?

Navy warship maintenance is primarily funded through the Navy's O&M appropriation account. The Navy uses Other Procurement, Navy funding for some ship maintenance, repair, and modernization activities, among other activities.

Ship maintenance for Military Sealift Command, which provides ocean transportation services to U.S. forces, is funded through two working capital funds, the Navy Working Capital Fund and the Transportation Working Capital Fund, according to officials.

Appendix I

Navy Ship Maintenance

Effects of CRs

Delays. According to Navy officials, CRs disrupt the execution of ship maintenance and may lead to delays in awarding surface ship maintenance contracts. For example, amounts of available funding during a CR may not be sufficient to fund depot-level maintenance contracts, which can cause the maintenance to be delayed or canceled.² Navy maintenance officials told us that during a CR they prioritize funding for ships that are currently undergoing maintenance, that are closer to deployment, or that are in need of emergency maintenance.

Navy officials told us they begin preparing for potential delays from CRs ahead of each fiscal year. For example, the Navy's regional maintenance centers started planning for a first-quarter CR several months prior to the start of fiscal year 2025, according to officials. This planning process includes identifying which maintenance periods could be rescheduled so that the regional maintenance centers do not run out of available amounts of funding during a CR period.³ For example, Navy maintenance officials delayed the start of the USS Bataan's maintenance period from April 2024 to August 2024 to avoid being affected by the CRs in fiscal year 2024. In addition, Military Sealift Command officials told us they avoid funding ship maintenance contracts in October in anticipation of a CR.

According to Navy officials, delays to maintenance periods related to CRs may lead to secondary effects. For example, a contractor may have less time in the fiscal year to order the equipment or materials needed, which may increase contract costs. Navy officials said this is particularly true for materials that require a long lead time, such as submarine materials and aircraft carrier catapults, as well as specialty items, like engines and shafts.⁴ Maintenance periods not prioritized during a CR may also face potential delays in equipment purchases and planning and design

²We have previously reported that the Navy's backlog of deferred ship maintenance, if not checked, could result in more expensive repairs, reduced ship service life, worsened shipyard capacity shortfalls, and reduced operational readiness. For more information, see GAO, *Navy Ships: Applying Leading Practices and Transparent Reporting Could Help Reduce Risks Posed by Nearly \$1.8 Billion Maintenance Backlog*, GAO-22-105032 (Washington, D.C.: May 9, 2022).

³For the purposes of this report, we will use the term "maintenance period" to mean maintenance availability. A maintenance availability is any maintenance or modernization period where industrial work (such as maintenance, repair, modernization, inactivation, recycling, disposal, or construction) is being performed.

⁴We have previously reported that Navy faces challenges with obtaining spare parts for the shore-based maintenance of submarines, surface ships, and aircraft carriers. Addressing the challenges associated with shore-based maintenance would increase the overall availability of submarine, surface ship, and aircraft carriers needed for training and operations. For more information, see GAO, *Navy Ship Maintenance: Actions Needed to Monitor and Address the Performance of Intermediate Maintenance Periods*, GAO-22-104510 (Washington, D.C.: Feb. 8, 2022).

milestones while waiting for final full-year appropriations, adding to existing delays in future maintenance schedules, according to Navy officials.

Operational challenges. Navy officials told us they have taken steps to conduct ship maintenance within the constraints of CRs, but those efforts had negative effects on their operations. According to Navy maintenance officials, during fiscal years 2020 to 2025 the Navy would award contracts to private shipyards for surface ship maintenance periods early in the fiscal year. The contracts funded a small planning effort and included options the Navy could later exercise for executing maintenance work. This allowed the Navy to negotiate and award a contract during a CR period and exercise the options later when additional amounts of funding were available. However, according to Navy officials, they are ending this practice due to the negative impact on industry and the Navy's ability to execute maintenance work on time.

Spending challenges. According to Military Sealift Command officials, CRs may also affect the Navy's ability to execute planned maintenance on the command's vessels. These officials said CRs may limit the amounts that customers, such as the U.S. Pacific Fleet, have available to pay for sealift services, which affects the command's ability to maintain operations. Command officials also said the Military Sealift Command uses working capital fund amounts to pay for maintenance on their vessels. Limited payments from customers as a result of CRs affect the command's ability to fund maintenance on its own ships. In addition, command officials told us not funding maintenance contracts in October reduces the number of months within the fiscal year during which the command can execute its maintenance contracts.

Administrative burdens. Officials from Military Sealift Command said their contract specialists must renegotiate contracts for each CR passed in a fiscal year, which creates a significant amount of administrative work.



Source: U.S. Army/CPT. Stephanie Snyde. | GAO-26-107065

Appendix I

Unit Training

Background

What Is This Activity?

Unit training is intended to maintain readiness or to prepare units for deployment. This includes examples such as Army rotations through combat training centers, which provide units with a realistic training environment designed to replicate combat, as well as flight training.

Who Is Responsible for This Activity?

Within each military service, training commands and the unit commanders are responsible for managing their services' training activities.

How Is This Activity Funded?

Training activities are funded through each service's O&M appropriation account.

