



NATIONAL DEFENSE RESEARCH INSTITUTE

Follow the Money

Promoting Greater Transparency in Department
of Defense Security Cooperation Reporting—
Appendixes

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Preface

The scope of the U.S. Department of Defense's (DoD's) engagement in security cooperation has expanded significantly over the past decade as Congress has authorized new programs to develop partner military capabilities, build relationships, and facilitate contingency and peacetime access to U.S. forces to meet an ever-widening set of U.S. national security objectives. Yet, there is currently no effective means for tracking spending on security cooperation activities. DoD lacks the detailed financial data necessary to respond to new congressional reporting requirements. Moreover, DoD leaders are unable to compare security cooperation spending across countries, regions, and programs, which is critical to future prioritization and resourcing decisions.

This file contains the appendixes to *Follow the Money: Promoting Greater Transparency in Department of Defense Security Cooperation Reporting*, by Beth Grill, Michael J. McNerney, Jeremy Boback, Renanah Miles, Cynthia Clapp-Wincek, and David Thaler, RR-2039-OSD, 2017. That report addresses the challenges of tracking security cooperation funding and provides recommendations for streamlining the security cooperation reporting processes in preparation for meeting new requirements under the FY 2017 National Defense Authorization Act.

These appendixes provide further detail to the analysis of DoD's tracking of security cooperation programs. They include an outline of the International Aid Transparency criteria, the process that DoD uses for meeting its reporting requirements, and a comparative analysis of reporting elements. The final appendix extensively maps the five security cooperation programs addressed in the report.

Both the report and its associated appendixes should be of interest to policymakers and stakeholders in the broader security cooperation arena in the Office of the Secretary of Defense; the Defense Security Cooperation Agency; the regional combatant commands; and the related service components, planners, program managers, and financial managers in the DoD and the U.S. Department of State, as well as to congressional staffs that deal with security assistance to partner nations. Nongovernmental organizations involved in foreign aid may also find the report to be of interest.

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Abbreviations

AAR	after-action report
ASD	Assistant Secretary of Defense
AT&L/NCB	Assistant Secretary of Defense for Acquisition, Technology, and Logistics’ Nuclear, Chemical, and Biological Defense Programs
CCMD	combatant command
CN	counternarcotics
CN>	Counternarcotics and Global Threats
CT	counterterrorism
CTFP	Combating Terrorism Fellowship Program
CTR	Cooperative Threat Reduction
DAI	Defense Agency Initiative
DFAS	Defense Finance and Accounting Service
DFI	Development Finance Institutions
DIFS	Defense Integrated Financial System
DoD	U.S. Department of Defense
DoS	U.S. Department of State
DSAMS	Defense Security Assistance Management System
DSCA	Defense Security Cooperation Agency
DTRA	Defense Threat Reduction Agency
FMS	Foreign Military Sales
FY	fiscal year
GT&E	Global Train and Equip Program
G-TSCMIS	Global Theater Security Cooperation Management Information System
IATI	International Aid Transparency Initiative
IATSS	Integrated U.S. Africa Command Theater Synchronization System
J3	Operations
J4	Logistics
J5	Strategic Plans and Policy
J8	Force Structure, Resources, and Assessment

LOA	letter of offer and acceptance
MIPR	military interdepartmental purchase request
NDAA	National Defense Authorization Act
OHASIS	Overseas Humanitarian Assistance Shared Information System
OHDACA	Overseas Humanitarian, Disaster, and Civic Aid
OMB	Office of Management and Budget
OSD	Office of the Secretary of Defense
P.L.	Public Law
PBAS	Program Budget Accounting System
PWYF	Publish What You Fund
SANWeb	Security Assistance Network Web tool
SAS	Strategy for Active Security
SCIP	Security Cooperation Information Portal
SCMS	Security Cooperation Management Suite
SCO	security cooperation officer
SMS	Strategic Management System
SO/LIC	Special Operations and Low-Intensity Conflict
USAID	U.S. Agency for International Development
USC	U.S. Code
WMD	weapons of mass destruction

Appendix A. International Aid Transparency Criteria

International Aid Transparency Initiative Standards Require Activity-Level Data on Foreign Aid

The key component of the International Aid Transparency Initiative (IATI) is the IATI standards, which provide a technical publishing framework that allows data on international aid activities to be compared.¹ Organizations must comply with IATI standards to publish their aid information in IATI's electronic format (in Extensible Markup Language [XML]) and link it to the IATI registry. The registry then acts as an online catalogue and index of links to all the raw data published to the IATI standards. IATI standards are designed to be used by organizations in development, including government donors, private-sector organizations, and national and international nongovernmental organizations.²

The IATI standards have been updated multiple times. As of 2016, the United States is publishing data under IATI version 2.01, and it is on this version that our analysis is based.³ IATI version 2.01 is subdivided into an *IATI organization standard*, which includes 54 data elements describing the donor organization, and an *IATI activity standard*, which includes 152 data elements reporting the details of individual development cooperation activities or projects. Of the 206 total data elements, 12 are mandatory, including three in the organization standard and nine in the activity standard. Table A.1 lists these organization and mandatory elements, along with the element titles used in IATI version 2.01 and example data from the IATI database. All the specific data elements are included in Appendix C, as well as on IATI's website.

