



September 2024

DEFENSE BUDGET

Additional Information
about Military
Personnel
Realignments Would
Facilitate
Congressional
Oversight

GAO Highlights

Highlights of [GAO-24-106979](#), a report to congressional committees

Why GAO Did This Study

DOD receives billions in annual appropriated MILPERS dollars to pay service member wages, benefits, and housing, among other things. Recognizing that unforeseen requirements can arise, Congress permits DOD to realign (that is, move) appropriated funds within MILPERS or from MILPERS to other appropriations accounts, such as Operation and Maintenance, under certain circumstances.

Senate Report 118-58 includes a provision for GAO to review DOD's management of MILPERS appropriations. This report (1) identifies the amounts that DOD realigned into, out of, or within MILPERS appropriation accounts for fiscal years 2013 through 2023 and what factors influenced the need for the realignments; and (2) assesses the extent to which realignments affected the ability of military components to fund MILPERS program obligations and are transparent.

GAO reviewed relevant budget data documentation, policies, and guidance; and interviewed DOD officials.

What GAO Recommends

GAO is making five recommendations, including that DOD revise its Financial Management Regulation to require a report to Congress with complete information on individual program MILPERS realignments, and to implement the revised guidance by annually reporting program level realignments. DOD concurred with four recommendations and partially concurred with one recommendation. GAO believes all recommendations are sound and should be fully addressed.

View [GAO-24-106979](#). For more information, contact Rashmi Agarwal at (202) 512-4077 or AgarwalR@gao.gov.

September 2024

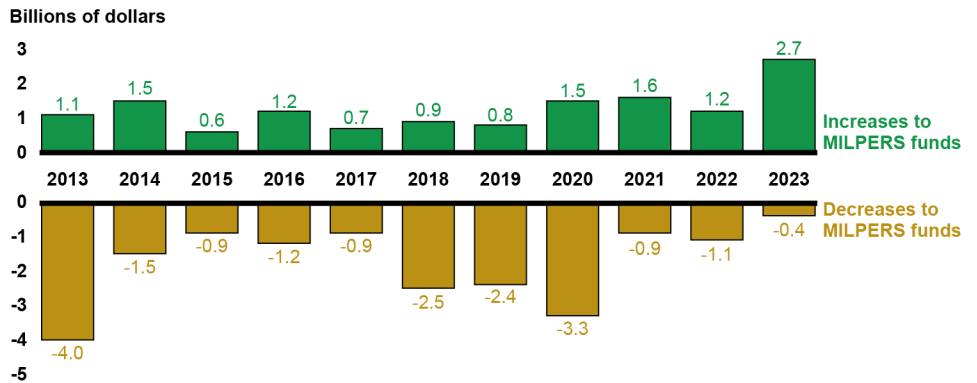
DEFENSE BUDGET

Additional Information about Military Personnel Realignments Would Facilitate Congressional Oversight

What GAO Found

The Department of Defense's (DOD) realignment of Military Personnel (MILPERS) appropriations for fiscal years 2013 through 2023 totaled nearly \$32.9 billion (about 2 percent of total MILPERS appropriations). During this period, DOD experienced annual increases and decreases due to these realignments.

Increases and Decreases to Military Personnel (MILPERS) Funding Resulting from Realignments, Fiscal Years 2013–2023



Source: GAO analysis of Department of Defense information. | GAO-24-106979

Note: Limited budget data exist for Space Force given that it received its first MILPERS appropriation in fiscal year 2023. Therefore, we excluded Space Force from our analysis.

DOD's realignments resulted in the cumulative net transfer of \$5.4 billion out of MILPERS from fiscal year 2013 through fiscal year 2023 and into other DOD appropriations, such as Operation and Maintenance and Procurement. In general, DOD conducted MILPERS realignments because planned estimates were either higher or lower than the actual costs incurred. However, DOD officials noted that specific reasons for differences between estimates and actual costs can vary by realignment action. For example, funds may need to be realigned to address emergent requirements.

According to DOD officials, realignments did not negatively influence the department's ability to fund MILPERS program obligations. GAO's analysis of MILPERS budget data for fiscal years 2013 through 2023 found that the military components collectively obligated and expended almost all (about 99 percent) of their MILPERS funding. Although DOD provides required reports to Congress on MILPERS realignments, information on program level realignments is not required and therefore is not consistently provided in the reports. Rather, information reported by DOD to Congress on total MILPERS realignments are largely aggregated, which can make it difficult for DOD and Congress to identify individual program funding needs. Without DOD fully accounting for the individual program-level realignments of MILPERS funds in the annual reports that it provides to Congress, decision-makers will continue to lack the visibility needed to effectively exercise oversight into how the department manages its funding.

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Abbreviations

DOD	Department of Defense
MILPERS	Military Personnel

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September 11, 2024

Congressional Committees

Each year, the Department of Defense (DOD) receives billions of dollars in Military Personnel (MILPERS) appropriations to pay for service members' wages, benefits, incentives, housing, subsistence, permanent change of station costs, and reserve training, among other things. Like other federal agencies, DOD operates within congressionally set, annually appropriated funding levels and must prioritize expenses and mitigate risks. Congress recognizes that unforeseen requirements can occur during the year of budget execution and permits DOD to realign appropriated funds if certain criteria are met. Specifically, DOD can realign funds (1) between appropriation accounts through transfers and (2) within the same appropriation account through reprogrammings.¹

Senate Report 118-58, which accompanied a bill for the National Defense Authorization Act for Fiscal Year 2024, includes a provision for us to review how DOD manages its MILPERS appropriations.² In our report, we (1) identify the amounts that DOD realigned into, out of, or within MILPERS appropriation accounts for fiscal years 2013 through 2023 and what factors influenced the need for those realignments; and (2) assess the extent to which realignments affected the ability of the military components to fund MILPERS program obligations and are transparent.

For each of our objectives, we interviewed officials from the Office of the Under Secretary of Defense (Comptroller) and officials from the 10 active and reserve military components of the Army, the Navy, the Marine Corps, and the Air Force.³ For our first objective, we reviewed DOD documentation on realignments (i.e., transfers and reprogrammings)

¹We refer to transfers (i.e., funds moved from one appropriation account to another) and reprogrammings (i.e., funds moved within one appropriation account) collectively as "realignments" in this report.

²S. Rep. No. 118-58, at 139 (2023).

³The 10 components we refer to include four active components (i.e., the Army, the Navy, the Marine Corps, and the Air Force) and six reserve components (i.e., the Army Reserve, the Navy Reserve, the Marine Corps Reserve, the Air Force Reserve, the Army National Guard, and the Air National Guard). We did not include the Space Force in our analysis due to the lack of historical data stemming from its recent establishment as an active component in 2019 and only having received its first MILPERS appropriation in fiscal year 2023.

involving MILPERS appropriations from fiscal years 2013 through 2023 for the 10 components. We chose fiscal years 2013 through 2023 in order to include the last 6 fiscal years of MILPERS appropriation accounts that have been canceled. Canceled accounts are those from which funds may no longer be disbursed and any unexpended balances are returned to the Department of the Treasury (i.e., fiscal years 2013 through 2018).⁴ We also chose this time period to include the last 5 years of MILPERS appropriation accounts for which there is complete data for the fiscal year (i.e., fiscal years 2019 through 2023). We identified MILPERS realignments reported in DOD's *Reprogramming Action* reports to Congress for fiscal years 2013 through 2023.⁵ For these realignment actions, we also analyzed information found in DOD's realignment implementation memorandums, which describe how DOD implemented a realignment action, to determine total amounts reprogrammed or transferred.⁶

For realignment actions below the monetary threshold established by Congress and not reported in DOD's *Reprogramming Action* reports, we analyzed available data from the military components on below threshold reprogrammings for fiscal years 2013 through 2023 and DOD's MILPERS Report of Programs reports to the congressional defense committees for

⁴Time-limited appropriations, such as MILPERS, expire at the end of the fiscal year for which they were appropriated and become unavailable for new obligations. Unexpended balances are available for 5 years after expiration for limited purposes, such as liquidating obligations incurred during the fiscal year of availability. After the 5-year period has elapsed, all obligated and unobligated balances are canceled, the expired account is closed, and all remaining funds are returned to the general fund of the Department of Treasury.

⁵DOD *Reprogramming Action* reports are found on Department of Defense Form 1415-1 and Form 1415-3. Although these reports are called *Reprogramming Action* reports, they contain both transfers and reprogrammings.

⁶The implementation memorandums can be used to determine total amounts transferred and reprogrammed for a MILPERS account, but they cannot be used to further determine amounts transferred or reprogrammed at the budget activity level when multiple budget activities were involved in the realignment action.

fiscal years 2015 through 2023.⁷ We calculate total realignments as the sum of all changes to MILPERS appropriations (i.e., both increases and decreases) that occurred as a result of transfers from one appropriation to another, or reprogrammings from one budget activity to another.⁸ Reprogrammings within a single budget activity are not included in our calculation of total realignments because information to calculate realignments within the budget activity (i.e., all increases and decreases) was not complete. We assessed the completeness of data used to calculate total realignments by comparing them against other data sources. We also verified the accuracy of the data that we obtained with DOD officials and determined that the data were sufficiently reliable for the purposes of reporting total realignments of reprogrammings from one budget activity to another and total transfers. Additionally, we reviewed realignment documentation and interviewed officials from the Comptroller's office and each military component to obtain information about what factors influenced the need for the realignments.

For our second objective, we reviewed appropriation acts and DOD data on MILPERS funding from fiscal years 2013 through 2023 for the 10 active and reserve components. We also analyzed DOD's budget materials and the Department of the Treasury's Combined Statements to determine amounts obligated, expended, and canceled for the same period. We also relied on Office of the Under Secretary of Defense (Comptroller) and component documentation on individual realignment

⁷Threshold amounts for reprogramming actions are established by Congress in the explanatory statements or conference reports accompanying DOD appropriations acts. Reprogrammings below the threshold do not require congressional approval under DOD's *Financial Management Regulation* because they fall below a certain monetary threshold (e.g., the threshold for reprogrammings of MILPERS funds during fiscal years 2013 through 2023 was \$10 million). As a result, DOD does not report these actions on its *Reprogramming Action* reports. Below threshold reprogrammings are reported in the aggregate in DOD's annual *Report of Programs* reports (Department of Defense Form 1416). DOD did not develop MILPERS *Report of Programs* reports for fiscal years 2013 through fiscal year 2014 because DOD's *Financial Management Regulation* did not require the department to complete these reports for MILPERS funds until September 2015. For the years included in our analysis—fiscal years 2013 through 2023—the reprogramming threshold for MILPERS funds that required DOD to notify Congress in writing was a cumulative increase of \$10 million. For fiscal year 2024, this threshold was raised to \$15 million.

⁸MILPERS appropriations accounts are further divided into budget activities. Budget activities are used as a mechanism for identifying and categorizing purposes, projects, or types of activities in the appropriation account. MILPERS accounts for the active components comprise six budget activities, and the MILPERS accounts for the reserve components comprise one budget activity.

actions at the program level.⁹ Based on discussions with DOD budget officials and our comparison of total increases and decreases of funding due to realignments against other data sources, we determined that the data were sufficiently reliable for showing overall increases and decreases of funding by program.

We have designated DOD's financial management as an area of high risk due to long-standing deficiencies in DOD's systems, processes, and internal controls.¹⁰ Since some of these systems provide the data used in the budgeting process, there are limitations to the use of DOD budget data. However, based on discussions with DOD budget officials and our comparison of the budget data against other data sources, we determined that the data were sufficiently reliable for reporting overall amounts obligated, expended, and canceled. We also interviewed DOD budget officials to understand DOD's process for transferring and reprogramming funds and to obtain their perspectives on the effect of such realignments on funding obligations for MILPERS programs.

Moreover, we reviewed DOD's *Financial Management Regulation* reporting requirements for MILPERS realignments to determine what information is reported to Congress.¹¹ We determined that the information and communication component of *Standards for Internal Control in the Federal Government* was significant to our second objective, along with the underlying principles that management should use quality information and communicate the necessary quality information to achieve objectives.

We conducted this performance audit from July 2023 to September 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain

⁹For purposes of this report, MILPERS program levels refer to MILPERS subactivity levels, such as basic pay, basic allowance for housing, and special pays.

¹⁰GAO, *High-Risk Series: Efforts Made to Achieve Progress Need to Be Maintained and Expanded to Fully Address All Areas*, [GAO-23-106203](#) (Washington, D.C.: Apr. 20, 2023). Since 1995, we have designated DOD's financial management area as high risk due to long-standing deficiencies in DOD's systems, processes, and internal controls and have highlighted the need for more effective monitoring and reporting.

¹¹DOD's *Financial Management Regulation* is issued under the authority of DOD Instruction 7000.14, *DoD Financial Management Policy*. The DOD *Financial Management Regulation* directs statutory and regulatory financial management requirements, systems, and functions for all appropriated and non-appropriated, working capital, revolving, and trust fund activities. The Office of the Under Secretary of Defense (Comptroller) is responsible for publication and maintenance of the DOD *Financial Management Regulation*.

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

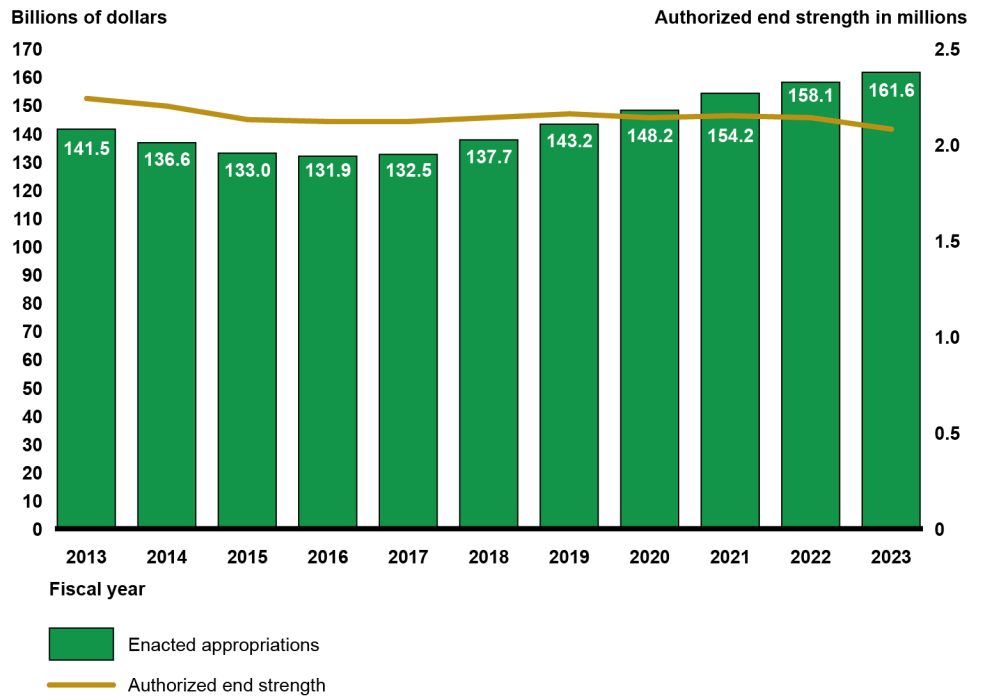
Overview of DOD's Military Personnel Appropriation

MILPERS appropriations provide annual resources to fund the personnel costs of DOD's active components (Army, Navy, Marine Corps, Air Force, and Space Force) and its reserve components (Army Reserve, Navy Reserve, Marine Corps Reserve, Air Force Reserve, Army National Guard, and Air National Guard). These resources fund personnel costs for DOD's over 2 million active and reserve military personnel. Figure 1 shows enacted appropriations¹² and authorized end strength for all MILPERS accounts across the active and reserve components from fiscal year 2013 through fiscal year 2023.¹³

¹²An enacted appropriation includes amounts appropriated and congressionally adjusted, such as through supplemental appropriations, reductions, or rescissions. For purposes of this report, enacted appropriations exclude transfers and reprogrammings.