Effects of CRs

Operational challenges. Air Force and Space Force training officials said they will schedule training activities later in the fiscal year to avoid CR periods. However, Air Force officials said that doing so stretches the Air Force's resources during available training months and limits the amount of training that the Air Force can do in a fiscal year. In addition, officials at Hill Air Force Base said CRs affect the Air Force Reserve's ability to participate in training activities, limiting reserve personnel's ability to serve as instructor pilots for flight training.

According to Air Force officials, until recently, the Air Force was unable to provide aviators with bonus payments during a CR because the Aviation Bonus program, which provides retention bonuses to senior aviators, was considered a new start. These senior aviators are likely to serve as instructors for flight training. Air Force officials have taken steps to address this and have revised the program to be ongoing, which would not be subject to the no new starts provision in future CRs.

Military service officials also said CRs can affect the services' ability to purchase and maintain training equipment and facilities, which may affect the quality of training and unit readiness. For example, Army officials said that given constraints with available amounts of funding during a CR, they defer equipment maintenance, including ordering parts. This may limit the training since some equipment, such as tactical vehicles, may not be available due to maintenance needs. Similarly, Air Force officials said that CRs affect the service's ability to conduct aircraft maintenance, which affects the number of aircraft available for training activities.

Air Force officials at the Utah Test and Training Range said that CRs affect their ability to acquire training equipment, such as equipment that trains pilots for specific geographic regions. Not having these and other equipment, such as targets, limits and reduces the training that pilots receive, according to a Utah Test and Training Range official.



Source: U.S. Air Force/Senior Airman Lauren Jacoby. | GAO-26-107065

Background

What Are These Programs?

The Air Force's aircraft acquisition programs provide support for the construction, procurement, and modification of Air Force aircraft and related equipment. These include:

- The KC-46 program, which is converting a Boeing 767 aircraft designed for commercial use into an aerial refueling tanker.
- The F-35 program, which is developing three fighter aircraft variants integrating stealth technologies, advanced sensors, and computer networking.
- The F-15 Eagle Passive Active Warning Survivability System program, which plans to modernize the onboard F-15 electronic warfare system used to detect and identify threat radar signals, employ countermeasures, and jam enemy radars.

Who Is Responsible for These Programs?

The Air Force Life Cycle Management Center manages weapon systems across their life cycle, including aircraft acquisition programs.

How Are These Programs Funded?

Aircraft acquisition programs are funded through the Air Force's aircraft procurement appropriation as well as the Air Force's research, development, test and evaluation appropriation.

Appendix I

Air Force Aircraft Acquisition Programs

Effects of CRs

Delays. Five out of nine Air Force aircraft-related acquisition programs we surveyed reported effects such as delayed program activities and contracts as a result of CRs. For example, according to KC-46 program officials we surveyed, the program pauses some activities to extend available CR funding, which can delay the program's schedule and affect aircraft readiness. For example, the KC-46 program had to pause negotiations over a software support contract worth more than \$250 million due to a CR in fiscal year 2023, which officials said will delay the fielding of the capability.

In addition, F-35 program officials we surveyed stated in fiscal year 2024 that efforts to develop new F-35 capabilities were delayed by 4 to 6 months due to limitations on new starts during a CR. Program officials surveyed also said CR-related delays could continue after a final appropriation passed, as it may take an additional 4 to 6 weeks for additional amounts of funding to arrive at the program office level and an additional 30 days for financial management officials to approve the amounts to be obligated on new requirements. In addition, F-35 program officials surveyed said that there is a limited supply of specialized labor for the F-35 aircraft, and schedule delays can affect the availability of the workforce to produce more aircraft. F-35 program officials surveyed also noted that CRs do not allow for consistent funding of test sites and have led to work stoppages due to other requirements being prioritized.

Further, according to F-15 program officials surveyed, due to CR constraints in fiscal year 2022, the F-15 Eagle Passive Active Warning Survivability System modification program delayed the award of a contract for hardware kits, which will likely result in future parts shortages.

Spending challenges. According to KC-46 program officials, in anticipation of a first-quarter CR, they avoid scheduling planned contract awards in the first month of the fiscal year and extend all contracts through the first 6 months of the fiscal year. These actions minimize the potential risk of funds being underexecuted at the end of the fiscal year, according to officials. However, officials' ability to shift contracts to later in the fiscal year is limited because of the additional burdens placed on contracting offices.

Administrative burdens. Officials we surveyed from the F-35 program said they constantly replan their budget during a CR. They further estimated that 20 percent of their financial management staff's time is spent planning their budget to manage through CR constraints and adjustments.



Source: U.S. Army/Mr. Luke J. Allen. |
GAO-26-107065

Appendix I

Army Ammunition Programs

Background

What Are These Programs?

The Army develops, procures, fields, and manages conventional ammunition for all military services.

Who Is Responsible for These Programs?

The Army serves as the single manager of conventional ammunition. In this role, the Army centrally manages the procurement and production of conventional ammunition for all military departments. The Army procures most of this ammunition from five government-owned, contractor-operated plants.

Within the Army, the Joint Program Executive Office of Armaments and Ammunition (JPEO A&A) manages funding and sets broad acquisition strategies for ammunition procurement. JPEO A&A is made up of several project managers, each responsible for different types of armaments and ammunition, including Close Combat Systems, Combat Ammunition Systems, and Maneuver Ammunition Systems.

How Are These Programs Funded?

Army ammunition programs are funded through the Army ammunition procurement appropriation account. The military services serve as customers to the Army and use their own ammunition appropriations to make purchases through JPEO A&A.