The Process for Meeting IATI Requirements

The U.S. Foreign Assistance Dashboard was expanded in 2012 to meet new U.S. commitments to IATI, as well as other transparency requirements.⁴ According to Office of Management and Budget (OMB) Bulletin 12-01,⁵ the dashboard was to become the vehicle to meet multiple reporting requirements and to provide additional information foreign assistance

¹ IATI, "Framework for Implementation," March 2014.

² IATI, "About IATI," webpage, undated a.

³ Discussion with IATI representative. According to the IATI website, there were three live versions online at the time. See IATI, "All Versions," webpage, undated b.

⁴ The dashboard is also sometimes referred to by its website, ForeignAssistance.gov (Foreign Assistance Dashboard, webpage, undated).

⁵ OMB, "Guidance on Collection of U.S. Foreign Assistance Data," Washington, D.C., Bulletin 12-01, September 25, 2012.

Table A.1. IATI Mandatory Elements with Example Data

IATI Mandatory Elements ^{a,b}	IATI Version 2.01 Elements ^{c,d}	Example Data from the IATI Database ^{e,f}
Organizational level		
1. Organisation identifier	organisation-identifier	US-7
2. Name	name	
	narrative	Department of Defense
3. Reporting organisation identifier	reporting-org	type="10" ref="US-7"
	narrative	Department of Defense
Activity level		
1. Activity identifier	iat-identifier	US-7-ID-10-01168507
2. Reporting organisation identifier	reporting-org narrative	type="10" ref="US-USAGOV" USA
3. Title	title narrative	Cooperative Threat Reduction
4. Description	description narrative	Cooperative Biological Engagement—Eliminate or provide improved storage security to former Soviet Union (FSU) weapons of mass destruction (WMD)
5. Funding or implementing organisation	participating-org narrative	role="1" ref="US-USAGOV" type="10" USA
6. Activity status	activity-status	code="2"
7. Start date	activity-date	iso-date="2011-01-01" type="2"
8. Recipient-country or recipient-region	recipient-country	percentage="100" code="ID"
9. Sector	sector narrative	code="1001" vocabulary="99" Counterterrorism

a. IATI, "Migrating from Version 1.x to Version 2.01: Mandatory Fields in Organisation Standard," February 29, 2016b.

b. IATI, "Migrating from Version 1.x to Version 2.01: Mandatory Fields in Activity Standard," February 29, 2016a.

c. IATI, "Elements [Organisation Standard]," July 4, 2014c.

d. IATI, "Elements [Activity Standard]," July 4, 2014b.

e. IATI, "IATI Previewer," undated d.

f. IATI, "USA Indonesia," June 15, 2016.

data incrementally.⁶ All U.S. government agencies that fund or execute foreign assistance activities were therefore required to provide information to the U.S. Department of State (DoS), which remained the lead in implementing the Foreign Assistance Dashboard and providing data to the IATI registry.⁷ The DoS's Office of Foreign Assistance Resources was responsible for

⁶ Other reporting requirements to be met through the dashboard include the annual *U.S. Overseas Loans and Grants: Obligation and Loan Authorizations* report (commonly known as the *Greenbook*) and the U.S. Official Development Assistance for the Development Assistance Committee of the Organization for Economic Co-operation and Development.

⁷ OMB, 2012, p. 1.

establishing a standardized framework for data reporting, while each agency was responsible for the accuracy and completeness of data provided and was expected to improve its capacity to report the required information over subsequent reporting cycles.⁸

As of 2016, the dashboard's standardized reporting framework, which combined various U.S. foreign assistance reporting requirements, contained 189 possible data fields.⁹ Of these, DoS required U.S. government agencies to focus reporting on 37 priority data fields (which include all 12 IATI mandatory elements for the type of aid provided [e.g., program]), as well as the obligation and disbursement figures for each activity).¹⁰ Our review of the U.S. Department of Defense (DoD) data published to the Foreign Assistance Dashboard found that DoD published information in 40 of 55 data fields being reported to the dashboard, which extend beyond these 37 priority fields. Appendix C lists both the required 37 priority data fields and the 55 data fields published to on Foreign Assistance Dashboard. It should be noted that DoS's Office of Foreign Assistance Resources office is seeking to increase all agencies' contributions to the dashboard to include all 189 possible data fields.¹¹

DoD Has a Unique Role in Foreign Assistance Reporting

It is important to note that Bulletin 12-01 defines the scope of foreign assistance to include the "tangible or intangible resources (goods, services, and/or funds) provided by the USG [U.S. government] to a foreign country," as authorized by the Foreign Assistance Act of 1961.¹² This definition goes beyond a strict definition of foreign aid for the purposes of development and may include some aspects of U.S. security cooperation activities. DoD is indeed explicitly listed among the 22 U.S. government agencies required to provide data to the Foreign Assistance Dashboard to be reported to IATI. It is rare, however, for a defense agency to report to IATI. According to our review of IATI publishers, it appears that the United Kingdom's Ministry of Defence is the only other defense organization to have published to IATI, and it has not submitted data to IATI since 2013. Thus, as an IATI representative reported, DoD is a "trend setter" in publishing its foreign assistance activities to the registry.¹³

⁸ OMB, 2012, p. 1.