¹³Authorized end strength is the number of personnel authorized each year in the National Defense Authorization Act. Authorized end strength can typically be found in sections 401 (for active duty personnel) and 411 (for reserve personnel) of the annual National Defense Authorization Acts. Limited budget data exist for Space Force given that it received its first MILPERS appropriation in fiscal year 2023. Therefore, we excluded Space Force's fiscal year 2023 appropriations and authorized end strength.

Figure 1: Enacted Appropriations for Military Personnel (MILPERS) Accounts and Authorized End Strength, Fiscal Years 2013-2023



Source: GAO analysis of appropriation and authorization acts, and Department of Defense data. | GAO-24-106979

Notes: Enacted appropriations include amounts appropriated and congressionally adjusted, such as through supplemental appropriations, reductions, or rescissions. For purposes of this report, enacted appropriations exclude realignments. Enacted appropriation amounts are based on data from DOD.

This figure includes enacted appropriations for Army, Navy, Marine Corps, Air Force, Army Reserve, Navy Reserve, Marine Corps Reserve, Army National Guard, and Air National Guard. Limited budget data exist for Space Force because it received its first MILPERS appropriation in fiscal year 2023. Therefore, we excluded Space Force from our analysis. Authorized end strength is the number of personnel authorized each year in the National Defense Authorization Act.

MILPERS accounts for the active components comprise six budget activities, and the MILPERS accounts for the reserve components comprise one budget activity. Within each budget activity, there are subactivities for each MILPERS program (see table 1).

Table 1: Military Personnel (MILPERS) Appropriations' Budget Activities and Subactivities

Component	Budget activity	Subactivity	
Active	1. Pay and allowances of officers	<ul style="list-style-type: none"> • Basic Pay • Retired Pay Accrual • Thrift Savings Plan (TSP) Matching Contributions • Incentive Pay for Hazardous Duty • Special Pay • Basic Allowance for Housing • Basic Allowance for Subsistence 	<ul style="list-style-type: none"> • Allowances <ul style="list-style-type: none"> • Station Allowances, Overseas • Continental United States (CONUS) Cost of Living Allowance (COLA) • Clothing Allowances • Family Separation Allowances • Separation Payments • Special Compensation for Assistance with Activities of Daily Living – Officer • Social Security Tax – Employer’s Contribution
	2. Pay and allowances of enlisted personnel	<ul style="list-style-type: none"> • Basic Pay • Retired Pay Accrual • TSP Matching Contributions • Incentive Pay for Hazardous Duty • Special Pay • Special Duty Assignment Pay • Reenlistment Bonus • Enlistment Bonus • Education Benefits (College Fund) 	<ul style="list-style-type: none"> • Loan Repayment Program • Basic Allowance for Housing <ul style="list-style-type: none"> • Allowances • Station Allowances, Overseas • CONUS COLA • Clothing Allowances • Family Separation Allowances • Separation Payments • Special Compensation for Assistance with Activities of Daily Living – Enlisted • Social Security Tax – Employer’s Contribution
	3. Pay and allowance of cadets and midshipmen	<ul style="list-style-type: none"> • Academy Cadets and Midshipmen 	
	4. Subsistence of enlisted personnel	<ul style="list-style-type: none"> • Basic Allowance for Subsistence • Subsistence in Kind 	<ul style="list-style-type: none"> • Family Subsistence Supplemental Allowance
	5. Permanent change of station travel	<ul style="list-style-type: none"> • Accession Travel • Training Travel • Operational Travel Between Duty Stations (within CONUS and within Overseas) 	<ul style="list-style-type: none"> • Rotational Travel to and from Overseas • Separation Travel • Travel of Organized Units
	6. Other military personnel costs	<ul style="list-style-type: none"> • Apprehension of Military Deserters, Absentees, and Escaped Military Prisoners • Interest on Uniformed Services Savings Deposits • Death Gratuities • Unemployment Benefits • Education Benefits • Adoption Expenses 	<ul style="list-style-type: none"> • Mass Transportation Benefit • Partial Dislocation Allowance • Reserve Income Replacement • Servicemembers’ Group Life Insurance • Reserve Officers Training Corps (ROTC) • Junior ROTC

Component	Budget activity	Subactivity
Reserve	1. Reserve component training and support	<ul style="list-style-type: none"> • Training – Pay Group A • Training – Pay Group B • Training – Pay Group F • Training – Pay Group P • Mobilization Training • School Training • Special Training • Administration and Support • Education Benefits <ul style="list-style-type: none"> • Platoon Leaders Class or Reserve Officer Candidates • Branch Officer Basic Course • Armed Forces Health Professions Scholarship/Financial Assistance Program • Chaplain Candidate Program • TSP Matching Contributions

Source: GAO analysis of Department of Defense information. | GAO-24-106979

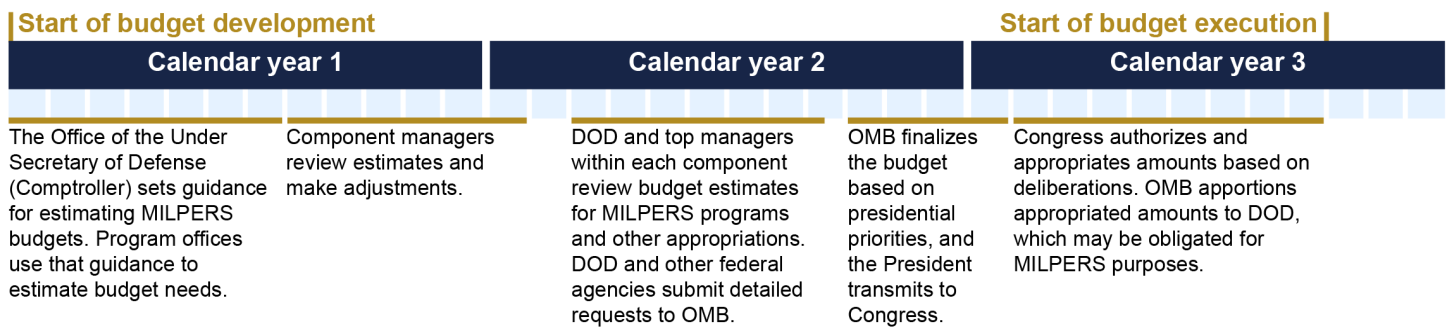
Budget Process

Every year, after determining how much to request, each military component develops its MILPERS budget request and submits it to the Office of the Under Secretary of Defense (Comptroller).¹⁴ The Under Secretary of Defense (Comptroller) reviews budget requests across the department and prepares and submits DOD’s annual budget to the Office of Management and Budget for inclusion in the President’s annual budget submission to Congress. Annual appropriations acts provide funds for each component’s MILPERS account. Congress directs how MILPERS funds are to be spent by designating specific amounts at the subactivity level in conference reports or in explanatory statements accompanying annual appropriations acts.

Three years can lapse between the time a program manager begins developing a program budget request to the time that funds are designated for the program and appropriated. Figure 2 presents a notional timeline from budget development to budget execution.

¹⁴Department of Defense Directive 7045.14, *The Planning, Programming, Budgeting, and Execution (PPBE) Process* (Jan. 25, 2013) (incorporating change 1, Aug. 29, 2017).

Figure 2: Time Frame from the Start of Military Personnel (MILPERS) Budget Development to the Start of Budget Execution



Source: GAO analysis of Department of Defense (DOD) and Office of Management and Budget (OMB) information and guidance. | GAO-24-106979

By the time the budget approval process is complete and the funds become available, several things can be said about the appropriated amounts for the individual program: (1) they represent decisions by Congress to approve programs as requested, create new programs, and adjust the requested amounts for others; (2) because of the elapsed time from the point the program manager began formulating the budget request until enactment of the appropriations act, situations may have changed to cause misalignments between the approved funds and the actual status of the program; (3) the inherent unknowns will result in some programs not being executed as contemplated by the budget; and (4) unanticipated events will develop during the execution year that were not anticipated in the budget.

Transfers and Reprogrammings

Congress recognizes that unforeseen requirements can occur during the year of budget execution and permits DOD to realign appropriated funds through transfers and reprogrammings if certain criteria are met. Provisions of annual defense appropriations and authorization acts provide DOD with authority to transfer funds between appropriation accounts.¹⁵ While transfers require statutory authority, DOD officials may reprogram MILPERS funds within an appropriation account as part of their duty to manage funds and do not require statutory authority to do so. According to DOD's *Financial Management Regulation*, DOD uses one of three primary actions to realign MILPERS funds.

¹⁵For example, DOD's general transfer authority for fiscal year 2023 can be found in section 8005 of the Consolidated Appropriations Act, 2023, and section 1001 of the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023. Pub. L. No. 117-328, § 8005 (2022) and Pub. L. No. 117-263, § 1001 (2022).

-
- **Prior approval actions.** Certain realignment actions require prior congressional approval in which DOD submits a request to the congressional defense committees.¹⁶ These include:¹⁷
 - actions that increase procurement quantities of a major end item (such as an individual aircraft or missile);¹⁸
 - actions that affect an item that is known to be or has been designated as a matter of special interest to one or more of the congressional committees;
 - transfers using the general or special transfer authority (see figure 3); or
 - reprogrammings that exceed threshold amounts established by Congress.¹⁹

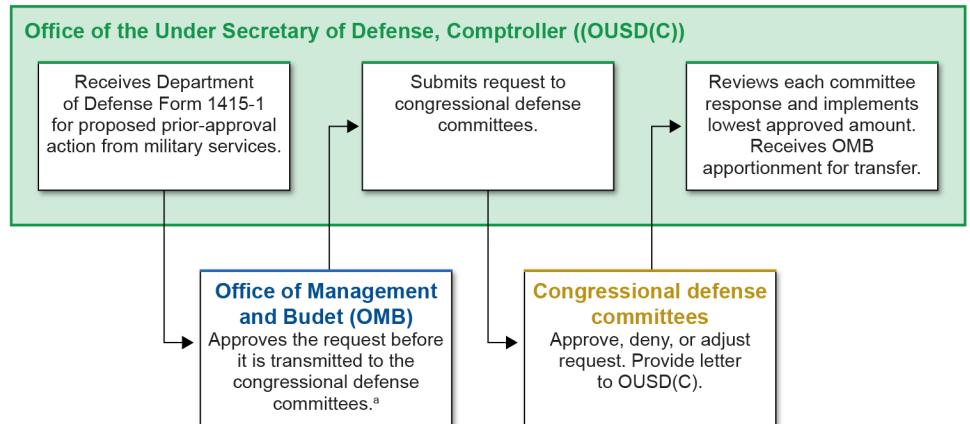
¹⁶DOD uses *Reprogramming Action – Prior Approval* Department of Defense Form 1415-1 to request prior approval from congressional committees.

¹⁷Department of Defense 7000.14R, *Financial Management Regulation*, vol. 3, ch. 6, § 4.1 (Sept. 2015).

¹⁸This can affect a MILPERS account when resources to fund the procurement are from MILPERS.

¹⁹Threshold amounts for reprogramming actions are established by Congress in the explanatory statements or conference reports accompanying DOD appropriations acts. DOD generally incorporates threshold amounts into its financial management regulation. For the years included in our analysis—fiscal years 2013 through 2023—the reprogramming threshold for MILPERS funds that required DOD to notify Congress in writing was a cumulative increase of \$10 million. For fiscal year 2024, this threshold was raised to \$15 million.

Figure 3: DOD Process for Prior-Approval Realignment Actions Using General or Special Transfer Authority



Source: Department of Defense 7000.14R, Financial Management Regulation, vol. 3, ch. 6 (Sept. 2015). | GAO-24-106979

Note: General and special transfer authorities are provisions in annual authorization and appropriation acts that permit the Department of Defense (DOD) to transfer a limited amount of funds.

^aThe congressional defense committees include the House Appropriations Committee (HAC), House Armed Services Committee (HASC), Senate Appropriations Committee (SAC), and Senate Armed Services Committee (SASC).

- **Internal actions.** Internal realignment actions do not require prior congressional approval.²⁰ These realignment actions, as described by DOD, relate to the reclassification or reassignment of funds that:
 - do not involve a change in the substance of the program;
 - involve an increase in procurement quantities that do not otherwise require prior congressional approval;
 - or are transfers to or from transfer accounts.

Transfer accounts include Drug Interdiction and Counter-Drug Activities, Defense and Foreign Currency Fluctuations, Defense. Internal realignments are approved by the Under Secretary of Defense (Comptroller).

- **Below threshold actions.** Below threshold realignment actions occur through the reprogramming of funds and do not require congressional

²⁰DOD uses *Reprogramming Action – Internal Reprogramming* Department of Defense Form 1415-3 to notify congressional committees of these realignments.

or Under Secretary of Defense (Comptroller) approval.²¹ According to DOD's *Financial Management Regulation*, these *reprogramming actions* are considered minor and provide components with the discretionary flexibility to realign—within prescribed limits—congressionally approved funding to satisfy unforeseen, higher priority requirements within the appropriation.²² According to the *Financial Management Regulation*, reprogrammings must net to zero.²³ That is, any increase in funding must be offset by an equal amount of decrease in funding so that when combined, they amount to zero. Below threshold reprogramming actions are measured cumulatively over the entire obligation availability of the appropriation. The reprogramming threshold for MILPERS for fiscal years 2013 through 2023 was \$10 million.