Effects of CRs

Delays. According to JPEO A&A program officials, CRs can delay contract awards and the delivery of munitions or reduce the amounts ordered. In some cases, officials plan for delays of production awards due to CRs. For example, the project manager for Maneuver Ammunition Systems plans for CRs by starting production awards in early March to avoid the first quarter of the fiscal year, when the program is likely to be operating under a CR.

CRs may have effects on some types of ammunition programs' acquisition strategies. According to officials with Maneuver Ammunition Systems, some of their programs implement what they refer to as "skip-year buys," where the program makes purchases in one fiscal year and skips the following year. According to program officials, CRs can increase the risk of production breaks for programs using skip-year buys, affecting industry partners.

Increased costs. JPEO A&A program officials stated that CRs may cause the program to miss out on advantageous pricing when expected amounts of funding are not available, or when they have to place orders at a lower quantity than desired.

Administrative burdens. JPEO A&A program officials said CRs lead to increased workloads and limit the number of contracts the Army is able to execute by the end of the fiscal year, which causes administrative inefficiencies. Given the limited capacity of contracting personnel, especially during longer CR periods, the JPEO A&A may have to delay certain contract awards.



Source: U.S. Marine Corps/Sgt. Courtney Glen White. | GAO-26-107065

Appendix I

Marine Corps Amphibious Combat Vehicle (ACV) Program

Background

What Is This Program?

The ACV, slated to replace the legacy Amphibious Assault Vehicle, is intended to transport Marines from ship to shore and provide them with improved mobility and high levels of protection.

Who Is Responsible for This Program?

The Marine Corp's Program Executive Officer Land Systems manages the acquisition and sustainment of ground systems for the Marine Corps, including the ACV.

How Is This Program Funded?

The ACV program is funded through the Navy's research, development, test & evaluation appropriation account as well as the Marine Corps' procurement appropriation account.

Effects of CRs

Delays. According to program officials we surveyed, CRs have led to changes and delays in placing ACV program orders. For example, in fiscal year 2024 the program could not initially place a planned order due to financial constraints while it operated under a CR. Specifically, due to the CR's limitations on production rate increases, the program was only able to order 36 out of the planned 40 vehicles and had to use amounts allotted to other activities in order to place the partial order. Surveyed officials said that a final appropriation passed ahead of the contractual deadline, which enabled the program to order the remaining vehicles. However, the delays required additional actions to obtain the necessary amounts of funding, all of which had to be done shortly before the contractual deadline. Had funding not been made available, surveyed officials said the program would have been subject to contract renegotiation, possibly resulting in significantly higher costs.

Increased costs. ACV program officials we surveyed said CRs have led the ACV program to divide annual buys into smaller sublots to fit within the constraints of limited amounts of funding during a CR. Under this approach, annual purchases of vehicles are made under several smaller orders, which allows the program to maintain production and deliveries during a CR. However, this can prevent the program from ordering in larger quantities and result in increased costs. For example, surveyed officials said that due to the CR in fiscal year 2025, the ACV program did not award the full annual production purchase—including vehicles, support, and spares—in the beginning of the fiscal year, when it could have received better pricing. In addition, program officials surveyed expect to pay more for materials because the prime contractor may be unable to place larger orders with its material suppliers. Further, surveyed program officials reported that due to the later timing of the program's orders they incurred an additional \$17.7 million in costs due to changes in foreign exchange rates from fiscal year 2022 through fiscal year 2024.



Source: U.S. Air Force/Kristin Stewart. | GAO-26-107065

Background

What Are These Programs?

DOD missile defense satellite and radar programs manage several systems designed to detect and track ballistic missiles. These include Space Force satellite systems and the Navy's Air and Missile Defense Radar (AMDR) system.

Who Is Responsible for These Programs?

The Space Force's Space Systems Command contains the Program Executive Office for Space Sensing, which leads the acquisition, development, and sustainment of missile warning, tracking, and defense systems. These systems include satellites such as the Next Generation Overhead Persistent Infrared Polar (Next Gen OPIR Polar) system.

Naval Sea Systems Command's Program Executive Office, Integrated Warfare Systems manages and coordinates the design, procurement, and lifetime support of integrated combat systems, including radars.

How Are These Programs Funded?

Space Sensing's missile defense satellite programs receive funding from Space Force's research development, test and evaluation and procurement appropriations. The AMDR program receives funding from the Navy's research, development, test, and evaluation appropriation and Other Procurement, Navy appropriations.

Appendix I

Missile Defense Satellite and Radar Programs

Effects of CRs

Delays. Uncertainty around final appropriation amounts has led to schedule delays that affect program timelines in the Navy's AMDR program, according to surveyed officials. For example, AMDR program officials we surveyed stated the program has experienced interruptions in development and integration tasks—which ensure the AMDR system can work with other ship systems, such as ships' generators and combat systems—due to CRs. Officials further stated that CRs have resulted in delays to major procurement actions and delivery timelines.

Increased costs. Space Sensing officials said budget uncertainty during a CR has affected Space Sensing programs' ability to execute contracts on time, which have led to unexpected price increases. For example, the Next Gen OPIR Polar program officials we surveyed said they faced a potential budget reduction of \$287 million as a part of the fiscal year 2023 budget process. Because this potential reduction was pending during a CR, the program had to delay providing amounts to its prime contractor, Northrop Grumman. These actions led to subcontract delays and stops in purchases of long-lead-time materials. As a result, surveyed officials said the program faced higher material costs, which contributed to a \$2.3 million cost increase.