⁹ The 189 fields included most of the 204 IATI fields that were relevant to U.S. government foreign aid. (Not all the 204 total IATI data fields applied to the aid provided by the U.S. government.)

¹⁰ These 37 fields were selected to reflect the data elements that are common across the multiple foreign aid reporting requirements. Discussions with DoS and Office of the Secretary of Defense (OSD) practitioners.

¹¹ OMB, 2012, and focused discussions with U.S. government officials

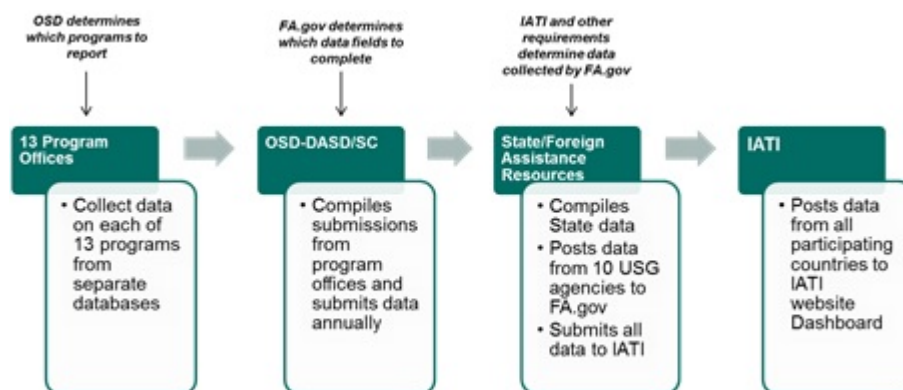
¹² The Foreign Assistance Act of 1961 (P.L. 87-195, as amended, states that assistance activities that are not explicitly authorized under the act but that meet its definition of assistance are to be included to be consistent with historical collection and the spirit of transparency (OMB, 2012).

¹³ Discussion with IATI representative, August 31, 2016.

Figure A.1 depicts the four-step reporting process used to publish data on DoD security cooperation programs. The process begins with OSD's determination of which programs it will report to the Foreign Assistance Dashboard (13 programs in 2016).¹⁴ For this process, each of the 13 program offices collects its own data, which the Office of the Secretary of Deputy Assistant Secretary for Security Cooperation then compiles. These data are then sent to DoS to be published on the Foreign Assistance Dashboard and then finally published on the IATI registry.¹⁵

Bulletin 12-01 allows six principled exceptions to collection of data for the Foreign Assistance Dashboard and IATI: when public disclosure of information (1) threatens national security interests, (2) jeopardizes U.S. personnel or recipients of U.S. resources, (3) interferes with a U.S. agency effectively discharging its ongoing responsibilities, (4) faces legal constraints regarding the disclosure of proprietary information, (5) violates the regulations of the recipient country, or (6) infringes on ethical guidelines and federal regulations.¹⁶ The bulletin also provides flexibility to protect sensitive information from disclosure on a case-by-case basis to protect against potential harm while maintaining a strong presumption in favor of transparency.¹⁷ At present, there is no coordinated process for determining what activities or information might qualify for this exemption for any DoD programs.

Figure A.1. DoD Security Cooperation Reporting Process for IATI



¹⁴ The number of programs that DoD reports to the Foreign Assistance Dashboard increased to 24 in 2017.

¹⁵ International Aid Transparency Initiative, registry homepage, undated e.

¹⁶ OMB, 2012.

¹⁷ OMB, 2012.

Appendix B. Comparative Analysis of Reporting Elements

Table B.1 identifies and compares the reporting requirements at the element, indicator, and field levels for IATI Version 2.01, Publish What You Fund (PWYF), and the U.S. government’s Foreign Assistance Dashboard. Data requirements are separated into national-, organization-, and activity-level elements and elements not contained within the IATI standards. Elements under IATI Version 2.01 have clickable links, which lead to IATI’s online, publicly accessible website and the definition, rules, and example usage for each element. The RAND Assessment is based on our evaluation of whether DoD’s reporting of fiscal year (FY) 2014 and FY 2015 security cooperation data through the Foreign Assistance Dashboard meets the requirement. In the RAND Assessment column, purple indicates areas in which the United States could improve reporting; green indicates consistent reporting; and orange indicates inconsistent reporting in FYs 2014 and 2015. Ideally, DoD could provide additional data (in the purple areas) and improve the consistency of the data it provides (in the orange areas).