Annually, DOD submits MILPERS Report of Programs reports to the congressional defense committees. These reports contain the net amounts increased or decreased due to implemented realignment actions for each MILPERS account, by budget activity, as of the end of the fiscal year. Specifically, the amounts under the column heading “Above Threshold Reprogrammings” include the amounts increased or decreased due to prior approval and internal realignments. The amounts under the column heading “Below Threshold Reprogrammings” include the amounts increased or decreased due to reprogrammings below the threshold.

²¹DOD's annual *Report of Programs* serves to inform Congress of the total amount of MILPERS below threshold reprogrammings by budget activity. Additionally, for reserve components, Congress is informed of the total below threshold reprogramming actions at the subactivity level that, when aggregated are above \$2 million, in DOD's *Semi-Annual Reserve Component Transfer Report*.

²²DOD 7000.14-R, vol. 3, ch. 6.

²³DOD 7000.14-R, vol. 3, ch. 6.

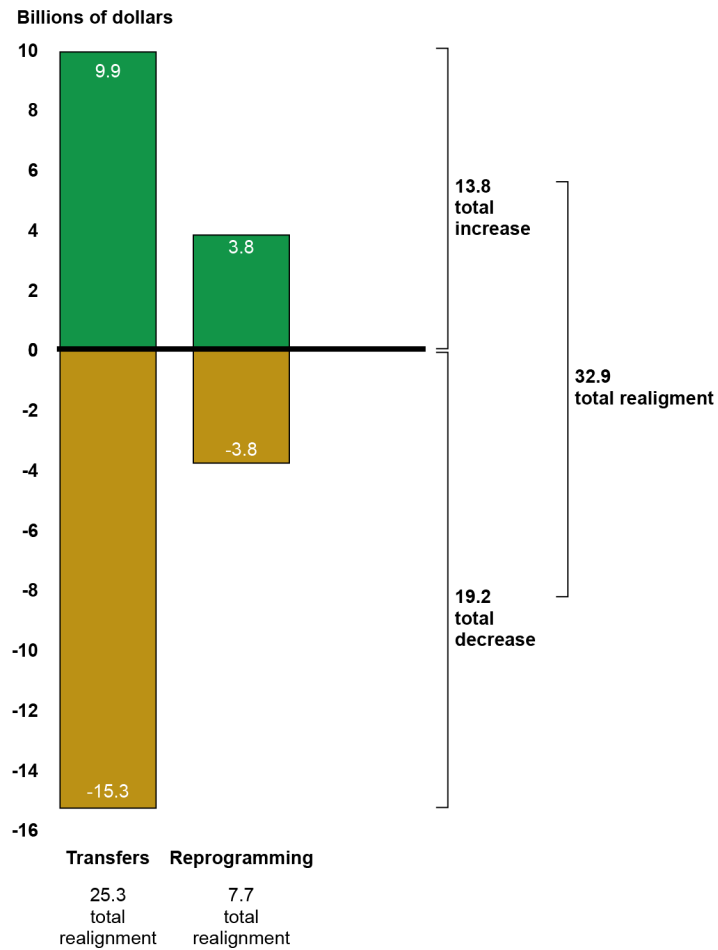
Realignments Resulted in a Decrease in MILPERS Funding for Fiscal Years 2013- 2023 and Were Influenced by Various Factors

DOD Realigned About \$32.9 Billion in MILPERS Accounts from Fiscal Year 2013 through Fiscal Year 2023

Our analysis of MILPERS realignments from fiscal year 2013 through fiscal year 2023 found that DOD realigned about \$32.9 billion (representing about 2 percent of total enacted appropriations for MILPERS).²⁴ Of the \$32.9 billion, \$9.9 billion were transfers from other appropriations and increased the amounts available for MILPERS appropriations accounts and \$15.3 billion were transfers to other appropriations that decreased the amount available for MILPERS appropriations accounts. The remaining \$7.7 billion were funds that were reprogrammed within the MILPERS appropriation from one budget activity to another (see figure 4).

²⁴For this report, total realignments are the sum of all changes to MILPERS appropriations triggered by reprogramming amounts from one budget activity to another and by transfers. Our calculation is based on MILPERS realignments reported in DOD's *Reprogramming Action* reports. Our calculation also includes below-threshold reprogramming amounts reported in DOD's *Report of Programs* MILPERS reports. Reprogramming of amounts within a single budget activity are not included in our calculation of total realignments.

Figure 4: Military Personnel (MILPERS) Realignments Effected through Transfers and Reprogrammings, Fiscal Years 2013-2023



Source: GAO analysis of Department of Defense information. | GAO-24-106979

Notes: Numbers may not sum to the totals due to rounding. In this figure, our calculation of total realignment is the sum of all changes to MILPERS appropriations because of transfers from one appropriation to another or reprogramming of amounts from one budget activity to another. Our calculation does not include reprogramming of amounts within a single budget activity.

Limited budget data exist for Space Force given that it received its first MILPERS appropriation in fiscal year 2023. Therefore, we excluded Space Force from our analysis.

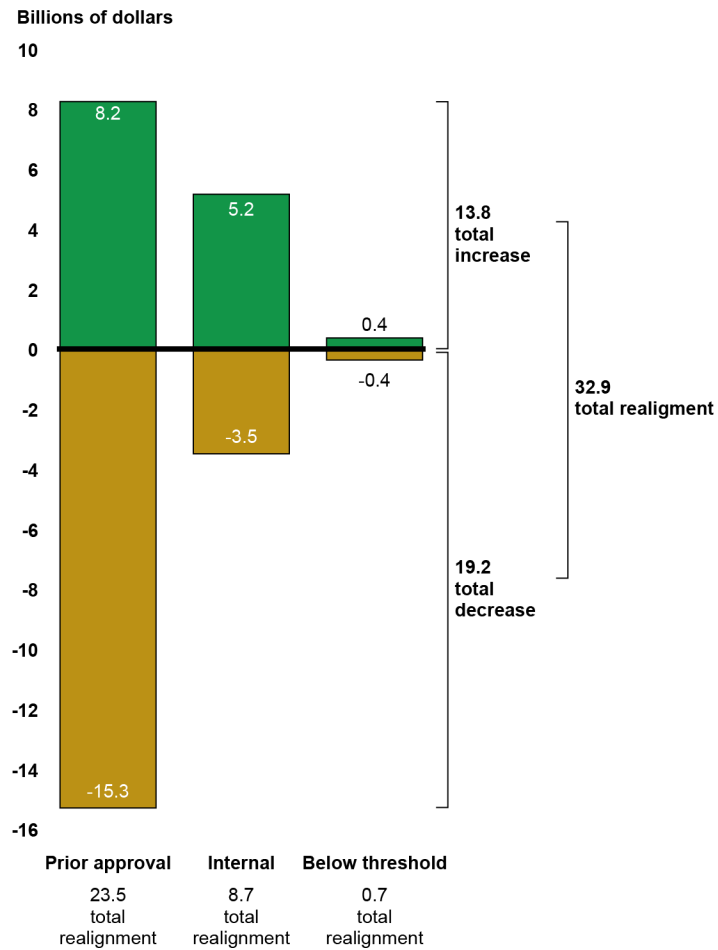
Of the \$32.9 billion that DOD realigned (that is, transferred or reprogrammed) during this 11-year period, about \$23.5 billion (or 71 percent of total MILPERS realignments) required DOD to seek prior congressional approval.²⁵ DOD also realigned about \$8.7 billion (or 26 percent of total MILPERS realignments) that did not require prior congressional approval but did require approval from the Under Secretary of Defense (Comptroller) and congressional notification.²⁶ In addition, DOD realigned \$.7 billion (or 2 percent) via reprogrammings that were at or below the \$10 million threshold.²⁷ Figure 5 shows the amounts of realignments, by type, and the effect that the realignment had on MILPERS funding.

²⁵DOD refers to these realignments as “prior approval reprogrammings,” and reports them to Congress via Department of Defense Form 1415-1. These realignments include transfers and reprogrammings. According to DOD’s *Financial Management Regulation*, prior congressional approval is needed if the realignment increases procurement quantities of a major end item, affects a congressional interest item, involves the use of general transfer authority or special transfer authority, or was a reprogramming within an appropriation that exceeded the minimum threshold. DOD 7000.14-R, vol. 3, ch. 6.

²⁶DOD refers to these realignments as “internal reprogrammings,” and reports them to Congress via Department of Defense Form 1415-3. These realignments include transfers and reprogrammings. Amounts realigned may be above the minimum threshold, but, per DOD’s *Financial Management Regulation*, do not require prior congressional approval. In the context of MILPERS funds, these realignments include those in which the funds will be used for the same purposes as originally budgeted for, and transfers to and from transfer appropriation accounts. DOD 7000.14-R, vol. 3, ch. 6. According to DOD, these realignments do not change congressional intent.

²⁷This was the threshold in effect during the years of our analysis. See, e.g., 168 Cong. Rec. S8029 (daily ed. Dec. 20, 2022).

Figure 5: Military Personnel (MILPERS) Realignments by Type, Fiscal Years 2013-2023



Source: GAO analysis of Department of Defense information. | GAO-24-106979

Notes: Numbers may not sum to the totals due to rounding. We refer to both transfers and reprogrammings collectively as “realignments” in this report. In this figure, total realignments are the sum of all changes to MILPERS appropriations as a result of transfers from one appropriation to another, or reprogrammings from one budget activity to another. Total realignments do not include reprogrammings within a single budget activity.

Limited budget data exist for Space Force given that it received its first MILPERS appropriation in fiscal year 2023. Therefore, we excluded Space Force from our analysis.

Under DOD’s *Financial Management Regulation*, prior approval actions require prior congressional approval, internal realignment actions do not require prior congressional approval, and below threshold realignment actions occur through the reprogramming of funds and do not require congressional or Under Secretary of Defense (Comptroller) approval.

Total Transfers Resulted in a Decrease of About \$5.4 Billion in MILPERS Funding

Total transfers between MILPERS appropriation accounts and other appropriations, such as Operation and Maintenance and Procurement, resulted in a decrease of about \$5.4 billion (-.3 percent of enacted appropriations) in DOD's MILPERS funding from fiscal year 2013 through fiscal year 2023. We found that the components collectively moved more funds out of MILPERS accounts than into them each fiscal year, except for fiscal years 2014, 2021, 2022, and 2023 (see figure 6).

Figure 6: Department of Defense (DOD)-Wide Increases and Decreases of Military Personnel (MILPERS) Funds Resulting from Transfers, Fiscal Years 2013-2023 (Dollars in billions)

Fiscal year	Enacted appropriation ^a	MILPERS increases ^b	MILPERS decreases ^c	Net increase or decrease due to transfers ^d	MILPERS funding available
2013	141.5	1.1	-4.0	-2.9	138.6
2014	136.6	1.5	-1.5	0.0	136.6
2015	133.0	0.6	-0.9	-0.3	132.6
2016	131.9	1.2	-1.2	-0.1	131.8
2017	132.5	0.7	-0.9	-0.2	132.3
2018	137.7	0.9	-2.5	-1.6	136.1
2019	143.2	0.8	-2.4	-1.6	141.6
2020	148.2	1.5	-3.3	-1.8	146.3
2021	154.2	1.6	-0.9	0.8	154.9
2022	158.1	1.2	-1.1	0.1	158.2
2023	161.6	2.7	-0.4	2.4	164.0
Total	1,578.4	13.8	-19.2	-5.4	1,573.0

■ Increase
■ Decrease

Source: GAO analysis of Department of Defense information. | GAO-24-106979

Note: Numbers may not sum to the totals due to rounding. The figure includes amounts for Army, Navy, Marine Corps, Air Force, Army Reserve, Navy Reserve, Marine Corps Reserve, Air Force Reserve, Army National Guard, and Air National Guard. Limited budget data exist for Space Force given that it received its first MILPERS appropriation in fiscal year 2023. Therefore, Space Force was excluded from the analysis.

^aEnacted appropriations for MILPERS refers to congressionally designated amounts in the appropriation acts and congressional adjustments, such as through supplemental appropriations, reductions, or rescissions. For purposes of this report, they do not include adjustments from realignments (i.e., transfers or reprogrammings) made by DOD. Enacted appropriation amounts presented in this figure are as identified by DOD.

^bAccount increases include amounts transferred into a MILPERS account.

^cAccount decreases include amounts transferred out of a MILPERS account.

^dWhile our analysis of realignments included both transfers and reprogrammings, net increases or decreases in an appropriation account can only occur through transfers (i.e., through the movement of funds from one appropriation account to another). Any reprogrammings made within MILPERS accounts will net to zero and thus not affect the total amount in the appropriation account.

While the amounts moved in or out of MILPERS accounts each year varied by component, we found that the net increase or decrease due to transfers by component and fiscal year ranged from a decrease of \$3.7 billion (Army) to an increase of \$1.5 billion (Army National Guard) over the period we reviewed (see figure 7).

Figure 7: Net Increase or Decrease of Military Personnel (MILPERS) Funds Resulting from Transfers, by Component, Fiscal Years 2013-2023 (Dollars in millions)

Fiscal year	Army	Navy	Marine Corps	Air Force	Army Reserve	Navy Reserve	Marine Corps Reserve	Air Force Reserve	Army National Guard	Air National Guard	Total
2013	-1,690.0	-428.8	-136.2	-501.5	-42.0	4.9	27.9	4.3	-207.5	59.3	-2,909.5
2014	-271.0	-210.0	25.3	98.6	4.6	6.6	35.3	3.7	262.5	56.5	12.0
2015	-370.0	12.1	-74.5	-266.4	9.6	39.3	34.5	15.8	163.4	105.3	-330.8
2016	-441.4	245.1	-147.1	94.4	-16.5	9.0	7.6	6.0	171.9	-6.8	-77.7
2017	-376.7	81.1	-83.2	-108.0	-10.0	6.5	0.6	-30.9	218.3	59.3	-243.0
2018	-1,259.1	-130.2	-172.2	-312.4	-49.3	-4.5	-5.0	3.0	235.7	51.4	-1,642.5
2019	-1,625.7	-83.9	-180.1	-130.6	-13.1	-3.0	0.3	-0.5	337.8	51.2	-1,647.6
2020	157.3	-179.0	-250.3	-41.3	-240.6	-118.6	-101.7	-8.8	-604.6	-426.7	-1,814.3
2021	365.6	111.0	-201.4	229.7	-0.5	-43.8	-58.3	-7.7	332.7	41.2	768.5
2022	569.7	-520.2	-49.3	-50.0	7.1	-15.3	25.6	-94.1	193.6	63.5	130.6
2023	1,250.0	44.4	209.0	242.8	63.1	5.9	53.2	-30.0	401.8	132.0	2,372.2
Total	-3,691.3	-1,058.3	-1,060.0	-744.6	-287.6	-113.0	20.1	-139.1	1,505.5	186.3	-5,382.1

■ Net Increase
■ Net Decrease

Source: GAO analysis of Department of Defense information. | GAO-24-106979

Note: Numbers may not sum to the totals due to rounding. While our analysis of realignments included both transfers and reprogrammings, net increases or decreases in an appropriation account can only occur through transfers (i.e., through the movement of funds from one appropriation account to another). Any reprogrammings made within MILPERS accounts will net to zero and thus not affect the total amount in the appropriation account. Limited budget data exist for Space Force given that it received its first MILPERS appropriation in fiscal year 2023. Therefore, we excluded Space Force from our analysis.