While AMDR program officials we surveyed reported minimal effects as a result of CRs, lower-priority procurements were paused and have required new contract proposals, which has led to inflation-related cost increases.

Administrative burdens. Next Gen OPIR Polar program officials said that CRs increase the number of contracting actions they must take, which creates administrative inefficiencies. For example, according to officials we surveyed, in fiscal year 2023 they processed six contracting actions, such as contract modifications, during a CR. These officials estimated they would only have had to process about three contract actions without a CR during that time. In addition, surveyed officials said that, in fiscal year 2024 they processed 50 administrative actions to correct accounts in the financial systems. Officials estimated they would only have processed about 13 funding actions without CRs in that fiscal year.

Appendix II: Objectives, Scope, and Methodology

This report describes the effects of continuing resolutions (CR) on selected Department of Defense (DOD) activities and programs. To address our objective, we reviewed a selection of operation and maintenance (O&M) activities and acquisition programs.¹ We selected a nongeneralizable sample of five O&M activities and four acquisition programs to understand how those selected activities and programs were affected by CRs in fiscal year 2022 through fiscal year 2025. We selected activities and programs that we determined were likely to be affected by CRs and that align with DOD's strategic priorities based on the activities and programs being identified across several information sources. These sources included:

- interviews with DOD and military service officials who identified activities and programs within their areas of responsibility that may have been affected by CRs in recent years;
- analysis of DOD obligation data for O&M subaccounts from fiscal year 2013 through fiscal year 2023 to identify fluctuating obligation rates, which may have been affected by CRs restricting the funds available to DOD activities in those fiscal years.² The analysis identified subaccounts with the (1) highest and lowest obligation levels, (2) highest variance in obligation levels between fiscal years, (3) highest variance in obligation levels between years with longer and shorter CRs, (4) and highest over- or under-obligation rates;
- a review of prior GAO reports to identify DOD activities that we previously reported as being affected by CRs;
- a review of the 2022 National Defense Strategy key priorities and DOD budget justifications for fiscal years 2023 and 2024 to identify activities and programs that have had recent budget changes, which may be affected by a CR holding those activities and programs to the prior year's funding levels;³

¹Acquisition programs include both procurement programs and research, development, test, & evaluation (RDT&E) programs.

²We use the term subaccounts for subactivity groups within the O&M appropriation accounts.

³Department of Defense, *2022 National Defense Strategy of the United States of America* (Oct. 27, 2022); Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, *Defense Budget Overview: United States Department of Defense Fiscal Year 2023 Budget Request* (Apr. 2022); Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, *Defense Budget Overview: United States Department Of Defense Fiscal Year 2024 Budget Request* (Mar. 2023).

- a review of survey responses from our fiscal year 2025 budget justification reviews of acquisition programs to identify those programs that noted cost or schedule related effects from recent CRs;⁴ and,
- a literature review for news articles, press releases, and other publications between 2018 and 2023 that included statements from DOD officials identifying specific activities and programs affected by recent CRs. To identify existing sources, we conducted searches of various databases: ProQuest, Janes, Dialog, EBSCO, CQ, DTIC (FOUO) and Westlaw Edge. From these sources, we identified 272 articles and other publications published between 2018 and 2023 that were relevant to our research objective on the effects of CRs on DOD activities and programs. We performed these searches and identified articles in November 2023. Two analysts conducted a review of the literature search results and identified programs and activities that DOD officials said were affected by CRs.

We selected activities and programs that we determined were likely to be affected by CRs to provide a deeper understanding about what the effects are when there are effects. For O&M activities, we selected the following: Army depot maintenance; facilities sustainment by the military services; joint exercises; Navy ship maintenance; and unit training by the military services. For acquisition programs, we selected the following: Air Force aircraft acquisition programs; Army ammunition programs; the Marine Corps Amphibious Combat Vehicle program and Space Force and Navy missile defense satellite and radar programs.

We also interviewed officials and collected written responses as well as other documentation from relevant DOD organizations; military department and service offices; and commands, units, program offices, and other organizations responsible for the selected activities and programs. We conducted several in-person site visits to discuss CRs and their effects, if any, on multiple O&M activities within our sample. We selected sites where we could meet with officials from multiple activities and that were located near other relevant sites. We visited the following sites: Corpus Christi Army Depot, Texas; Hill Air Force Base, Utah; Joint Base San Antonio, Texas; and Tooele Army Depot, Utah. Program officials from these installations included facilities and depot maintenance offices as well as those overseeing training and exercises. We also

⁴GAO's annual budget justification reviews are intended to provide pertinent and timely information that the Congress can use during budget deliberations by raising questions about the President's proposed budget for selected programs, activities, or line items. We included questions on the effects of CRs as a part of our information gathering for GAO's annual budget justification review for acquisition programs.

conducted a virtual meeting with officials from Vandenberg Space Force Base, California, to discuss how CRs might affect facilities sustainment. Although our observations from these site visits are not generalizable to all military installations, they provide context and an understanding of how CRs can affect O&M activities at installations across the military services. Where possible, we corroborated officials' statements with relevant documentation and data. However, in many cases available data do not allow for a precise measure of the extent of the effects of CRs on DOD operations.