Table B.1. Comparative Analysis of IATI, PWYF, and Foreign Assistance Dashboard Reporting Elements

IATI Version 2.01 Elements (with links)	IATI Minimum Mandatory Elements	PWYF Aid Transparency Index Indicators (with weights)	Foreign Assistance Dashboard Priority Fields (2016)	Foreign Assistance Dashboard Data Set Fields	RAND Assessment
206 elements	12 elements	39 Indicators	37 fields	55 fields	
National level					
		1. Quality of freedom of information legislation (3.33%)			
		2. Implementation schedules (3.33%)			
		3. Accessibility (database/portal) (3.33%)			
Organizational level					
organisation-identifier	organisation identifier				
name	Name				
narrative					
reporting-org	reporting organisation identifier				
narrative					
total-budget		9. Total organisation budget (4.2%)			
period-start					
period-end					
value					
budget-line					
value					
narrative					
recipient-org-budget					N/A
recipient-org					N/A
narrative					N/A
period-start					N/A
period-end					N/A

Table B.1—Continued

IATI Version 2.01 Elements (with links)	IATI Minimum Mandatory Elements	PWYF Aid Transparency Index Indicators (with weights)	Foreign Assistance Dashboard Priority Fields (2016)	Foreign Assistance Dashboard Data Set Fields	RAND Assessment
value					N/A
budget-line					N/A
value					N/A
narrative					N/A
recipient-region-budget					N/A
recipient-region					N/A
narrative					N/A
period-start					N/A
period-end					N/A
value					N/A
budget-line					N/A
value					N/A
narrative					N/A
recipient-country-budget		10. Disaggregated budget (4.2%)			
recipient-country					
narrative					
period-start					
period-end					
value					
budget-line					
value					
narrative					
total-expenditure					
period-start					
period-end					
value					

Table B.1—Continued

IATI Version 2.01 Elements (with links)	IATI Minimum Mandatory Elements	PWYF Aid Transparency Index Indicators (with weights)	Foreign Assistance Dashboard Priority Fields (2016)	Foreign Assistance Dashboard Data Set Fields	RAND Assessment
expense-line					
value					
narrative					
document-link					
title					
narrative					
category					
		4. Strategy (document code = B02) (2.5%)			
		5. Annual report (document code = B01)(2.5%)			
		6. Allocation policy (document code = B04) (2.5%)			
		7. Procurement policy (document code = B05) (2.5%)			
		8. Strategy (country / sector) (document code = B03) (2.5%)			
		11. Audit (document code = B06) (4.2%)			
language					
document-date					
recipient-country					
narrative					
Activity level					
iati-identifier	activity identifier	13. Unique Identifier (1.6%)	ID Number—The specific number of the activity/event if known	Award Identifier	
reporting-org	reporting organisation identifier		Implementing Organization Type—Government.		

Table B.1—Continued

IATI Version 2.01 Elements (with links)	IATI Minimum Mandatory Elements	PWYF Aid Transparency Index Indicators (with weights)	Foreign Assistance Dashboard Priority Fields (2016)	Foreign Assistance Dashboard Data Set Fields	RAND Assessment
narrative			Implementing Organization Country—United States.		
title	Title	14. Title (1.6%)	Program Title	Award Title	FY 2015 improved over FY 2014
narrative					
description	description	15. Description (1.6%)	Program Description	Award Description	FY 2015 improved over FY 2014
narrative					
participating-org	funding or implementing organization	12. Implementer (1.6%)	Implementing Organization— DoD	Award Implementing Organization—Name	
narrative					
other-identifier					
owner-org					
narrative					
activity-status	activity status	18. Current status (1.6%)	Program Status—Is event/activity “in progress”; “completed” or “cancelled”?	Award Status	FY 2015 improved over FY 2014
activity-date	start date	16. Planned dates and 17. Actual dates (1.6% and 1.6%)	Start Date—Start date of event/activity.	Award Date—Start Date— Date	Inconsistent in FYs 2014 and 2015
			End Date—End date of event/activity.	Award Date—End Date— Date	Inconsistent in FYs 2014 and 2015
narrative					
contact-info		19. Contact details (1.6%)			
organisation					
narrative					
department					
narrative					

Table B.1—Continued

IATI Version 2.01 Elements (with links)	IATI Minimum Mandatory Elements	PWYF Aid Transparency Index Indicators (with weights)	Foreign Assistance Dashboard Priority Fields (2016)	Foreign Assistance Dashboard Data Set Fields	RAND Assessment
person-name					
narrative					
job-title					
narrative					
telephone					
email					
website					
mailing-address				Award Implementing Organization—Address— Street Address	
narrative				Award Implementing Organization—Address— City	
				Award Implementing Organization—Address— State/ Province	
				Award Implementing Organization—Address—Zip code	
				Award Implementing Organization—Address— Country	
activity-scope				Award Location—Activity Scope	
recipient-country	recipient-country or recipient-region		Recipient Country or Location—Where the event/activity takes place.	Award Transaction— Recipient Country—Name	
narrative					
recipient-region	recipient-country or recipient-region			Award Transaction— Recipient Region—Name	
narrative					