Various Factors Influenced the Need for Realignments

According to DOD officials, various factors influenced the need for MILPERS realignments from fiscal year 2013 through fiscal year 2023. In general, MILPERS realignments typically occurred because planned estimates were either higher or lower than the actual costs incurred in the year of execution or were the result of internal realignments, such as the reclassification of funds that, according to DOD budget officials, did not deviate from the purpose originally budgeted.

Officials noted that specific reasons for the difference between estimates and actual costs can vary by realignment action. For example, estimates for enlisted personnel pay and allowances (budget activity 2) could be higher or lower than budgeted. If pay is lower than budgeted, funds could

be freed up and used for other priorities. On the other hand, if pay is higher than budgeted, a shift of funds would be required. Additionally, DOD realigned funds to address emergent requirements, such as supporting the COVID-19 response and Ukraine efforts, that arose outside of the normal budgeting process. Table 2 provides additional examples of the various factors that DOD cited in its fiscal years 2013 through 2023 *Reprogramming Action* reports for the realignment of funds either into or out of MILPERS programs.

Table 2: Example of Factors Contributing to Increases and Decreases of Military Personnel (MILPERS) Appropriations Resulting from Realignments through Transfers and Reprogrammings, by Budget Activity, Fiscal Years 2013-2023

Component	Budget activity	Increase to MILPERS budget activity	Decrease to MILPERS budget activity
Active	1. Pay and allowances of officers	Higher-than-projected reserve component mobilizations for deployments Higher-than-projected officer work years due to stronger than estimated retention Amended housing allowance calculation to reduce out-of-pocket expenses Mobilizations for emergent missions (i.e., COVID-19, Ukraine support, etc.)	Lower-than-projected basic pay execution rates Lower-than-projected officer strength levels and grade mix Fewer recipients of housing allowance and Basic Allowance for Housing rates lower than budgeted
	2. Pay and allowances of enlisted personnel	Higher-than-projected execution of Overseas Cost of Living Allowance Higher-than-projected enlisted work years due to new accessions and strong retention Higher-than-projected enlisted reserve component mobilizations to support operational condition changes	Lower-than-projected enlisted mobilizations Reduction to overall end strength target Lower-than-projected enlisted personnel strength levels and grade mix Lower-than-projected accession-related uniform purchases and decrease to uniform replacement allowance
	3. Pay and allowance of cadets and midshipmen	Higher-than-projected execution of basic daily food allowance and food costs associated with COVID-19 Increased costs from implementing Centers for Disease Control and Prevention (CDC) processes and quarantine protocols	Lower-than-projected cadet strength levels
	4. Subsistence of enlisted personnel	For purchases to support COVID-19 force protection policies Higher-than-projected enlisted end strength for mobilized reserve component	Reduced rations inventory requirement at overseas bases and stations Lower-than-projected execution of Basic Allowance for Subsistence
	5. Permanent change of station travel	Higher-than-projected cost for rotational moves	Lower-than-projected operational move requirements Lower-than-projected travel costs per move
	6. Other military personnel costs	Higher-than-projected number of former service members filing for unemployment benefits	Lower-than-projected Traumatic Servicemembers' Group Life Insurance costs Lower-than-projected Traumatic Injury Payment claims

Component	Budget activity	Increase to MILPERS budget activity	Decrease to MILPERS budget activity
Reserve	1. Reserve component training and support	Higher-than-projected travel costs for training Higher-than-projected number of permanent change of station separation moves	Lower-than-projected average strength for drills and annual training Lower-than-projected travel and subsistence-in-kind expenses due to COVID-19 travel restrictions

Source: GAO analysis of Department of Defense information. | GAO-24-106979

Realignments Did Not Negatively Affect Ability to Fund MILPERS Programs, but Additional Information Would Increase Transparency

According to DOD officials, realignments did not negatively affect DOD components' ability to fund MILPERS programs in fiscal year 2013 through fiscal year 2023. However, although DOD provides reports to Congress on MILPERS realignments, complete information on realignments at the program level are not transparent because the components are not required to include program realignment information at the level of detail needed to determine the effect that such realignments have on the funding available for individual MILPERS programs.

Realignments Did Not Negatively Affect DOD Components' Ability to Fund MILPERS Program Obligations

According to DOD officials, the realignment of appropriations did not negatively influence the components' ability to fund MILPERS fiscal year 2013 through fiscal year 2023 program obligations. DOD officials noted that MILPERS appropriations are typically used to pay "must-pay" obligations, such as pay and allowances of service members. The components have limited discretion to realign funds for other priorities, according to these officials. As a result, realignments are typically not prompted by tradeoffs or compromises to MILPERS programs, according to officials.

DOD officials also noted that realigning funds to where they are most needed helps to ensure funds are 1) properly managed, 2) able to be used to pay obligations, and 3) available to prevent Antideficiency Act violations.²⁸ Based on our review of Antideficiency Act reports, there were no such violations reported for MILPERS accounts for fiscal years 2013 through 2023.²⁹ Our analysis of MILPERS budget data for fiscal years

²⁸The Antideficiency Act prohibits federal officers or employees from making or authorizing an obligation or expenditure exceeding an amount available in an appropriation, among other things. 31 U.S.C. § 1341.

²⁹We reviewed GAO's Antideficiency Act report compilations from fiscal year 2013 through fiscal year 2023 found at <https://www.gao.gov/legal/appropriations-law/resources>.

2013 through 2023 found that the components collectively obligated and expended almost all (99.3 percent and 98.9 percent, respectively) of their available MILPERS funding (see figure 8). For MILPERS accounts that have closed (i.e., those from fiscal year 2013s through 2018), the components had \$9.2 billion in unexpended balances, which were canceled and returned to the general fund of the Department of Treasury.

Figure 8: Department of Defense (DOD)-Wide Military Personnel (MILPERS) Amounts Transferred, Obligated, Expended, and Canceled, Fiscal Years 2013-2023 (Dollars in billions)

Fiscal year	Enacted appropriation ^a	Net increase or decrease due to transfers ^b	MILPERS funding available	Obligated ^c	Percentage obligated	Expended ^d	Percentage expended	Canceled ^e
2013	141.5	-2.9	138.6	136.3	98.4	136.3	98.4	2.2
2014	136.6	0.0	136.6	135.5	99.2	135.5	99.1	1.2
2015	133.0	-0.3	132.6	130.6	98.5	130.6	98.4	2.1
2016	131.9	-0.1	131.8	130.4	98.9	130.4	98.9	1.4
2017	132.5	-0.2	132.3	131.1	99.1	130.9	99.0	1.4
2018	137.7	-1.6	136.1	135.1	99.3	135.1	99.3	0.9
2019	143.2	-1.6	141.6	141.2	99.8	140.8	99.5	-
2020	148.2	-1.8	146.3	146.2	99.9	145.8	99.6	-
2021	154.2	0.8	154.9	154.7	99.9	154.4	99.6	-
2022	158.1	0.1	158.2	157.6	99.6	156.8	99.1	-
2023	161.6	2.4	164.0	163.7	99.8	158.6	96.7	-
Total	1,578.4	-5.4	1,573.0	1,562.6	99.3	1,555.1	98.9	9.2

■ Net Increase
 ■ Net Decrease

Source: GAO analysis of Department of Defense information. | GAO-24-106979

Note: Numbers may not sum to the totals due to rounding. The figure includes amounts for Army, Navy, Marine Corps, Air Force, Army Reserve, Navy Reserve, Marine Corps Reserve, Air Force Reserve, Army National Guard, and Air National Guard. Limited budget data exists for Space Force given that it received its first MILPERS appropriation in fiscal year 2023. Therefore, Space Force was excluded from the analysis.

^aEnacted appropriations for MILPERS refer to congressionally designated amounts in the appropriation acts and congressional adjustments, such as through supplemental appropriations, reductions, or rescissions. For purposes of this report, they do not include adjustments from realignments (i.e., transfers or reprogrammings) made by DOD. Enacted appropriation amounts presented in this figure are as identified by DOD.

^bWhile our analysis of realignments included both transfers and reprogrammings, net increases or decreases in an appropriation account can only occur through transfers (i.e., through the movement of funds from one appropriation account to another). Any reprogrammings made within MILPERS accounts will net to zero and thus not affect the total amount in the appropriation account.

^cTotal amounts obligated is the sum of all reported obligations as of September 30, 2023.

^dTotal amounts expended is the sum of all reported disbursements as of September 30, 2023. Amounts expended for closed accounts with funding returned to Treasury is the total MILPERS funding available minus the amount canceled.

^eMILPERS appropriations expire at the end of the fiscal year for which they were appropriated and become unavailable for new obligations. Unexpended balances are available for 5 years after expiration for limited purposes, such as liquidating obligations incurred during the fiscal year of availability. After the 5-year period has elapsed, all obligated and unobligated balances are canceled,

the expired account is closed, and all remaining funds are returned to the general fund of the Department of Treasury.

Additional Information about MILPERS Realignments Would Increase Transparency

The military components collect program-level information on MILPERS realignments, but DOD is not required to do so and, therefore, does not provide complete information in its reports to Congress on the increases and decreases in funding that programs experience because of those realignments.³⁰ Thus, the effect that realignments may have on funding to specific MILPERS programs would not be fully transparent to Congress and those who use these reports, such as the Under Secretary of Defense (Comptroller).

Specifically, DOD's *Reprogramming Action* reports do not always specify which programs lost or gained funding as a result of the realignments. For example, page 1 of DOD's fiscal year 2023 *Reprogramming Action* report shows that the Army, the Navy, and the Air Force collectively gained approximately \$73.3 million in funding from the Foreign Currency Fluctuations, Defense account. The report further shows that, of the \$73.3 million, the Army received a total of about \$34.6 million, the Navy about \$4.8 million, and the Air Force about \$33.9 million in funding. While the report provides additional details about how the funding was distributed across each service's budget activity 1 (pay and allowances of officers) and budget activity 2 (pay and allowances of enlisted personnel), it did not specify which programs within the budget activities received the transferred funds.³¹ See figure 9 for screenshots from DOD's fiscal year 2023 *Reprogramming Action* report.

³⁰DOD includes some information on realignments of appropriations in its submission of the following reports and exhibits to Congress: *Reprogramming Action, Report of Programs, Reserve Component Transfer Reports, and Analysis of Appropriation Changes and Supplemental Requirements*.

³¹Programs in both budget activities 1 and 2 include Basic Pay, Retired Pay Accrual, Thrift Savings Plan Matching Contributions, Incentive Pay for Hazardous Duty, Special Pay, Basic Allowance for Housing, Allowances, Separation Payments, and Social Security Tax – Employer's Contribution. See table 1 for a complete listing of programs (i.e., subactivities) by budget activity.

Figure 9: Screenshots of a Foreign Currency Fluctuations: Defense Internal Reprogramming Action, as Reported in Reprogramming Action for Fiscal Year 2023

Unclassified **REPROGRAMMING ACTION - INTERNAL REPROGRAMMING** Page 1 of 2

Subject: Foreign Currency Fluctuations, Defense
 Appropriation Title: Various Appropriations
 DoD Serial Number: FY 23-73 IR
 Includes Transfer? Yes

Component Serial Number: (Amounts in Thousands of Dollars)

Line Item	Program Base Reflecting Congressional Action		Program Previously Approved by Sec Def		Reprogramming Action		Revised Program	
	Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount
a	b	c	d	e	f	g	h	i
Pursuant to the authority provided by Public Law 95-457, 92 Stat. 1236, and section 2779 of Title 10 of the United States Code, this reprogramming action finances realized and projected foreign currency losses and replenishes the Foreign Currency Fluctuations, Defense (FCF,D) account to \$970.0 million.								
PART I transfers \$73.333 million from the FCF,D appropriation to the Fiscal Year (FY) 2023 Military Personnel appropriations to finance realized and projected foreign currency losses resulting from the decline in value of the U.S. dollar compared to the approved foreign currency execution rates and actual rates for selected foreign currencies								
PART II transfers \$73.333 million of unobligated balances from the Fiscal Year (FY) 2021 Defense Health Program (DHP), Operation and Maintenance (O&M) appropriation to the FCF,D appropriation.								
PART I								
REPROGRAMMING INCREASES:						+73,333		
Military Personnel, Army, 23/23						+34,624		
<u>Budget Activity 01: Pay and Allowances of Officers</u>								
	16,072,065		16,124,925		+12,538		16,137,463	
<u>Budget Activity 02: Pay and Allowances of Enlisted</u>								
	29,167,095		30,071,685		+22,086		30,093,771	
Military Personnel, Navy, 23/23						+4,810		
<u>Budget Activity 01: Pay and Allowances of Officers</u>								
	9,992,754		9,982,635		+2,371		9,985,006	
<u>Budget Activity 02: Pay And Allowances Of Enlisted Personnel</u>								
	23,950,012		23,977,496		+2,439		23,979,935	
Military Personnel, Air Force, 23/23						+33,899		
<u>Budget Activity 01: Pay and Allowances of Officers</u>								
	11,090,609		11,098,910		+6,934		11,105,844	
<u>Budget Activity 02: Pay and Allowances of Enlisted</u>								
	21,308,852		21,374,988		+26,965		21,401,953	
Approved (Signature and Date)								

DD 1415-3 UNCLASSIFIED

Unclassified **REPROGRAMMING ACTION - INTERNAL REPROGRAMMING** Page 2 of 2

Subject: Foreign Currency Fluctuations Defense
 Appropriation Title: Various Appropriations
 DoD Serial Number: FY 23-73 IR
 Includes Transfer? Yes

Component Serial Number: (Amounts in Thousands of Dollars)

Line Item	Program Base Reflecting Congressional Action		Program Previously Approved by Sec Def		Reprogramming Action		Revised Program	
	Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount
a	b	c	d	e	f	g	h	i
REPROGRAMMING DECREASE:								
						-73,333		
Foreign Currency Fluctuations, Defense, 23/XX						-73,333		
<u>Budget Activity 00: Foreign Currency Fluctuations</u>								
	970,000		970,000		-73,333		896,667	
Explanation: Funds are required to finance realized and estimated foreign currency losses resulting from the decline in the value of the U.S. dollar compared to the approved foreign currency execution rates and actual rates for selected foreign currencies.								