We also examined potential differences between short- and long-CR years by comparing the timing of DOD spending between short- and long-CR years for the procurement, O&M, and research, development, test, and evaluation (RDT&E) subaccounts. For the purposes of this report, short CR years are those fiscal years with CR periods lasting 3 months or less, and long CR years are those fiscal years with CR periods lasting more than 3 months. Using monthly obligation data from DOD's Appropriation Status by Fiscal Year Program and Subaccounts reports, we determined the percentage of total obligations for each budget line that occurred in each month.⁵ We used obligation data for all DOD-wide and military service line items starting in fiscal year 2013 and ending in fiscal year 2022 for procurement accounts, ending in fiscal year 2023 for RDT&E subaccounts, and ending in fiscal year 2024 for O&M accounts.⁶ We excluded certain data from our analysis, including the following:

- Appropriations that began execution in fiscal year 2014, because CRs in fiscal year 2014 only affected specific DOD activities at the beginning of the fiscal year, while remaining DOD programs experienced a temporary lapse in appropriations.
- Line items that appear to be internal record keeping mechanisms rather than congressional appropriations for specific programs.
- Obligations from defense-wide organizations that are separate from the three military departments, such as Special Operations

⁵DOD's monthly Appropriation Status by Fiscal Year Program and Subaccounts reports provide data on DOD budget execution, including obligations in the current fiscal year. We computed monthly obligations based on the current-year obligation data included in each report. This dataset includes data for all DOD-wide and military service line items.

⁶We only analyzed data from fully executed appropriations. RDT&E and procurement have amounts available for 2 and 3 years, respectively, so we included fewer years of data than of O&M, which has amounts available for 1 year.

Command, the Defense Health Agency, and the Missile Defense Agency.

We conducted multivariate regression models to investigate the relationship between CR length and cumulative spending, both DOD-wide and within specific services. For the analysis and graphics included in the body of this report, we excluded data from fiscal year 2019, as there was no CR in that year. We did include data from fiscal year 2019 in the regression models. Appendix IV discusses these models further.

To assess the reliability of DOD obligation data, we received written responses from knowledgeable officials, performed electronic testing of the data, including checking for missing values and examining outliers, and reviewed related documentation. We identified, inquired about, and applied professional judgment about how to address some anomalies, and determined that this data was sufficiently reliable to conduct the regression analyses and to compare obligation rates between short- and long-CR years as well as between subaccounts.

To better understand how, if at all, CRs affected specific acquisition programs, we surveyed programs selected for GAO's annual budget justification review to gain their perspective on any CR effects. As part of the survey, we asked three open-ended questions of knowledgeable program officials about how CRs may have affected expected costs, schedule, and contract awards for their program, as well as how CRs affected acquisition milestones from fiscal year 2022 through fiscal year 2024. Specifically, we surveyed a non-generalizable sample of 90 programs from thousands of acquisition programs across each of the military departments, as well as other DOD organizations. We used DOD's annual budget request to identify programs with large budgets or that have experienced a large increase or decrease in funding compared with the prior fiscal year. From these programs identified, we used input from subject matter experts and a review of our ongoing work to select our sample. The sample included 90 programs with acquisition authority for each of the military services as well as other DOD organizations such as the Missile Defense Agency and Special Operation Command. We conducted the survey between March 2024 and May 2024. In total, we received responses from 74 out of 90 programs for an 82 percent response rate.

To minimize errors that might occur from respondents interpreting our questions differently than we intended, we modeled this survey after prior internal analyses conducted by GAO on the effects of CRs on acquisition

programs. In addition, after the survey was distributed, a survey specialist independently reviewed the survey questions, questionnaire distribution method, and results and concluded that the methods used were appropriate to gather reliable responses. Two analysts also independently reviewed the responses of each program to check that the responses were valid on their face, and to identify possible outliers or signs of misunderstanding.

We entered the responses into a spreadsheet and verified the data entry. We then performed a content analysis of the responses by developing themes that fell into three categories (financial effects; schedule effects; and no, minimal, or unspecified negative effects) and then coded the responses into those themes. The themes were based on those used by analysts on the prior budget justification review exploring potential effects of continuing resolutions, modified for the purposes of this engagement. Two analysts independently reviewed the survey responses and coded the information into the themes. The analysts then discussed and resolved any initial differences in the coding to arrive at the final categorizations of survey responses into the detailed themes. We then aggregated these into the three categories (e.g., financial effects) and we calculated the number of survey responses that fell into each category.

We conducted this performance audit from September 2023 to January 2026 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix III: Department of Defense Funding Under the Full-Year Continuing Appropriations Act, 2025

The Full-Year Continuing Appropriations Act, 2025 provided appropriations to the Department of Defense (DOD) through the end of fiscal year 2025.¹ Continuing resolutions (CR), whether short term or full year, contain both standard provisions and legislative anomalies.

Standard provisions provide direction regarding the availability of funding and demonstrate the temporary nature of CRs. Legislative anomalies provide funding and authorities different from the standard provisions.

Standard Provisions Included in CRs

Since 2009, CRs have generally included the same 11 standard provisions that govern most agencies and programs under a CR. Four new standard provisions were added between 2009 and 2025. See table 2 below.