Table B.1—Continued

IATI Version 2.01 Elements (with links)	IATI Minimum Mandatory Elements	PWYF Aid Transparency Index Indicators (with weights)	Foreign Assistance Dashboard Priority Fields (2016)	Foreign Assistance Dashboard Data Set Fields	RAND Assessment
location		25. Sub-national location (1.9%)	Recipient Country or Location—Where the event/activity takes place.	Award Location—Name	
location-reach				Award Location—Reach	
location-id					
name					
narrative					
description					
narrative					
activity-description					
narrative					
administrative					
point					
pos					
exactness					
location-class					
feature-designation					
sector	Sector	24. Sectors (1.9%)	Sub-Sector Code, U.S.—A 4 digit code that best describes your program.		
narrative					
country-budget-items					
budget-item					
description					
narrative					
humanitarian-scope					
narrative					

Table B.1—Continued

IATI Version 2.01 Elements (with links)	IATI Minimum Mandatory Elements	PWYF Aid Transparency Index Indicators (with weights)	Foreign Assistance Dashboard Priority Fields (2016)	Foreign Assistance Dashboard Data Set Fields	RAND Assessment
policy-marker					
narrative					
collaboration-type		20. Collaboration type (1.9%)	Collaboration Type—Is activity/event “bilateral” or “multilateral”?	Award Collaboration Type	
default-flow-type		21. Flow type (1.9%)	Flow Type—Type of aid.	Award Transaction—Flow Type	
default-finance-type		23. Finance type (1.9%)		Award Transaction—Finance Type	
default-aid-type		22. Aid type (1.9%)	Aid Type—Program provides what type of support?	Award Transaction—Aid Type	
default-tied-status		26. Tied aid status (1.9%)	Tied Status—Whether program requires U.S. or local sources/organizations to implement.	Award Transaction—Tied Status	
budget		33. Budget (3.3%)	Obligation—“Obligation”.		
period-start				Award Budget—Period-Start	
period-end				Award Budget—Period-End	
value			Obligation Value—“Dollar figure”.	Award Budget—Value	
planned-disbursement		35. Disbursements & expenditures (3.3%)	Disbursement—“Disbursement”.		
period-start					
period-end					
value			Disbursement Value—“Dollar figure”.		
provider-org					
narrative					
receiver-org					
narrative					
capital-spend		36. Budget Identifier (3.3%)			

Table B.1—Continued

IATI Version 2.01 Elements (with links)	IATI Minimum Mandatory Elements	PWYF Aid Transparency Index Indicators (with weights)	Foreign Assistance Dashboard Priority Fields (2016)	Foreign Assistance Dashboard Data Set Fields	RAND Assessment
transaction					
transaction-type		34. Commitments (3.3%)	Transaction Type—Obligation and/or Disbursement.	Award Transaction—Type	
transaction-date			Transaction Value—Amount of #13 in U.S. dollars.	Award Transaction Date	
value				Award Transaction—Value Date	
				Award Transaction—Value	
description				Award Transaction— Category	
narrative					
provider-org					
narrative					
receiver-org					
narrative					
disbursement-channel				Award Transaction— Disbursement Channel	
sector				Award Transaction—Sector	
narrative				Award Transaction—DAC Sector Code	
				Award Transaction— Category	
recipient-country				Award Transaction— Recipient Country—Name	
narrative					
recipient-region				Award Transaction— Recipient Region—Name	
narrative					
flow-type					
finance-type					

Table B.1—Continued

IATI Version 2.01 Elements (with links)	IATI Minimum Mandatory Elements	PWYF Aid Transparency Index Indicators (with weights)	Foreign Assistance Dashboard Priority Fields (2016)	Foreign Assistance Dashboard Data Set Fields	RAND Assessment
aid-type					
tied-status					
document-link					
title					
narrative					
category		27. Memorandum of Understanding (document code = A09) (2.2%)			
		28. Evaluations (document code = A07) (2.2%)			
		29. Objectives (document code = A02) or Description (description type = 2) (2.2%)			
		30. Budget docs (document code = A05) (2.2%)			
		31. Contracts (document code = A11 or A06) (2.2%)			
		32. Tenders (document code = A10) (2.2%)			
		38. Impact appraisals (document code = A01) (4.3%)			
language					
document-date					
related-activity					
legacy-data					
conditions		39. Conditions (4.3%)			
condition					
narrative					

Table B.1—Continued

IATI Version 2.01 Elements (with links)	IATI Minimum Mandatory Elements	PWYF Aid Transparency Index Indicators (with weights)	Foreign Assistance Dashboard Priority Fields (2016)	Foreign Assistance Dashboard Data Set Fields	RAND Assessment
result		37. Results (4.3%)			
title					
narrative					
description					
narrative					
indicator					
title					
narrative					
description					
narrative					
reference					
baseline					
comment					
narrative					
period					
period-start					
period-end					
target					
location					
dimension					
comment					
narrative					
actual					
location					
dimension					
comment					
narrative					