DD 1415-3 UNCLASSIFIED

Indicates no program was specifically identified for the realignment action.

Source: Department of Defense. | GAO-24-106979

For some *Reprogramming Action* reports, DOD provided some program level information but did not do so consistently. For example, on page 40 of DOD's fiscal year 2018 *Reprogramming Action* report the Air Force reported that funding for budget activity 1 (pay and allowances of officers) experienced an overall decrease of about \$53.8 million. On the same page, the Air Force notes that the \$53.8 million decrease in budget activity 1 was borne specifically by the Thrift Savings Plan program (about \$24.4 million) and Continuation Pay (about \$29.4 million). On the subsequent page of the report, the Air Force reported that funding for

budget activity 2 (pay and allowances of enlisted personnel) experienced an overall decrease of about \$229.9 million. In the report, the Air Force explains that the \$229.9 million decrease was borne by budget activity 2 programs, including the Enlisted Selective Retention Bonus (about \$50 million), the Thrift Savings Plan program (about \$68.4 million), and Continuation Pay (about \$55.4 million). However, it does not explain which programs contributed to the remaining \$56 million of the \$229.9 million that was realigned from budget activity 2.³² See figure 10 for a screenshot of the Air Force's budget activity 1 and 2 screenshots from DOD's fiscal year 2018 *Reprogramming Action* report to Congress.

³²See appendix I for information on the increases and decreases due to MILPERS realignments by budget activity, program, and component for MILPERS fiscal years 2013 through 2023 appropriations. Information provided was based on our analysis of the Office of the Under Secretary of Defense (Comptroller) and component level data which is not provided to Congress.

Figure 10: Screenshots of the Air Force Prior Approval *Reprogramming Action*, as Reported in *Reprogramming Action* for Fiscal Year 2018

Unclassified **REPROGRAMMING ACTION - PRIOR APPROVAL** Page 40 of 85

Subject: June 2018 Prior Approval Request (Omnibus)
 Appropriation Title: Various Appropriations

DoD Serial Number: FY 18-17 PA
 Includes Transfer? Yes

<i>(Amounts in Thousands of Dollars)</i>								
Component Serial Number:	Program Base Reflecting Congressional Action		Program Previously Approved by Sec Def		Reprogramming Action		Revised Program	
	Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount
Line Item	b	c	d	e	f	g	h	i
[Redacted]								
AIR FORCE DECREASES:					-820,420	-601,094		
Military Personnel, Air Force, 18/18					-283,679			
Budget Activity 01: Pay and Allowances of Enlisted Officers								
	9,323,809		9,323,809		-53,827		9,269,982	

Explanation: Funds are available from the following programs:

- \$-24.408 million in Thrift Savings Plan (TSP) automatic and matching contributions for military members enrolled in the new Blended Retirement System (BRS). Based on execution to-date, the number of military personnel opting-into the new BRS is significantly lower than initially projected. In addition, many of those members opting-in to-date are contributing less than the anticipated average of 4.0 percent of basic pay. This is base budget funding.
- \$-29.419 million in Continuation Pay (CP) due to fewer members opting-in to the new BRS to-date and lower than planned payment levels. Under the new BRS, CP is a one-time, mid-career bonus payment in exchange for an agreement to perform additional obligated service of at least 3 years. This is base budget funding.

DD 1415-1 UNCLASSIFIED

- Indicates program identified for the realignment action.
- Indicates no program was specifically identified for the realignment action.

Source: Department of Defense. | GAO-24-106979

Unclassified **REPROGRAMMING ACTION - PRIOR APPROVAL** Page 41 of 85

Subject: June 2018 Prior Approval Request (Omnibus)
 Appropriation Title: Various Appropriations

DoD Serial Number: FY 18-17 PA
 Includes Transfer? Yes

<i>(Amounts in Thousands of Dollars)</i>								
Component Serial Number:	Program Base Reflecting Congressional Action		Program Previously Approved by Sec Def		Reprogramming Action		Revised Program	
	Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount
Line Item	b	c	d	e	f	g	h	i
Budget Activity 02: Pay and Allowances of Enlisted Personnel								
			17,970,955	17,970,955		-229,852		17,741,103

Explanation: Funds are available due to the following:

- \$-50.0 million due to fewer than previously projected numbers of Enlisted Selective Retention Bonus (SRB) payments. In FY 2018, the Air Force budgeted for 17,793 SRB payments; however, end of year estimates project 15,940 payments resulting in 1,853 fewer payments than budgeted. Additionally, those who reenlisted were in Air Force Specialty Codes/Zones with lower multipliers than projected. This is base budget funding.
- \$-56.0 million due to lower than projected grade mix variance within the enlisted force structure. This is base budget funding.
- \$-68.406 million in Thrift Savings Plan (TSP) automatic and matching contributions for military members enrolled in the new Blended Retirement System (BRS). Based on execution to-date, the number of military personnel opting-into the new BRS is significantly lower than initially projected. In addition, many of those members opting-in to-date are contributing less than the anticipated average of 4.0 percent of basic pay. This is base budget funding.
- \$-55.446 million in Continuation Pay (CP) due to fewer members opting-in to the new BRS to-date and lower than planned payment levels. Under the new BRS, CP is a one-time, mid-career bonus payment in exchange for an agreement to perform additional obligated service of at least 3 years. This is base budget funding.

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DOD's *Reprogramming Action* reports to Congress identified some program-level realignments. However, as noted previously, program level information is not always included in these reports, which can hinder the report recipients' ability to draw reliable conclusions about program level realignments. *Reprogramming Action* reports include prior approval and internal realignments and do not include realignments that are reprogrammings below the threshold.

DOD’s annual Report of Programs for MILPERS, which includes information on prior approval, internal, and below threshold realignments, presents aggregated data showing net increase or decrease due to realignment actions, by budget activity, as of the end of the fiscal year, but does not include more specific information about program level realignments. For example, the Navy’s fiscal year 2023 Report of Programs for its MILPERS appropriation shows a decrease to MILPERS of about \$15.9 million in budget activity 2 (pay and allowances of enlisted personnel) due to prior approval and internal realignments (shown as above threshold reprogramming in the report) and another decrease of about \$10 million due to below threshold reprogrammings.³³ However, in listing decreases only by budget activity the report does not show the overall funding impact for programs (such as basic pay, basic allowance for housing) that were affected by realignments. See figure 11 for the screenshot from the Navy’s fiscal year 2023 Report of Programs that documents these and other increases and decreases of funding, by budget activity.

Figure 11: Screenshot of Navy’s Military Personnel Account, as Reported in the Report of Programs for Fiscal Year 2023, by Budget Activity

Account: Military Personnel, Navy (1453N), 23/23

	President's Budget Request	Enacted Appropriation (Includes Distribution of Congressional Adjustments/1)	Adjustments Required by Statute /2	Supplis/Collect ions/Rescissio ns/ Sequestration /3	Other: Cancelled, Claims, Judgments /4	Above Threshold Reprog	Below Threshold Reprog	Net
TOTAL BA 01: PAY AND ALLOWANCES OF OFFICERS	9,973,689,000	9,991,016,000		1,386,000		-37,759,000		9,954,643,000
TOTAL BA 02: PAY AND ALLOWANCES OF ENLISTED PERSONNEL	24,090,749,000	23,949,266,000		462,000		-15,862,000	-9,999,000	23,923,867,000
TOTAL BA 03: PAY AND ALLOWANCES OF CADETS	102,772,000	102,772,000					5,000,000	107,772,000
TOTAL BA 04: SUBSISTENCE OF ENLISTED PERSONNEL	1,438,561,000	1,495,781,000				45,951,000	-5,000,000	1,536,712,000
TOTAL BA 05: PERMANENT CHANGE OF STATION TRAVEL	916,500,000	940,600,000				62,000,000	9,999,000	1,012,599,000
TOTAL BA 06: OTHER MILITARY PERSONNEL COSTS	106,955,000	106,955,000				-9,956,000		96,999,000
AGENCY TOTAL: NAVY	36,629,226,000	36,586,376,000	0	1,848,000	0	44,374,000	0	36,632,692,000

FOOTNOTES:

- 1/ Refer to DD1414 Base for Reprogramming.
- 2/ Includes those reductions required by statute, such as the Small Business Innovation Research Program and the Small Business Technology Transfer Program.
- 3/ Includes items not published via DD1414, such as prior year sequestration, rescissions, supplementals.
- 4/ Includes cancelled, claims, judgement and other non-statutory items.

Source: Department of Defense. | GAO-24-106979

³³In the report, the total “Above Threshold Reprogrammings” are the net amount of all prior approval and internal realignments. It includes both transfers and reprogrammings.

Three other DOD documents—*Reserve Component Transfer Reports*, *Analysis of Appropriation Changes and Supplemental Requirements (Active)*, and *Analysis of Appropriation Changes (Reserves)*—provide some program level information but do not provide a complete accounting of all realignment actions that take place within a given year. Specifically, DOD’s semiannual *Reserve Component Transfer Reports* do not include realignments below \$2 million, which can be a substantial amount for certain reserve component programs, such as education benefits and mobilization training. DOD’s other two documents, the *Analysis of Appropriation Changes and Supplemental Requirements (Active)* and *Analysis of Appropriation Changes (Reserves)*, contain a snapshot of realignment actions at a point in time (typically February or March) and therefore do not represent a complete fiscal year accounting of program level realignment actions.

Standards for Internal Control in the Federal Government state that management should design control activities—such as procedures, techniques, and mechanisms—to achieve the entity’s objectives and respond to risks. Moreover, they state that management should use quality information—information that is current, complete, accurate, accessible, and provided on a timely basis—to internally and externally communicate the necessary quality information to achieve the entity’s objectives.

According to DOD officials, they do not consistently include program-level data in their reports to Congress about the components’ realignment of MILPERS funds because this level of detail is not required by DOD’s *Financial Management Regulation*.³⁴ However, DOD’s well-documented fiscal challenges make it important that Congress and DOD and its components have reliable, useful, and timely financial information. Specifically, since 1995, we have designated DOD’s financial management area as high risk due to long-standing deficiencies in DOD’s systems, processes, and internal controls and have highlighted the need for more effective monitoring and reporting.³⁵

The Under Secretary of Defense (Comptroller) previously established budgetary information as a priority area for DOD’s *Financial Improvement*

³⁴DOD 7000.14-R, vol. 3, ch. 6.

³⁵GAO, *High-Risk Series: Efforts Made to Achieve Progress Need to Be Maintained and Expanded to Fully Address All Areas*, [GAO-23-106203](#) (Washington, D.C.: Apr. 20, 2023).

and Audit Readiness Plan.³⁶ Further, an August 2009 memorandum issued by the Under Secretary of Defense (Comptroller), states that because budgetary information is used widely and regularly for management, DOD must place the highest priority on improving its budgetary information and processes.³⁷ In September 2012, the Office of the Secretary of Defense issued a memorandum on accounting standardization and financial information structure to, among other things, encourage better end-to-end traceability of funds and linkage between budget and expenditures.³⁸ Notably, the memorandum stated that specific data fields involving MILPERs funds should include the budget subactivity group (that is, program level information).

More recently, the interim August 2023 report of the Commission on Planning, Programming, Budgeting, and Execution Reform recommended several reforms that could improve the current planning, programming, budgeting, and execution system.³⁹ In the report, the Commission recommended that DOD establish ways to electronically share appropriate budgetary information with Congress. In response to this recommendation, as noted in DOD's 2023 *Implementation Plan for the Recommendations from the Commission on Planning, Programming, Budgeting, and Execution Reform's Interim Report*, released in March 2024, DOD is reviewing its process for improving the delivery of realignments and execution reports to Congress.⁴⁰

According to a senior official from the Office of the Under Secretary of Defense (Comptroller), the office has recently encouraged the

³⁶In 2005, the Under Secretary of Defense (Comptroller) first issued the *Defense Financial Improvement and Audit Readiness (FIAR) Plan* for improving financial management and reporting.

³⁷Under Secretary of Defense (Comptroller) Memorandum, *Priorities for Improving Financial Information and Processes and Achieving Audit Readiness* (Aug. 11, 2009).

³⁸Office of the Secretary of Defense Memorandum, *Department of Defense Standard Line of Accounting/Accounting Classification* (Sept. 14, 2012).

³⁹Commission on Planning, Programming, Budgeting, and Execution Reform, *Interim Report* (August 2023). Section 1004 of the National Defense Authorization Act for Fiscal Year 2022 created the independent Commission on Planning, Programming, Budgeting, and Execution Reform and directed it to (1) assess all four phases of the planning, programming, budgeting, and execution process and (2) make recommendations for improvements with findings in an Interim and Final Report.

⁴⁰Department of Defense, *Implementation Plan for the Recommendations from the Commission on Planning, Programming, Budgeting, and Execution Reform's Interim Report* (December 2023).

components to consistently identify program-level data in their *Reprogramming Action* reports. The official noted that doing so will improve oversight over individual programs. Currently, the information annually reported by DOD to Congress on total MILPERS realignments are largely aggregated and shows only net increases or decreases at the budget activity level. Until the components report MILPERS realignments by individual program in the annual budget materials that DOD provides to Congress, Congress will continue to lack the visibility needed to effectively exercise oversight into how the department manages its funding.

Conclusions

As the department works to improve its planning, programming, budgeting, and execution processes, DOD has an opportunity to improve its reporting of realignment actions for MILPERS appropriations which pay for service members' wages and other needs. Requiring DOD's active and reserve components to provide complete information on individual, program-level realignments will help highlight which programs increase or decrease in funding. These steps would help keep Congress informed of the full costs of DOD's programs and assist congressional efforts related to allocating federal resources and conducting oversight.