Table 2: Standard Provisions Included in Continuing Resolutions (CR)

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 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.

¹Full-Year Continuing Appropriations and Extensions Act, 2025, Pub. L. No. 119-4 (2025).

**Appendix III: Department of Defense Funding
Under the Full-Year Continuing Appropriations
Act, 2025**

Provision	Description
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.
DOD No New Starts, Changes in Production Rates, or Multi-Year Procurements	Amounts appropriated to DOD under a CR are not available for new production of items, an increase in production rates, or initiation, resumption or continuation projects and activities for which funds or authority were not available during the prior fiscal year. Further, appropriated CR amounts are not available to initiate certain multi-year procurements.
Extension of Emergency and Disaster Requirements Designation	Amounts previously designated by Congress as emergency or disaster relief requirements pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, remain so designated through the duration of the CR.
Extension of Rescissions	Certain rescissions or cancellation of budgetary authority in the prior fiscal year may continue by reducing the current rate for operations by the previous amount, so long as doing so does not impinge on the final funding prerogatives of Congress.
Exemption of Amounts from Certain Foreign Affairs- and Intelligence-Related Spending Restrictions	Amounts appropriated by the CR are exempt from certain obligation and expenditure restrictions, or requirement for specific authorization of amounts related to foreign assistance, State Department operations, the Agency for Global Media, and intelligence agencies.

Source: GAO analysis of enacted CRs. | GAO-26-107065

Note: The Balanced Budget and Emergency Deficit Control Act of 1985, as amended, imposes government-wide discretionary spending limits. Pub. L. No. 99-177 (1985). Amounts designated as either emergency or disaster-relief requirements that would otherwise exceed the annual limits established for government spending will instead result in an adjustment to the overall spending limit established for a particular fiscal year, and will not trigger a sequestration, which is an automatic cancellation of budgetary resources provided by discretionary appropriations or direct spending laws.

Anomalies Included in CRs	CRs may also provide some agencies, programs, and activities with funding or direction that is different from the standard provisions. Legislative anomalies may alleviate some challenges experienced during the CR period. For example, an anomaly may provide a specific amount of funding rather than a rate for operations, extend program authority, or apply a restriction to a particular program, project, or activity. According to the Office of Management and Budget, anomalies are generally intended for programs that, in the event of a CR would shut down, critically degrade, or suffer very difficult implementation issues. Agencies generally request specific anomalies from the Office of Management and Budget.
Full-Year Continuing Appropriations and Extensions Act, 2025	The Full-Year Continuing Appropriations and Extensions Act, 2025 provided appropriations for federal agencies, including DOD, through September 30, 2025. ² Prior to this, two CRs were enacted for fiscal year

²Pub. L. No. 119-4.

2025. Both of these CRs contained standard provisions as well as some limited anomalies for DOD.³

Though the Full-Year Continuing Appropriations and Extensions Act generally continued funding for fiscal year 2025 at fiscal year 2024 levels, the act differed from typical continuing resolutions in several ways that are relevant to DOD, including the following:

- Providing appropriations available through the end of the fiscal year.
- Providing specific amounts for DOD's appropriations accounts that differ from those provided in the prior years' appropriation acts.
- Allowing new starts except for those (1) prohibited in fiscal year 2024 or (2) not provided for in either the House of Representatives' or Senate Appropriations Committee's DOD appropriations bills for fiscal year 2025.

The act also provided additional flexibilities to DOD for budget execution. Specifically, the act provided \$8 billion in general transfer authority to DOD for fiscal year 2025, compared to \$6 billion in prior fiscal years.⁴ The act also increased a statutory limit on the percentage of amounts available for one fiscal year that may be obligated in the final 2 months of fiscal year 2025 from 20 percent to 40 percent of total obligations.

³Continuing Appropriations and Extensions Act, 2025, Pub. L. No. 118-83, div. A (2024); Further Continuing Appropriations Act, 2025, Pub. L. No. 118-158, div. A (2024).

⁴General transfer authorities are provisions in annual authorization and appropriation acts that permit DOD to transfer a limited amount of funds between appropriation accounts.

Appendix IV: Statistical Analysis of Continuing Resolution Length and Monthly Obligations

This appendix describes the design and results of a series of multivariate statistical models to analyze relationships between the length of continuing resolutions (CR) and Department of Defense (DOD) obligation patterns. We looked at outcomes for three categories from fiscal year 2013 through fiscal year 2024: “no CR,” “short CR, and “long CR.” One year (fiscal year 2019) had no CR, because a Defense appropriation act was enacted prior to the start of the fiscal year. Five more years had “short” CR periods of 3 months or less, with actual periods ranging between 76 and 89 days.¹ All other years had “long” CRs periods of more than 3 months, with actual periods ranging between 165 and 216 days. We analyzed obligation data from DOD’s monthly Appropriation Status by Fiscal Year Program and Subaccounts reports showing the total dollars obligated by each fully executed line item appropriated for the following accounts:

- procurement accounts from fiscal year 2013 through fiscal year 2022;
- research, development, test, and evaluation (RDT&E) accounts from fiscal year 2013 through fiscal year 2023; and,
- operations and maintenance (O&M) accounts from fiscal year 2013 through fiscal year 2024.²

We only analyzed data from fully executed appropriations. RDT&E and procurement appropriations have amounts available for 2 and 3 years, respectively, so we include correspondingly fewer years of data than of O&M, which has amounts available for 1 year. The analysis excluded fiscal year 2014 appropriations due to the lapse in appropriations and resulting government shutdown that year.