Table B.1—Continued

IATI Version 2.01 Elements (with links)	IATI Minimum Mandatory Elements	PWYF Aid Transparency Index Indicators (with weights)	Foreign Assistance Dashboard Priority Fields (2016)	Foreign Assistance Dashboard Data Set Fields	RAND Assessment
crs-add					
other-flags					
loan-terms					
repayment-type					
repayment-plan					
commitment-date					
repayment-first-date					
repayment-final-date					
loan-status					
interest-received					
principal-outstanding					
principal-arrears					
interest-arrears					
channel-code					
fss					
forecast					
Not matched with IATI elements					
			Data Reporting Date—Date data received by you.	Data Reporting Date	FY 2015 improved over FY 2014
			FY	Award Transaction Fiscal Year—Year	
			Fiscal Quarter	Award Transaction Fiscal Year—Quarter	
			Recipient Country Organization—Which government organization (ministry of defense, ministry of interior, Health Ministry, etc.) is the recipient of the event or activity benefits?		

Table B.1—Continued

IATI Version 2.01 Elements (with links)	IATI Minimum Mandatory Elements	PWYF Aid Transparency Index Indicators (with weights)	Foreign Assistance Dashboard Priority Fields (2016)	Foreign Assistance Dashboard Data Set Fields	RAND Assessment
			Accountable Organization	Award Accountable Organization—Name	
			Accountable Organization Office	Award Accountable Organization—Office	In FY 2014 data set but not FY 2015
			Extending Organization	Award Extending Organization—Name	
			Extending Organization Office	Award Extending Organization—Office	
			Implementing Organization DUNS Number—Applies to grants, if applicable.	Award Implementing Organization—DUNS Number	
			Program signing date—Date of agreement with partner nation.	Award Signing Date	
			Sub-Sector Code, DAC—A five digit code that best describes your program. (Needed to meet International data standards)	Award Transaction—DAC Sector Code	
			Treasury Code—2-digit Code (DoD is 97).	Award Transaction— Treasury Account—Main Account Code	FY 2015 improved over FY 2014
			Treasury Account Code— 4-digit code.	Award Transaction— Treasury Account—Regular Code	FY 2015 improved over FY 2014
			Treasury Account Title—Text title of #31.	Award Transaction— Treasury Account—Account Title	
			Beginning Fiscal and Funding Year—Which FY Program began. /	Treasury Account— Beginning Fiscal Funding Year	
			Ending Fiscal and Funding Year—Which FY Program ends or is projected to end.	Treasury Account—Ending Fiscal Funding Year	

Table B.1—Continued

IATI Version 2.01 Elements (with links)	IATI Minimum Mandatory Elements	PWYF Aid Transparency Index Indicators (with weights)	Foreign Assistance Dashboard Priority Fields (2016)	Foreign Assistance Dashboard Data Set Fields	RAND Assessment
				Award Accountable Organization—Org Ref Code	
				Award Extending Organization—Org Ref Code	
				Award Interagency Transfer Status	
				Award Date—Start Date— Type	
			End Date—End date of event/activity.	Award Date—End Date— Date	Inconsistent across FYs 2014 and 2015 data sets
				Award Date—End Date— Type	
				Award Total Estimated Value	

Appendix C. Mapping of Five Security Cooperation Programs

As part of our analysis of security cooperation transparency, our sponsor requested that we map out the current system of reporting on security cooperation programs. We did so by focusing on five Title 10 security cooperation programs that represent a cross section of the programs that DoD reported to the Foreign Assistance Dashboard in FY 2016.¹ These five programs vary in terms of their management structure, funding sources, and reporting requirements;

- Overseas Humanitarian Disaster and Civic Aid (OHDACA)
- Global Train and Equip (GT&E)
- Counternarcotics (CN)
- Combating Terrorism Fellowship Program (CTFP)
- Cooperative Threat Reduction (CTR).

These do not constitute a random sample of U.S. security cooperation programs, however, having been selected for illustration only.

In following subsections, we briefly describe each of the five programs; discuss their individual reporting requirements; the planning, programming, and financial communities engaged in administering the programs; the types of data collected; and the databases used to manage this information. We then conclude with a summary of the best practices that may be drawn for each.

Overseas Humanitarian Disaster and Civic Aid

OHDACA, which is often referred to as a single program, actually consists of five separate Title 10 authorities that relate to humanitarian assistance: U.S. Code, Title 10, Section 2561 (10 USC 2561), which permits DoD to transport humanitarian material; 10 USC 402, which allows space-available transport of material for nongovernmental organizations; 10 USC 2557, which authorizes the donation of excess nonlethal supplies; 10 USC 407, which permits DoD to conduct humanitarian mine action programs; and 10 USC 404, which permits DoD to provide foreign disaster relief. These five statutes represent their own patchwork of authorities.

The OHDACA authorities have been linked by a common funding appropriation since 1995, yet each maintains separate legislative requirements.² Section 2561, for example, requires an

¹ At the start of this study in FY 2016, there were at total of 13 DoD programs reported to ForeignAssistance.gov. In FY 2017, 24 programs were reported.