Recommendations for Executive Action

We are making the following five recommendations to DOD:

The Secretary of Defense should ensure that the Under Secretary of Defense (Comptroller) revises the *Financial Management Regulation* to require the active and reserve components to provide a report to Congress that contains complete information on individual program-level realignments of MILPERS funds. (Recommendation 1)

The Secretary of the Army should ensure that its active and reserve components implement the revised *Financial Management Regulation* guidance and report realignments by individual program for MILPERS accounts in their annual budget materials. (Recommendation 2)

The Secretary of the Navy should ensure that Navy active and reserve components implement the revised *Financial Management Regulation* guidance and report realignments by individual program for MILPERS accounts in their annual budget materials. (Recommendation 3)

The Secretary of the Navy should ensure that Marine Corps active and reserve components implement the revised *Financial Management Regulation* guidance and report realignments by individual program for

MILPERS accounts in their annual budget materials. (Recommendation 4)

The Secretary of the Air Force should ensure that its active and reserve components implement the revised *Financial Management Regulation* guidance and report realignments by individual program for MILPERS accounts in their annual budget materials. (Recommendation 5)

Agency Comments and Our Evaluation

We provided a draft of this report to DOD for review and comment. In its written comments, reproduced in appendix II, DOD concurred with four recommendations and partially concurred with one recommendation.

DOD partially concurred with our first recommendation related to revising the *Financial Management Regulation* to require the active and reserve components to provide a report to Congress that contains complete information on individual program-level realignments of military personnel funds. In its written comments, DOD stated that the Under Secretary of Defense (Comptroller) will revise the *Financial Management Regulation* to clarify budget structure and reporting requirements for the military personnel active and reserve components. DOD also stated that reporting will follow congressional guidance as specified in the annual DOD appropriations acts. While we are encouraged that DOD plans to take this action, it is unclear whether DOD will require the active and reserve components to provide complete information on individual program-level realignments without congressional direction. We continue to believe that DOD should provide complete information to Congress on its use of MILPERS funding. As we noted in our report, until the components report MILPERS realignments by individual program in the annual budget materials that DOD provides to Congress, Congress will continue to lack the visibility needed to effectively exercise oversight of how the department manages its funding.

DOD concurred with recommendations 2, 3, 4, and 5 related to implementing guidance and reporting realignments by individual program for military personnel accounts in its annual budget materials. DOD stated that the Army, Navy, Marine Corps, and Air Force active and reserve components will comply with the Under Secretary of Defense (Comptroller) budget guidance for the active and reserve component military personnel accounts. However, as we noted earlier, it is unclear whether the Under Secretary of Defense (Comptroller) will require the active and reserve components to provide complete information on individual program-level realignments. Clear guidance from the Under

Secretary of Defense (Comptroller) will be critical to ensuring the full implementation of recommendations 2, 3, 4, and 5.

We are sending copies of this report to the appropriate congressional committees; the Secretary of Defense; the Under Secretary of Defense (Comptroller); the Secretaries of the Army, Navy, and Air Force; 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 (202) 512-4077 or 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 III.



Rashmi Agarwal
Acting Director, Defense Capabilities and Management

List of Committees

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

The Honorable Jon Tester
Chair
The Honorable Susan Collins
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
Chairman
The Honorable Betty McCollum
Ranking Member
Subcommittee on Defense
Committee on Appropriations
House of Representatives

Appendix I: Increases and Decreases to Military Personnel Funding Due to Transfers, by Program, Component, and Fiscal Year

Based on our analysis of Department of Defense (DOD) information for Military Personnel (MILPERS) transfers and reprogrammings from fiscal years 2013 through 2023, we found that the military components' overall increases and decreases varied by program and year. Figures 12 through 18 depict net increase or decrease of MILPERS funding for fiscal year 2013 through fiscal year 2023 by program, component, and fiscal year for each budget activity.

**Appendix I: Increases and Decreases to
Military Personnel Funding Due to Transfers,
by Program, Component, and Fiscal Year**

Figure 12: Net Increase or Decrease of Military Personnel Funds for Budget Activity 1: Pay and Allowances of Officers Due to Realignments, by Program and Component, Fiscal Years 2013-2023 (Dollars in millions)

Program	Service	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Basic Pay	Army ^a	-	-	-	-	72.0	-	-48.6	46.4	84.5	198.6	70.4	423.3
	Navy	-46.7	-0.5	22.4	222.6	9.1	42.0	-20.8	28.2	35.0	25.3	-29.9	286.9
	Marine Corps	-24.3	0.7	0.8	-3.0	-15.3	6.3	-10.8	-8.9	-15.3	0.2	-22.5	-92.1
	Air Force	-143.8	-121.7	-90.0	-60.3	-	-26.0	-34.8	-43.0	-19.0	-61.8	-23.0	-623.5
Retired Pay Accrual	Army ^a	-	-	-	-	6.0	-	-12.0	13.0	24.1	41.2	13.9	86.2
	Navy	-19.8	5.4	11.1	4.6	1.8	0.7	-1.3	11.2	15.0	2.9	-16.0	15.5
	Marine Corps	14.7	4.5	1.6	-2.0	0.0	2.1	1.0	-2.8	0.2	1.6	-9.3	11.6
	Air Force	-37.2	-9.7	-3.0	-19.4	-	-7.0	-3.7	-2.9	-4.0	-18.0	-6.0	-110.9
Thrift Savings Program Matching Contributions	Army ^a	-	-	-	-	-	-51.6	-38.9	-	-	1.5	9.0	-80.1
	Navy	-	-	-	-	-	-28.5	-21.5	-8.2	-17.5	-29.0	4.6	-100.0
	Marine Corps	-	-	-	-	-	-8.5	-10.8	-3.9	-10.0	1.4	4.5	-27.2
	Air Force	-	-	-	-	-	-33.8	-32.9	-	-	-	-	-66.7
Incentive Pay for Hazardous Duty	Army ^a	-	-	-	-	-	-	-	-	4.9	16.5	-7.0	14.4
	Navy	-7.4	-	2.5	-3.0	-5.0	6.9	-16.7	-18.7	-21.2	-8.2	-17.2	-87.9
	Marine Corps	-4.0	-2.5	-3.0	-5.9	-3.7	-	1.0	-3.5	-5.4	-4.6	-7.3	-38.8
	Air Force	-	2.2	-	-	-	-	-1.7	-	-	-	37.6	38.1
Special Pays	Army ^a	-	-	-	-	-	-19.3	-17.5	-	-	-7.0	-24.0	-67.8
	Navy	-30.2	-23.4	-23.9	-28.2	-15.8	-19.8	-21.1	-19.9	-12.0	-39.1	-13.9	-247.4
	Marine Corps	-9.5	-2.5	1.0	-2.6	1.1	-	0.8	-0.5	-0.1	2.0	-1.8	-12.2
	Air Force	-	-	-	0.1	-	-31.0	-14.5	6.6	-10.0	-5.0	-	-53.8
Basic Allowance for Housing	Army ^a	-	-	-	-	-28.0	-120.0	-46.6	1.5	42.2	39.5	19.1	-92.3
	Navy	-30.1	-3.1	-5.2	-45.9	-22.5	-63.4	20.8	3.3	-7.8	-55.2	26.1	-183.0
	Marine Corps	-10.9	-5.6	-12.5	0.7	-5.5	-13.9	-13.5	-	9.2	-11.6	29.7	-34.0
	Air Force	-44.1	55.8	-1.6	-10.4	-	1.0	-4.2	1.2	19.8	0.3	-44.6	-26.9
Basic Allowance for Subsistence	Army ^a	-	-	-	-	3.5	-	-	-	-	-22.1	-2.0	-20.6
	Navy	-5.5	8.6	0.8	-3.8	5.2	4.3	-3.3	1.6	3.0	5.5	-1.2	15.2
	Marine Corps	-2.1	-3.2	-1.0	-3.9	-4.2	-0.2	-3.5	-2.5	-1.5	-5.1	-5.3	-32.6
	Air Force	-4.6	-	-	-2.5	-	-	-0.5	2.3	-	0.0	-1.0	-6.3
Allowances	Army ^a	-	-	-	-	-	44.2	-11.8	-	15.0	-32.4	9.4	24.4
	Navy	17.1	21.5	-4.2	-14.0	-1.4	-0.8	-2.4	-2.5	20.9	-5.2	1.7	30.8
	Marine Corps	11.8	6.1	4.5	8.4	8.5	-0.1	-7.1	-5.5	4.4	-3.6	-6.6	21.0
	Air Force	-2.5	-	-	-	-	16.5	-	-3.2	11.5	0.2	-0.2	22.3
Separation Payments	Army ^a	-	-	-	-	-	-30.1	-42.6	-	-	11.1	-4.0	-65.6
	Navy	10.6	0.1	-13.0	-0.9	-8.7	-5.0	-	-5.5	-3.0	-8.9	11.2	-23.2
	Marine Corps	-3.7	-12.2	5.5	7.9	-0.6	4.5	1.0	0.5	-2.2	14.8	9.6	25.2
	Air Force	-	-30.0	-30.0	-	-	-	-	-3.0	-	-	-7.1	-70.1
Social Security Tax - Employer's Contribution	Army ^a	-	-	-	-	3.5	-	-3.7	4.1	6.5	13.5	5.1	29.0
	Navy	-4.4	0.5	2.1	1.0	1.6	0.2	-1.0	4.0	2.0	0.3	-3.2	3.0
	Marine Corps	3.5	0.8	-	-	-0.6	1.3	0.1	-1.1	1.5	6.4	6.9	18.9
	Air Force	-11.0	-3.0	-	-4.6	-	-2.0	-1.1	5.0	-1.0	-3.9	0.0	-21.6
Program(s) not specified ^b	Army	-159.0	55.2	-235.0	-80.9	0.0	-	-	9.3	9.1	-	-	-401.3
Total		-543.1	-55.9	-370.1	-46.2	0.9	-331.0	-424.1	2.6	178.8	62.1	6.0	-1,520.1

■ Net Increase
■ Net Decrease
■ No Increase or Decrease

Source: GAO analysis of Department of Defense information. | GAO-24-106979

Note: Numbers may not sum to the totals due to rounding. Increases or decreases of less than \$50,000 are rounded to zero. Realignments include transfers (i.e., funds moved from one appropriation account to another) and reprogrammings (i.e., funds moved within one appropriation account). Figure includes prior approval, internal, and below threshold realignments for fiscal years 2013-2023, unless otherwise noted.

**Appendix I: Increases and Decreases to
Military Personnel Funding Due to Transfers,
by Program, Component, and Fiscal Year**

^aDoes not include prior approval and internal realignment actions from fiscal years 2013-2016 and below threshold reprogrammings from fiscal years 2013-2021 because complete information at the program level was not provided.

^bProgram(s) are not specified for these realignments because complete information on amounts realigned by program was not provided.

**Appendix I: Increases and Decreases to
Military Personnel Funding Due to Transfers,
by Program, Component, and Fiscal Year**

Figure 13: Net Increase or Decrease of Military Personnel Funds for Budget Activity 2: Pay and Allowances of Enlisted Personnel Due to Realignments by Program and Component, Fiscal Years 2013-2023 (Dollars in millions)

Program	Service	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Basic Pay	Army ^a	-	-	-	-	-69.7	-171.2	-310.9	61.5	148.0	127.8	351.3	136.8
	Navy	-3.1	-	53.4	235.9	-11.6	162.9	87.5	-46.7	120.6	-172.7	-238.9	187.4
	Marine Corps	98.1	31.4	-46.0	21.7	1.5	-20.8	-0.8	-72.0	-36.1	-55.5	70.2	-8.4
	Air Force	-136.7	55.5	24.9	65.1	-7.0	-86.5	-42.0	-57.5	8.1	8.0	-0.7	-168.8
Retired Pay Accrual	Army ^a	-	-	-	-	-18.6	-48.3	-131.4	16.8	36.4	-13.8	104.8	-54.1
	Navy	-57.7	-	5.4	21.4	-5.0	3.1	16.0	-16.9	29.2	-54.7	-95.7	-155.0
	Marine Corps	-41.2	18.0	-20.9	-8.0	-7.2	-6.7	1.2	-21.0	-8.6	-17.5	25.9	-85.9
	Air Force	-33.3	-	-	14.6	-	-10.0	-5.4	10.1	-0.8	17.3	0.2	-7.4
Thrift Savings Program Matching Contributions	Army ^a	-	-	-	-	-109.9	-41.4	-	-	-	-17.0	-44.0	-212.4
	Navy	-	-	-	-	-	-77.9	-38.2	-15.4	-20.2	-15.6	2.1	-165.2
	Marine Corps	-	-	-	-	-	-32.4	-22.2	-26.3	-53.5	-11.0	-7.2	-152.7
	Air Force	-	-	-	-	-	-77.6	-36.2	-	-	-	-	-113.8
Incentive Pay for Hazardous Duty	Army ^a	-	-	-	-	-	-	-13.3	-	5.0	-41.5	-3.0	-52.8
	Navy	-	-3.3	-8.0	-8.7	-7.3	-9.8	-9.8	-5.1	-7.4	-8.1	-8.1	-75.7
	Marine Corps	0.4	-	-0.5	-0.8	-0.4	-	-	0.4	0.6	-	-	-0.3
	Air Force	-	-	-	-	-	-	-3.4	-	-	-	-	-3.4
Special Pays	Army ^a	-	-	-	-	-128.4	-258.4	-192.3	-17.0	-	38.5	266.0	-291.6
	Navy	-42.7	-3.2	-38.2	-10.3	-12.3	51.9	-2.9	-53.7	-64.6	-13.9	231.1	41.1
	Marine Corps	-24.6	3.8	26.6	-0.2	20.4	30.2	-15.9	-63.5	-29.4	-30.5	7.0	-76.1
	Air Force	-	-	-	3.3	-20.0	-148.4	-9.6	-6.8	-16.0	4.8	51.8	-141.0
Basic Allowance for Housing	Army ^a	-	-	-	-	-45.1	-210.0	-187.0	-	66.9	205.8	214.8	45.3
	Navy	-265.8	-31.3	74.2	77.3	-23.6	-44.9	137.7	13.7	36.1	-179.9	63.8	-142.6
	Marine Corps	-151.7	-70.1	-67.8	-66.2	-18.1	-69.7	-7.6	2.7	-93.9	45.5	13.7	-483.2
	Air Force	-71.4	-	1.3	72.7	-	-5.0	-13.5	2.4	104.8	-1.7	52.0	141.6
Allowances	Army ^a	-	-	-	-	-7.6	78.0	-101.3	-	13.8	-44.3	-7.5	-68.8
	Navy	77.5	31.7	-36.0	-45.1	-0.1	-13.0	-69.9	-98.6	-8.4	-33.0	-7.9	-202.9
	Marine Corps	32.8	19.8	19.0	15.8	42.2	-15.1	-8.1	-16.2	9.2	-45.5	-3.6	50.3
	Air Force	-6.5	7.5	-	-	-	106.0	-	-12.0	62.0	0.9	-0.1	157.8
Separation Payments	Army ^a	-	-	-	-	-40.0	-182.0	-150.7	-	-	38.6	23.0	-311.1
	Navy	33.6	-106.8	-9.0	-22.7	-0.9	-61.3	-49.2	14.7	29.6	33.2	50.7	-88.2
	Marine Corps	8.8	58.5	9.0	-11.5	-55.7	5.5	-14.6	3.1	-2.6	18.5	10.5	29.4
	Air Force	-	107.0	-195.0	-	-	-	-	-	-	-	-	-88.0
Social Security Tax - Employer's Contribution	Army ^a	-	-	-	-	-6.3	-13.1	-23.1	4.7	12.7	-1.8	23.0	-3.9
	Navy	-17.5	-	-	1.8	-3.5	-0.4	0.3	-7.7	2.1	-17.9	-23.0	-65.8
	Marine Corps	-13.1	0.7	-8.9	-8.8	-1.5	-3.3	-1.9	-7.7	-4.2	-3.9	5.4	-47.1
	Air Force	-10.5	-	0.3	5.0	-	-3.0	-1.7	3.2	2.8	3.7	0.1	-0.1
Program(s) not specified ^b	Army	-650.0	-206.2	-164.3	-158.2	0.0	-	-1.6	-	-10.0	-	-	-1,190.3
Total		-1,274.4	-87.1	-380.4	193.7	-425.7	-1,241.1	-1,263.1	-410.9	332.2	-237.2	1,127.7	-3,666.3

■ Net Increase
■ Net Decrease
■ No Increase or Decrease

Source: GAO analysis of Department of Defense information. | GAO-24-106979

Note: Numbers may not sum to the totals due to rounding. Increases or decreases of less than \$50,000 are rounded to zero. Realignments include transfers (i.e., funds moved from one appropriation account to another) and reprogrammings (i.e., funds moved within one appropriation account). Figure includes prior approval, internal, and below threshold realignments for fiscal years 2013-2023, unless otherwise noted.