We estimated the relationships for procurement, RDT&E, and O&M amounts separately. The results for O&M yielded imprecise estimates that were statistically indistinguishable from zero, so we did not report the details. The models in table 3 below considered cumulative obligations in October through April, to analyze obligations early in the year, while the models in table 4 analyze new obligations at the end of the first year of execution—namely the sum of obligations occurring in August and

¹We excluded fiscal year 2019, which had no CR, from the analysis and graphics included in the body of this report but include it here to further test the hypothesis that DOD will spend earlier when the budget passes sooner.

²DOD’s monthly Appropriation Status by Fiscal Year Program and Subaccounts reports provide data on DOD budget execution, including obligations in the current fiscal year. We computed monthly obligations based on the current-year obligation data included in each report. This dataset includes data for all DOD-wide and military service line items.

September. The models in table 3—at the end of 7 months—compare total obligations between types of years just before regular appropriations would be enacted and allocated to activities and programs in long CR years. The models in table 4 compare obligations when all years have funding and long CR years might obligate amounts at a higher-than-normal rate to meet benchmarks for budget execution.

Our models showed that the differences in the timing of obligations between short and long CR years is unlikely to have occurred by chance. Shorter CR periods are associated with earlier obligations at all three military departments, controlling for the typical obligation rate for each line's budget activity.

Specifically, we fitted the following linear (ordinary least squares) model to our data:

$$\text{Obligation}_{it} = a + b*\text{short_cr}_t + c*\text{no_cr}_t + d*\text{department}_{ik} + f*\text{short_cr} + t*\text{department}_i + g*\text{budget activity}_i + e_{it}$$

Where:

Obligation_{it} is the amount of money that line i has obligated in appropriation year t , expressed as a percentage of the amount that the line had obligated in its final month of availability.

Short_CR_t is a binary variable equal to one when no more than 92 days of the fiscal year were under a CR and zero for all other years. The short CR years include 6 years with CRs lasting between 76 and 92 days and 1 year with no continuing resolution.

No_CR_i is a binary variable, equal to one in Fiscal Year 2019, which is the only year Congress passed the annual appropriation bills at the start of the fiscal year, and is zero in all other years. The no_CR coefficient estimates any obligations observed in 2019 beyond those in the average year with a short CR.

Our specifications always include both short_CR and no_CR variables. The short_CR coefficient represents the average additional obligations in short CR years relative to the average long CR year because the model controlled for no_CR . The available evidence within our scope of data from fiscal year 2013 to fiscal year 2024 is insufficient to estimate the effects of consistent, on-time budgets, both because DOD plans that anticipate a CR may have precluded it from obligating as fast as it could

have had it expected an on-time budget in fiscal year 2019 and because we only observe a single, perhaps atypical, year without a CR.

The $department_{ik}$ variables are one if budget line i belonged to military department k and zero otherwise. These variables control for differences in average obligation levels between the military departments.

The interaction of $short_CR_t * department_{ik}$, is one if this budget line belonged to military department k and if year t had a short CR and is zero otherwise. It measures interdepartment differences in obligations during short CR years and allows the difference for short CR years to vary by department.

The budget activity fixed effects are a set of variables controlling for differences in average obligation levels by the “appropriation code” and “budget activity” category.³ The continuing resolution variables were measured just once per year. Our models capture this by clustering their standard errors by year.

The associations between CR length and O&M obligations are typically statistically indistinguishable from zero, both because the effects were small and because O&M obligations were reported at a higher level of aggregation, increasing the uncertainty of estimates. Therefore, we did not report the results of the O&M analyses.

The models estimated on the procurement and RDT&E data corroborate our finding that, compared to a long CR year, the average budget line in a short CR year obligated faster in the first 7 months and slower in the last 2 months of the first year of execution. For example, model 1 in table 3 estimated that at the end of April, the cumulative obligation of the average line item in a short CR year was 14.57 percentage points more of the final total obligation than the average line item in a long CR year. The average Air Force line in a short CR year was 44.5 percent obligated at the end of 7 months, as opposed to 29.9 percent obligated in a long CR year. The Army and Navy coefficients and interaction terms express spending as a difference from a reference category, namely Air Force spending. The “constant” coefficient represents average Air Force spending in a long CR year and, in specifications (2) and (4), the $short_CR$ coefficient reports the average additional spending for an Air Force line in a short CR year.

³For example, appropriation code 3010 is Air Force aircraft procurement and budget activity 02 is airlift aircraft.

Positive coefficients mean that a variable—like a short CR—is associated with faster obligation during the period under study, while negative coefficients reflect slower obligation. Our statistical models show that these patterns:

- were unlikely to have occurred through chance variation,
- reveal faster obligation in the year without a CR (fiscal year 2019) than in the average short CR year, as expected,
- were not entirely explained by year-to-year variation in the number of lines in each appropriation code/budget activity because our budget activity fixed effects control for this, and
- were generally present for all three departments but varied in magnitude among the departments and between procurement and RDT&E accounts. The models of new obligations in the last 2 months of the first year of execution in table 4 find that Army RDT&E obligations were significantly higher in long CR years.