² The OHDACA account, established by the FY 1995 NDAA (P.L. 103-337), Section 1411, included six humanitarian assistance related authorities. They include authorities to allow for the transport of humanitarian material (10 USC 2561 and 10 USC 402), the donation of excess nonlethal supplies (10 USC 2557), humanitarian mine action programs (10 USC 407) and foreign disaster relief (10 USC 404). 10 USC 401, which authorizes humanitarian and civic assistance activities in conjunction with military operations, is part of OHDACA but is

annual report on the total amount of funds obligated for humanitarian relief and the number of completed transportation missions. On the other hand, 10 USC 404 requires notifying Congress after disaster assistance activities commence.³ These requirements vary in their specificity, yet none include information on the disbursements of funds by country.

The Defense Security Cooperation Agency (DSCA) Program Management office, which maintains programmatic oversight of all OHDACA-funded activities, is responsible for meeting most congressional reporting requirements but is only one of a number of DoD communities engaged in planning and administration of humanitarian activities. The Office of Assistant Secretary of Defense (ASD) for Special Operations and Low-Intensity Conflict (SO/LIC) provides policy guidance on humanitarian assistance and is involved in the project proposal and notification process. The combatant commands (CCMDs) submit project proposals and are responsible for managing OHDACA activities. Security cooperation officers (SCOs) are also engaged in coordinating humanitarian activities on the country level.⁴ Each office collects different types of data on humanitarian assistance projects.

Much of the data for OHDACA programs is collected at the CCMD level, where most humanitarian assistance activities are planned and managed. Per existing reporting requirements, the data gathered are focused on the proposal and allocation process. The Overseas Humanitarian Assistance Shared Information System (OHASIS) has become the system of record for OHDACA and has become the primary source of data on DoD humanitarian assistance activities.⁵ OHASIS provides a mechanism for DSCA to manage the OHDACA project proposal process and for the CCMDs to track the execution of approved activities. Planners and program managers at the CCMDs document estimated costs for program proposals and include estimated obligation and commitment rates. Although OHASIS includes a tab for recording resources, program managers rarely provide information on disbursement of funds for a particular activity. DoD officials noted that OHASIS is not used for financial management.⁶ In addition to OHASIS, the Global Theater Security Cooperation Management Information System (G-TSCMIS) is used for planning and coordinating humanitarian assistance. DoD officials indicated that, in some

managed separately from the other five DoD humanitarian assistance programs and is therefore reported independently. Since 2011, it has been managed by the Joint Staff. See Nina Serafino, “*The Department of Defense Role in Foreign Assistance: Background, Major Issues, and Options for Congress*,” Washington, D.C.: Congressional Research Service, December 9, 2008; DSCA, “Humanitarian Assistance, Disaster Relief and Mine Action,” information paper, Washington, D.C., July 2012; DSCA, *Fiscal Year 2017 President’s Budget Defense Security Cooperation Agency (DSCA): Overseas Humanitarian, Disaster, and Civic Aid*, Washington, D.C., February 2016b; and U.S. Government Accountability Office, *Humanitarian Development Assistance: Project Evaluation and Better Information Sharing Needed to Manage Military’s Efforts*, Washington, D.C., February 2012

³ See Chapter 12 in DSCA, *Security Assistance Management Manual*, Washington, D.C., July 21, 2014.

⁴ DSCA distributes only foreign disaster relief funds.

⁵ OHASIS includes four of the five OHDACA programs (as well as humanitarian and civic assistance and the Asia Pacific Regional Initiative). Foreign disaster response is not in OHASIS.

⁶ Estimated costs are generally provided by SCOs, components, or contracting agencies that implement activities.

Discussion with DoD officials, June 17, 2016.

cases, G-TSCMIS is able draw data from OHASIS, but in most cases, program managers enter data into both OHASIS and G-TSCMIS. Each system has somewhat different functions, with G-TSCMIS being used to coordinate security cooperation programs rather than for submitting proposals. Yet neither system tracks funding data on executed activities.⁷

OHDACA activities are funded through a separate process. Once projected humanitarian projects have been approved, the DSCA comptroller allocates funds directly to the CCMDs. These funds are provided as two-year allocations, requiring the CCMDs to obligate funds to a component or implementing agency within two years, then to disburse the funds over the course of five years after a contract has been signed. DSCA program managers have little visibility into distribution of funding after it has been obligated to the CCMD. Financial managers also find it difficult to track funds; as some DoD officials explained, once funding has been transferred, often via military interdepartmental purchase request (MIPR) to the CCMD, it moves into the separate accounting system and may enter a third system when funds are passed to a component. (This means that funds sent via MIPR to a receiving party, who passes the funds via MIPR to a third party, become very difficult to trace.⁸)

As noted in Table C.1, the data required for congressional annual reports are not as comprehensive as those the Foreign Assistance Dashboard and new NDAA requirements require. DSCA managers who need more-detailed information turn to the CCMD program officers or SCOs in individual countries.⁹ Country-level data are generally maintained on individual spreadsheets (in Excel) and referenced as needed to respond to specific requests.¹⁰ DSCA program managers may contact the SCO, for example, if they require information on a particular humanitarian assistance activity within a country. As one defense official reported, “I’m only as good as OHASIS; for more detail, I need to call the SCO.”¹¹ Program managers indicated that they do not receive the Comptroller’s financial reports on OHDACA, while financial offices do not have access to OHASIS and, therefore, often lack the context for program expenditures.