^aDoes not include prior approval and internal realignment actions from fiscal years 2013-2016 and below threshold reprogrammings from fiscal years 2013-2021 because complete information at the program level was not provided.

^bProgram(s) are not specified for these realignments because complete information on amounts realigned by program was not provided.

**Appendix I: Increases and Decreases to
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Figure 14: Net Increase or Decrease of Military Personnel Funds for Budget Activity 3: Pay and Allowances of Cadets and Midshipmen Due to Realignments by Program and Component, Fiscal Years 2013-2023 (Dollars in millions)

Program		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Academy Cadets and Midshipmen	Army	-	-	-	-1.0	-	-	1.6	0.7	0.9	-	0.7	2.8
	Navy	2.5	1.6	2.1	1.6	-	0.6	-	5.8	12.0	-	5.0	31.3
	Air Force	-	-2.6	0.3	2.2	7.0	4.5	3.0	2.0	6.0	1.0	3.0	26.5
Total		2.5	-0.9	2.4	2.9	7.0	5.1	4.6	8.5	18.9	1.0	8.7	60.6

■ Net Increase
■ Net Decrease
■ No Increase or Decrease

Source: GAO analysis of Department of Defense information. | GAO-24-106979

Note: Numbers may not sum to the totals due to rounding. Increases or decreases of less than \$50,000 are rounded to zero. Realignments include transfers (i.e., funds moved from one appropriation account to another) and reprogrammings (i.e., funds moved within one appropriation account). Figure includes prior approval, internal, and below threshold realignments for fiscal years 2013-2023.

Figure 15: Net Increase or Decrease of Military Personnel Funds for Budget Activity 4: Subsistence of Enlisted Personnel Due to Realignments by Program and Component, Fiscal Years 2013-2023 (Dollars in millions)

Program		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Basic Allowance for Subsistence	Army ^a	-	-	-	-	-33.0	-15.4	-57.4	-	13.0	28.0	64.4	-0.4
	Navy	-12.1	-15.0	21.2	-0.6	-13.9	-10.2	3.0	-5.0	10.0	1.1	-41.0	-62.6
	Marine Corps	-14.6	-14.3	-14.8	-8.3	-3.0	-11.1	-10.6	0.1	-2.8	2.9	8.6	-67.9
	Air Force	-	8.8	0.1	9.5	-	-	5.7	24.8	30.0	-25.3	27.1	80.7
Subsistence in Kind	Army ^a	-	-	-	-	-	-	-	21.3	-150.0	-1.0	41.6	-88.1
	Navy	-5.2	-22.5	-49.3	-47.8	-9.4	-55.3	-13.0	18.9	-20.0	31.0	81.9	-90.7
	Marine Corps	18.0	57.7	15.0	-	3.0	-20.6	-34.0	-31.0	-13.0	21.1	22.7	38.9
	Air Force	-	10.2	-	19.4	-	-	-	2.7	-	3.3	0.1	35.7
Family Subsistence Supplemental Allowance	Navy	-	-	-	0.0	-	-	-	-	-	-	-	0.0
	Marine Corps	-	-	-	0.0	-	-	-	-	-	-	-	0.0
Program(s) not specified ^b	Army	-731.0	-17.0	29.3	-20.5	-	-	-	-	-	-	-	-739.2
Total		-744.9	7.9	1.5	-48.3	-56.4	-112.6	-106.3	31.8	-132.8	61.0	205.4	-893.7

■ Net Increase
■ Net Decrease
■ No Increase or Decrease

Source: GAO analysis of Department of Defense information. | GAO-24-106979

Note: Numbers may not sum to the totals due to rounding. Increases or decreases of less than \$50,000 are rounded to zero. Realignments include transfers (i.e., funds moved from one appropriation account to another) and reprogrammings (i.e., funds moved within one appropriation account). Figure includes prior approval, internal, and below threshold realignments for fiscal years 2013-2023, unless otherwise noted.

^aDoes not include prior approval and internal realignment actions from fiscal years 2013-2016 and below threshold reprogrammings from fiscal years 2013-2021 because complete information at the program level was not provided.

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Figure 16: Net Increase or Decrease of Military Personnel Funds for Budget Activity 5: Permanent Change of Station Costs Due to Realignments by Program and Component, Fiscal Years 2013-2023 (Dollars in millions)

Program		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total	
Accession Travel	Army ^a	-	-	-	-	-	-15.0	-36.9	-	-	-	-	-51.9	
	Navy	19.2	-	5.4	-9.7	-4.1	-5.2	-7.1	22.7	-12.5	-8.2	4.5	4.9	
	Marine Corps	-	-	2.3	-11.1	-14.3	-0.8	3.6	9.9	60.4	6.5	8.0	64.6	
	Air Force	-	-	-	-	-	-	3.5	-	-	-	-	3.5	
Training Travel	Army ^a	-	-	-	-	-	-5.0	-	-	-	-	17.0	12.0	
	Navy	-10.5	-	-10.9	-16.1	23.4	-8.2	-7.9	0.0	5.5	-39.7	-5.0	-69.2	
	Marine Corps	5.0	-8.3	-5.1	0.2	9.0	-2.8	1.5	2.0	1.4	-2.7	-1.7	-1.4	
	Air Force	-	-3.3	-	-	-9.0	-	-	-	-	-	-	5.4	-6.9
Operational Travel Between Duty Stations	Army ^a	-	-	-	-	-14.0	-15.0	-30.6	-	-	-	-	133.7	74.0
	Navy	-	-	-19.3	-10.4	69.9	43.5	7.1	2.1	-12.1	64.0	32.9	177.8	
	Marine Corps	-10.1	-17.4	-1.8	7.3	27.2	-15.0	-10.9	-6.8	10.4	15.6	38.9	37.3	
	Air Force	-	-33.7	-	-	-	-	69.2	25.9	8.5	-	-	67.7	137.6
Rotational Travel to and from Overseas	Army ^a	-	-	-	-	-2.0	-63.0	-36.0	-15.0	-	-	-	35.0	-81.0
	Navy	-	25.2	60.1	15.3	151.9	-13.9	-24.9	22.9	-0.5	81.9	38.6	356.6	
	Marine Corps	-	-	15.1	-9.1	9.8	7.3	-2.6	-15.7	-34.4	-13.5	18.5	-24.7	
	Air Force	-	61.0	23.3	-	-76.0	-10.0	-	-	-	-	-	52.1	50.4
Separation Travel	Army ^a	-	-	-	-	-	-7.0	-52.7	-	-	-	-	-59.7	
	Navy	-	-6.0	-7.5	-15.4	-12.5	-12.1	-14.2	-14.2	-23.6	-32.2	25.0	-112.6	
	Marine Corps	3.6	18.2	11.7	-30.2	-56.0	-0.7	-2.2	-	-10.0	19.6	23.5	-22.3	
	Air Force	-	-	-	-	-	-	-	-	-	-	-	28.4	28.4
Travel of Organized Units	Navy	-5.0	13.3	0.5	-12.1	-2.2	18.1	-1.4	-7.0	10.5	-6.5	-14.1	-5.8	
	Marine Corps	-0.2	-	-0.7	1.3	-0.2	-1.4	-0.2	-	1.2	-0.6	-1.0	-1.8	
	Air Force	-	-4.1	-	-	-3.0	-	-	-	-	-	-	-7.1	
Non-Temporary Storage	Navy	-5.7	-1.2	-2.0	0.5	0.5	2.4	2.1	4.7	2.0	5.6	11.0	19.9	
	Marine Corps	2.1	0.1	3.0	2.5	2.6	3.8	1.6	-3.0	-2.6	0.4	0.0	10.4	
	Air Force	-	3.1	-	-	-	-	-	-	-	5.0	-	8.1	
Temporary Lodging Expense	Navy	-6.4	-8.5	-8.7	-15.8	-16.2	-17.9	-15.8	-16.4	-20.9	-20.9	-20.9	-168.5	
	Marine Corps	-14.6	-14.9	-5.8	-5.7	-5.5	-0.3	-2.7	-1.5	-4.4	1.0	-4.5	-58.9	
	Air Force	-	-	-	-	-	-	-	-	-	20.0	-	20.0	
Other	Navy	-5.6	-3.5	-3.6	-9.7	-	-	-	-	-	-	-	-22.5	
	Marine Corps	-	-	-0.6	-0.1	2.3	-3.9	-2.0	-	-	-1.3	-	-5.7	
Program(s) not specified ^b	Army	-100.0	-	-	-82.0	-	-	-	-10.0	-	-	-	-192.0	
Total		-128.2	19.8	55.4	-200.4	81.7	-122.1	-159.4	0.6	-21.1	94.0	493.0	113.3	

■ Net Increase
■ Net Decrease
■ No Increase or Decrease

Source: GAO analysis of Department of Defense information. | GAO-24-106979

Note: Numbers may not sum to the totals due to rounding. Increases or decreases of less than \$50,000 are rounded to zero. Realignments include transfers (i.e., funds moved from one appropriation account to another) and reprogrammings (i.e., funds moved within one appropriation account). Figure includes prior approval, internal, and below threshold realignments for fiscal years 2013-2023, unless otherwise noted.

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Figure 17: Net Increase or Decrease of Military Personnel Funds for Budget Activity 6: Other Military Personnel Costs Due to Realignments by Program and Component, Fiscal Years 2013-2023 (Dollars in millions)

Program		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total	
Apprehension of Military Deserters, Absentees, and Escaped Military Prisoners	Army ^a	-	-	-	-	-	-	-	-	-	-0.1	-	-0.1	
	Navy	-	-	-	0.0	0.0	0.0	0.0	-	0.0	0.0	-	0.0	
	Marine Corps	-0.4	-0.2	-0.1	-	-0.1	-	0.1	-	-0.1	-	-	-0.1	-0.9
Interest on Uniformed Services Savings Deposits	Army ^a	-	-	-	-	-	-	-	-	-	-0.7	-	-0.7	
	Navy	-	-	-	-0.2	0.1	-	-	-0.3	-	-	-	-	-0.4
	Marine Corps	0.2	-	0.0	-	-	0.0	0.0	-	-	-	-	-0.1	0.2
Death Gratuities	Army ^a	-	-	-	-	-	-	-	-	-	-5.5	-6.0	-11.5	
	Navy	3.2	-0.4	-3.4	0.8	8.0	5.9	-	-2.1	-	-0.8	2.9	14.1	
	Marine Corps	-6.4	-	1.0	-3.0	-	-0.3	-0.3	-0.5	0.6	0.7	-1.2	-9.3	
Unemployment Benefits	Army ^a	-	-	-	-	-69.0	-47.0	-34.8	20.0	42.7	19.9	-31.0	-99.2	
	Navy	-10.6	-56.3	-6.1	-13.5	-11.0	-25.2	-17.1	17.8	29.0	-20.2	-9.0	-122.2	
	Marine Corps	-4.9	-27.7	-1.1	-33.2	-18.9	-6.3	-11.9	25.0	32.6	-0.7	-19.7	-66.8	
	Air Force	-	-	3.0	-	-	-	-7.0	1.0	27.0	1.2	-	25.2	
Education Benefits	Army ^a	-	-	-	-	-	-	-	-	-	0.0	0.0	0.0	
	Navy	2.7	0.0	-	0.1	0.0	-	-	-	-	0.0	-	2.7	
	Marine Corps	-0.9	-	0.0	-	-	-	0.0	0.0	0.0	-	-	-0.8	
Adoption Expenses	Army ^a	-	-	-	-	-	-	-	-	-	0.0	-	0.0	
	Navy	-	0.1	-	0.0	-0.1	-	0.0	-	-	-	-	0.0	
	Marine Corps	0.0	0.0	0.0	0.0	-	0.0	0.0	0.0	-	0.0	-	0.2	
Mass Transportation Benefit	Army ^a	-	-	-	-	-	-	-	-	-	-0.2	-5.8	-6.0	
	Navy	-	0.0	0.3	0.2	-1.9	-	0.2	-0.9	-2.0	-0.3	-1.0	-5.5	
	Marine Corps	-0.6	-	0.1	0.3	-	-0.3	-	0.0	-0.6	-	-1.3	-2.5	
	Air Force	-	-3.3	-	-	-	-	-	-	-	-	-	-3.3	
Partial Dislocation Allowance	Army ^a	-	-	-	-	-	-	-	-	-	0.4	0.8	1.2	
	Navy	-	-	-	0.0	0.0	0.0	0.0	0.0	-	0.0	0.0	0.1	
	Marine Corps	-	0.0	0.0	0.0	-	-	0.0	-	0.0	-	-	0.1	
	Air Force	-	-1.1	-	-	-	-	-	-	-	-	-	-1.1	
Reserve Income Replacement	Navy	0.0	0.1	-	0.0	-	-	-	-	-	-	-	0.1	
Servicemembers' Group Life Insurance	Army ^a	-	-	-	-	-	-	-	-	-	-0.8	0.1	-0.6	
	Navy	-2.5	-32.7	-	-2.7	-0.9	-	0.4	-1.6	2.0	2.2	-1.9	-37.7	
	Marine Corps	-	-16.4	-	-	-	1.0	2.4	-	-2.3	-	-1.5	-16.9	
	Air Force	-	-	-	-	-	-	-	-	-	0.1	-	0.1	
Reserve Officers Training Corps	Army ^a	-	-	-	-	-	-	-4.0	-	-	-22.9	-25.3	-52.2	
	Navy	-0.7	-0.3	-1.4	-1.0	-0.5	-	-	-5.0	-1.5	-2.6	-2.0	-15.0	
Junior Officers Training Corps	Army ^a	-	-	-	-	-	-	-	-	-	-	6.6	6.6	
	Navy	-	0.3	-	-	-	-	0.5	0.8	1.5	-0.4	1.0	3.6	
	Marine Corps	2.5	-	0.0	0.5	-	-	-0.6	-	-	0.0	-	2.4	
Program(s) not specified ^b	Army	-50.0	-103.0	-	-98.8	-	-	-	-	-	-	-	-251.8	
Total		-68.3	-240.9	-7.6	-150.6	-94.4	-72.1	-72.0	54.1	128.9	-30.8	-94.5	-648.1	

■ Net Increase
■ Net Decrease
■ No Increase or Decrease

Source: GAO analysis of Department of Defense information. | GAO-24-106979

Note: Numbers may not sum to the totals due to rounding. Increases or decreases of less than \$50,000 are rounded to zero. Realignments include transfers (i.e., funds moved from one appropriation account to another) and reprogrammings (i.e., funds moved within one appropriation

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account). Figure includes prior approval, internal, and below threshold realignments for fiscal years 2013-2023, unless otherwise noted.