Our analysis had several limitations. The data offer powerful comparisons of years with short and long CRs, but do not allow generalizable comparisons of years with and without CRs. There is only one total CR-length per year and there were important unmeasured differences among years including changes in DOD priorities, leadership, and program maturity, and changing resource allocations for overseas operations. Although the results are consistent with what we would expect if CRs caused a change in the timing of obligation, our ability to make a causal interpretation of these findings is limited because we could not control for other potentially important year-to-year variations (e.g., variation in DOD's priorities and the maturity of its programs).

Table 3: Coefficient Estimates from Regression Models Predicting the Cumulative Percent Obligated from the Beginning of the Fiscal Year Through April in Fiscal Years 2013 and 2015–2024

	Procurement accounts		Research, development, test & evaluation accounts	
	(1)	(2)	(1)	(2)
	14.57*** (2.31)	13.38*** (3.30)	12.23*** (1.62)	5.20** (1.91)
No CR	4.66*** (1.01)	4.37*** (0.79)	2.49** (0.92)	2.39** (1.00)
Army*Short CR	—	1.03 (2.03)	—	13.22*** (1.85)

Appendix IV: Statistical Analysis of Continuing Resolution Length and Monthly Obligations

	Procurement accounts		Research, development, test & evaluation accounts	
	(1)	(2)	(1)	(2)
Navy*Short CR	–	3.37 (2.53)	–	7.23** (2.42)
Army	2.57** (0.87)	22.61*** (6.45)	11.61*** (2.45)	7.19 (5.68)
Navy	18.25*** (1.19)	33.15*** (4.86)	22.37*** (1.63)	32.25*** (4.80)
Constant	29.93*** (2.47)	17.57** (5.44)	17.42*** (1.71)	17.97*** (4.51)
Budget Activity fixed effects	No	Yes	No	Yes
Number of observations	6,903	6,903	6,820	6,820

Legend:

CR = Continuing resolution

– = Coefficient omitted from model.

* = $p < .1$ ** = $p < .05$ *** = $p < .01$

Source: GAO analysis of DOD budget execution data. | GAO-26-107065

Note: Our models analyze obligations for the three military departments: Department of the Army, Department of the Navy, and Department of the Air Force. Marine Corps accounts are included under the Department of the Navy. There are no separate coefficients for long CRs or Air Force as they are the baselines against which we compare other CR period lengths and military departments. Standard errors are in parentheses and clustered by year. Operation and maintenance account results were generally statistically indistinguishable from zero and are not reported.

Table 4: Coefficient Estimates from Regression Models Predicting New Obligations in August and September of Each Line Item's First Year of Execution, Measured as a Percentage of the Final Amount Obligated in Fiscal Years 2013–2024

	Procurement accounts		Research, development, test & evaluation accounts	
	(1)	(2)	(1)	(2)
Short CR	-4.77** (1.82)	-7.29* (3.40)	-3.00*** (0.74)	1.22 (2.29)
No CR	-2.82** (1.17)	-2.52** (0.85)	-1.76** (0.59)	-1.39** (0.49)
Army*Short CR	–	2.81 (2.55)	–	-8.69** (3.09)
Navy*Short CR	–	4.35 (3.38)	–	-3.89 (2.66)
Army	-0.27 (1.15)	-11.64*** (3.37)	-0.90 (2.31)	3.41 (4.27)

Appendix IV: Statistical Analysis of Continuing Resolution Length and Monthly Obligations

	Procurement accounts		Research, development, test & evaluation accounts	
	(1)	(2)	(1)	(2)
Short CR	-4.77** (1.82)	-7.29* (3.40)	-3.00*** (0.74)	1.22 (2.29)
Navy	-6.76*** (1.60)	-22.41*** (4.02)	-3.88** (1.66)	-7.52 (6.08)
Constant	21.14*** (2.06)	31.94*** (3.04)	19.59*** (1.33)	16.91*** (5.11)
Budget Activity fixed effects	No	Yes	No	Yes
Number of observations	6,913	6,913	6,832	6,832

Legend:

CR = Continuing resolution

– = Coefficient omitted from model.

* = $p < .1$ ** = $p < .05$ *** = $p < .01$

Source: GAO analysis of DOD budget execution data. | GAO-26-107065

Note: Our models analyze obligations for the three military departments: Department of the Army, Department of Navy, and Department of the Air Force. Marine Corps accounts are included under the Department of the Navy. There are no separate coefficients for long CRs or Air Force as they are the baselines against which we compare other CR period lengths and military departments. Standard errors in parentheses and clustered by year. O&M results were generally statistically indistinguishable from zero and are not reported.

Appendix V: GAO Contact and Staff Acknowledgments

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Staff Acknowledgments	<p>In addition to the contact named above, Richard Geiger (Assistant Director), Daniel Ramsey (Analyst in Charge), Jesse Andrews, Christopher Gezon, Cori Ingram, Robert Letzler, Grace Pettey, Jasmine Sammons, and Anne Thomas made key contributions to this report. Other contributors included Ben Atwater, Jennifer Baker, Breanne Cave, Julie A. Clark, Matthew Drerup, Jeff Larson, Janice Latimer, Felicia Lopez, Michael Silver, Pamela Snedden, and Jeff Tessin.</p>

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