^aDoes not include prior approval and internal realignment actions from fiscal years 2013-2016 and below threshold reprogrammings from fiscal years 2013-2021 because complete information at the program level was not provided.

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Figure 18: Net Increase or Decrease of Military Personnel Funds for Budget Activity 1: Reserve Component Training and Support Costs Due to Realignments by Program and Component, Fiscal Years 2013-2023 (Dollars in millions)

Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total	
Training - Pay Group A	Army Reserve ^a	-	-	-	-	-26.6	-	-120.8	-	-51.4	2.0	-196.9	
	Navy Reserve	21.1	15.0	28.5	8.8	12.5	-19.4	-29.5	-118.5	-73.7	-18.3	-5.2	-178.7
	Marine Corps Reserve	21.4	15.8	13.9	-11.3	-6.8	-8.5	-18.1	-47.6	-43.5	28.3	31.9	-24.5
	Air Force Reserve ^b	-	-	-	-	-15.0	-	-1.5	-	-	-	-	-16.5
	Army National Guard ^b	-	-	-	-	-	-53.0	-	-78.6	-	-	-	-131.6
Air National Guard ^b	-	-	-	-	-	-	-	-9.9	-	-	70.0	60.1	
Training - Pay Group B	Army Reserve ^a	-	-	-	-	-	-	-	-	3.8	-	3.8	
	Navy Reserve	-3.0	-5.2	-2.8	-1.1	-0.5	-1.1	0.0	-0.4	-1.5	0.5	-1.5	-16.7
	Marine Corps Reserve	3.5	6.9	5.2	3.1	-1.6	-1.2	-0.7	-10.2	-2.9	-5.7	0.6	-3.0
Training - Pay Group F	Army Reserve ^a	-	-	-	-	-15.2	-5.6	-	-	-	-4.0	-27.1	-51.9
	Navy Reserve	5.6	4.8	-0.5	-3.7	1.9	-15.5	-8.2	-13.0	-2.1	3.2	-15.4	-42.9
	Marine Corps Reserve	-2.6	-5.2	5.2	12.9	-2.7	1.4	17.3	-25.5	-5.8	-	-10.5	-15.4
	Air Force Reserve ^b	-	-	-	-	-	-	-	-	-	-10.3	-	-10.3
	Army National Guard ^b	-	-	-	-	-	-6.0	-	-1.0	-	-	-	-7.0
Air National Guard ^b	-	-	-	-	-	-	-	-	-3.0	-	-	-3.0	
Training - Pay Group P	Army Reserve ^a	-	-	-	-	-	-	-	-	-	1.5	1.5	
Mobilization Training	Army Reserve ^a	-	-	-	-	-	-	-	-	-0.9	-0.5	-1.4	
	Navy Reserve	-0.7	-0.3	0.2	0.2	2.4	1.3	1.4	-0.1	1.1	-0.6	0.9	5.8
	Marine Corps Reserve	0.1	-0.2	-0.1	-0.5	-0.8	-0.6	0.3	-	-0.3	-	-0.3	-2.5
School Training	Army Reserve ^a	-	-	-	-	-	-	-	-11.0	-	2.9	-1.4	-9.5
	Navy Reserve	-3.8	-4.9	-4.2	4.0	-0.3	-0.6	1.5	-15.8	-2.1	-0.2	13.7	-12.8
	Marine Corps Reserve	7.7	4.2	-2.2	-1.0	-1.0	-1.8	-3.8	-6.0	-2.2	-	1.9	-4.2
	Air Force Reserve ^b	-	-	-	-	-	-	-	5.8	-	-11.5	-	-5.7
	Army National Guard ^b	-	-	-	-	-	-	-	-20.4	-	-	-	-20.4
Air National Guard ^b	-	-	55.0	-17.5	-	-	-	-	-1.0	-	-	36.5	
Special Training	Army Reserve ^a	-	-	-	-	5.2	6.5	3.9	-42.4	-0.5	40.1	92.5	105.2
	Navy Reserve	16.1	21.3	16.0	26.0	6.9	45.5	30.2	17.7	22.7	14.3	5.5	222.4
	Marine Corps Reserve	16.7	6.8	9.0	1.1	11.5	7.4	1.7	0.3	3.9	1.9	-7.1	53.1
	Air Force Reserve ^b	4.3	3.7	15.8	6.0	4.1	3.3	5.9	-14.6	-7.7	-26.9	6.6	0.5
	Army National Guard ^b	-	-	-	-	218.3	329.7	191.1	-504.6	222.7	193.6	198.8	849.6
Air National Guard ^b	59.3	56.5	49.0	46.5	59.3	68.2	59.8	-366.8	65.2	63.5	62.0	222.5	
Administration and Support	Army Reserve ^a	-	-	-	-	-	-7.3	-5.6	-66.3	-	19.8	-10.4	-69.8
	Navy Reserve	-28.2	-21.4	1.5	-26.4	-16.1	-7.3	5.5	18.3	19.1	-13.3	6.5	-61.6
	Marine Corps Reserve	-12.4	10.0	2.1	1.2	1.0	0.9	6.3	-6.7	-3.9	0.8	35.9	35.3
	Air Force Reserve ^b	-	-	-	-	-20.0	-0.3	-0.6	-	-	-45.4	-36.6	-102.9
	Army National Guard ^b	-	-	-	-	-	-11.4	161.2	-	110.0	-	203.0	462.8
Air National Guard ^b	-	-	1.3	-35.8	-	-5.7	-3.4	-50.0	-20.0	-	-	-113.5	
Education Benefits	Army Reserve ^a	-	-	-	-	-	-	-	-	-	-1.0	-1.0	
	Navy Reserve	-0.3	0.0	-0.1	-0.1	0.1	-	0.0	-0.4	-0.2	-0.1	-0.1	-1.2
	Marine Corps Reserve	-0.9	0.0	-	-0.1	0.0	0.3	0.3	-3.3	-2.9	-	-0.1	-6.7
Platoon Leaders Class or Reserve Officer Candidates	Marine Corps Reserve	-5.6	-3.2	1.4	2.2	0.9	-1.1	-0.5	-2.2	-0.7	-	0.7	-8.1
Armed Forces Health Professions Scholarship	Army Reserve ^a	-	-	-	-	-	-	-	-	-	-1.1	-2.0	-3.1
	Navy Reserve	-1.8	-2.7	0.7	1.5	-0.5	-0.9	-1.5	-4.1	-4.0	-1.0	-	-14.3
Thrift Savings Program Matching Contributions	Army Reserve ^a	-	-	-	-	-	-16.4	-11.4	-	-	-5.5	6.2	-27.1
	Navy Reserve	-	-	-	-	-	-6.6	-2.8	-2.3	-3.5	0.2	1.3	-13.6
	Marine Corps Reserve	-	-	-	-	-	-1.8	-2.4	-0.5	-0.1	-	-0.3	-5.1
	Air Force Reserve ^b	-	-	-	-	-	-	-4.3	-	-	-	-	-4.3
	Army National Guard ^b	-	-	-	-	-	-23.6	-14.5	-	-	-	-	-38.1
Air National Guard ^b	-	-	-	-	-	-11.1	-5.2	-	-	-	-	-16.4	
Other	Army Reserve ^a	-	-	-	-	-	-	-	-	3.4	3.3	6.8	
	Navy Reserve	-	-	-	-	-	0.0	0.2	0.0	0.3	0.1	0.1	0.7
	Marine Corps Reserve	-	-	-	-	-	-	0.1	-	0.1	0.3	0.6	1.1
Program(s) not specified ^c	Army Reserve	-42.0	4.6	9.6	-16.5	-	-	-	-	-	-	-	-44.3
	Army National Guard	-207.5	262.5	163.4	171.9	-	-	-	-	-	-	-	390.2
Total	-153.1	369.1	367.9	171.3	243.8	231.3	372.7	-1,501.1	263.6	180.5	626.0	1,172.2	

■ Net Increase
■ Net Decrease
■ No Increase or Decrease

Source: GAO analysis of Department of Defense information. | GAO-24-106979

Note: Numbers may not sum to the totals due to rounding. Increases or decreases of less than \$50,000 are rounded to zero. Realignments include transfers (i.e., funds moved from one appropriation account to another) and reprogrammings (i.e., funds moved within one appropriation

**Appendix I: Increases and Decreases to
Military Personnel Funding Due to Transfers,
by Program, Component, and Fiscal Year**

account). Figure includes prior approval, internal, and below threshold realignments for fiscal years 2013-2023, unless otherwise noted.

^aDoes not include prior approval and internal realignment actions from fiscal years 2013-2016 and below threshold reprogrammings from fiscal years 2013-2021 because complete information at the program level was not provided.

^bDoes not include below threshold reprogrammings from fiscal years 2013-2023 because complete information at the program level was not provided.

^cProgram(s) are not specified for these realignments because complete information on amounts realigned by program was not provided.

Appendix II: Comments from the Department of Defense



COMPTROLLER

OFFICE OF THE UNDER SECRETARY OF DEFENSE

1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100

23 AUG 2024

Mr. Rashmi Agarwal
Acting Director, Defense Capabilities Management
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Mr. Agarwal,

The Department of Defense (DoD) response to the GAO Draft Report GAO-24-106979, "DEFENSE BUDGET: Additional Information about Military Personnel Realignment Would Facilitate Congressional Oversight," dated July 17, 2024 (GAO Code 106979) is attached.

My point of contact is Amy Preston who can be reached at 703-614-7530 and amy.t.preston.civ@mail.mil.

A handwritten signature in blue ink, appearing to read "Anne J. McAndrew".

Anne J. McAndrew
DoD Deputy Comptroller (Program/Budget)

Attachment:
As stated

**GAO DRAFT REPORT DATED JULY 17, 2024
GAO-24-106979 (GAO CODE 106979)**

**“DEFENSE BUDGET: ADDITIONAL INFORMATION ABOUT MILITARY
PERSONNEL REALIGNMENTS WOULD FACILITATE CONGRESSIONAL
OVERSIGHT”**

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

RECOMMENDATION 1: The GAO recommends that the Secretary of Defense should ensure that the Under Secretary of Defense (Comptroller) revises the Financial Management Regulation to require the active and reserve components to provide a report to Congress that contains complete information on individual program-level realignments of military personnel funds.

DoD RESPONSE: Partially Concur. The Under Secretary of Defense (Comptroller) will revise the Financial Management Regulation to clarify budget structure and reporting requirements for the military personnel active and reserve components. Reporting will follow Congressional guidance as specified in the annual DoD Appropriations Act.

RECOMMENDATION 2: The GAO recommends that the Secretary of the Army should ensure that its active and reserve components implement the revised Financial Management Regulation guidance and report realignments by individual program for military personnel accounts in their annual budget materials.

DoD RESPONSE: Concur. The Department of the Army will implement the revised Financial Management Regulation and comply with the Under Secretary of Defense (Comptroller) budget guidance for the active and reserve component military personnel accounts.

RECOMMENDATION 3: The GAO recommends that the Secretary of the Navy should ensure that Navy active and reserve components implement the revised Financial Management Regulation guidance and report realignments by individual program for military personnel accounts in their annual budget materials.

DoD RESPONSE: Concur. The Department of the Navy will implement the revised Financial Management Regulation and comply with the Under Secretary of Defense (Comptroller) budget guidance for the active and reserve component military personnel accounts.

RECOMMENDATION 4: The GAO recommends that the Secretary of the Navy should ensure that Marine Corps active and reserve components implement the revised Financial Management Regulation guidance and report realignments by individual program for military personnel accounts in their annual budget materials.

DoD RESPONSE: Concur. The Department of the Navy, to include the Marine Corps, will implement the revised Financial Management Regulation and comply with the Under Secretary

**Appendix II: Comments from the Department
of Defense**

2

of Defense (Comptroller) budget guidance for the active and reserve component military personnel accounts.

RECOMMENDATION 5: The GAO recommends that the Secretary of the Air Force should ensure that its active and reserve components implement the revised Financial Management Regulation guidance and report realignments by individual program for military personnel accounts in their annual budget materials.

DoD RESPONSE: Concur. The Department of the Air Force will implement the revised Financial Management Regulation and comply with the Under Secretary of Defense (Comptroller) budget guidance for the active and reserve component military personnel accounts.

Appendix III: GAO Contact and Staff Acknowledgments

GAO Contact

Rashmi Agarwal, (202) 512-4077 or AgarwalR@gao.gov

Staff Acknowledgments

In addition to the contact named above, Brenda Farrell (Director), Kimberly Mayo (Assistant Director), Stephanie Santoso (Analyst in Charge), Sadaf Dastan, Alexandra Gonzalez, Cori Ingram, Amie Lesser, Michael D. Silver, and Lillian Moyano Yob made key contributions to this report.

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