The OSD and DSCA comptrollers track the financial data on OHDACA separately to meet their own fiscal reporting requirements. DSCA is required to submit an OHDACA budget estimate, through the Office of the Under Secretary of Defense (Comptroller), for annual budget estimate submissions in December each year. (This is known as the congressional budget

⁷ DoD officials indicated that, while G-TSCMIS includes a resources tab for implementers to include sources of funding, that tab is not used to track data on the disbursement of resources for each activity. Discussions with DoD officials, June 17, 2016, and October 6, 2016.

⁸ Discussions with DoD officials, June and September 2016.

⁹ SCOs are also referred to as offices of defense cooperation.

¹⁰ Based on discussions with DoD officials in CCMDs, September–November 2016.

¹¹ Discussion with DoD officials, June 17, 2016.

Table C.1. Overseas Humanitarian Assistance Shared Information System

	Policy and Planning	Program Management	Financial Management
Reporting requirements	Project proposals for foreign disaster relief only	Annual report for some programs (total obligations, number of missions)	Congressional budget justifications
Communities	• ASD SO/LIC • DSCA program manager • CCMD Strategic Plans and Policy (J5) • SCO	• DSCA program manager • CCMD J5, Operations (J3), Logistics (J4) • SCO	• DSCA Comptroller • CCMD Force Structure, Resources, and Assessment (J8) • Service budget offices
Data collected	• Project proposals by CCMD	• Projects planned • Estimated Costs • Allocations to CCMD	• 1002 Financial Reports • DSCA obligations • Service obligations • Contractor receipts
Data and systems	• OHASIS • IATSS, Strategy for Active Security (SAS) • Strategic Management System (SMS)	• OHASIS • G-TSCMIS • Excel spreadsheets	• DFAS • Defense Agency Initiative (DAI) • Program Budget Accounting System • Defense Travel System • General Fund Enterprise Business Systems (Army) • Defense Enterprise Accounting and Management System (Air Force) • Navy Enterprise Resource Planning

SOURCE: Discussions with DoD officials.

justification report.) DSCA also submits financial information to the Comptroller for the President's budget request to Congress and to DoD's Office of Cost Assessment and Program Evaluation in preparation for the annual program objective memorandum in the summer. The information required for these budget submissions includes the estimated dollar values for each program authority within OHDACA (e.g., Humanitarian Assistance, Excess Property, Foreign Disaster Assistance), including estimated dollar values for each program for the upcoming fiscal year. This top-level view of the OHDACA appropriation does not provide details on country-level or actual disbursements.¹²

Global Train and Equip

The GT&E program was established under Section 1206 of the FY 2006 NDAA (Public Law 109-163) to provide the Secretary of the Defense with special authority to rapidly train and equip

¹² DSCA, "Revised Overseas Humanitarian, Disaster, and Civic Aid (OHDACA) Budget Allocation Process," policy memorandum in Chapter 12 of the *Security Assistance Management Manual*, Washington, D.C., July 21, 2014.

foreign military partners for counterterrorism and stability operations. Previously referred to as the “Section 1206 program,” from the section in the legislation, GT&E later became known as the “Section 2282 program,” when it became codified as 10 USC 2282 in 2015 and was further expanded to include the authority to build the capacity of a foreign country’s maritime, border security, and other national-level security forces.¹³

Congress attached a number of unique requirements to the 1206/2282 program to ensure that all proposals are coordinated with the DoS and that Congress is notified within 15 days of all proposed activities and receives an annual assessment of the operational capacity and performance of the GT&E recipients.¹⁴ Yet these requirements do not include reporting on annual disbursements by country.

Like OHDACA, the GT&E program is overseen by ASD SO/LIC and managed by DSCA, with CCMDs maintaining the primary responsibility for submitting proposals and distributing program funds. GT&E is unique, however, in that a train and equip project, once approved, is managed as a traditional Foreign Military Sales (FMS) case. Although there is no cost to the partner nation for 2282-funded equipment and training, DSCA’s Security Assistance and Equipping Directorate develops a “pseudo” letter of offer and acceptance (LOA) (an unsigned LOA), for each GT&E case and enters the LOA into the Defense Security Assistance Management System (DSAMS), which contains logistics and financial status information on all FMS cases. This allows DSCA to track each GT&E case from the proposal phase to the delivery of defense articles or services and to ensure that the case is completed by the end of the fiscal year, returned, or reconciled.¹⁵

Information on the purchase and delivery of equipment for a GT&E case is available to the DSCA Security Assistance and Equipping Directorate and program officers within the CCMDs and SCOs through the Security Cooperation Information Portal (SCIP), a website that draws from DSAMS and U.S. military department FMS case-execution programs (e.g., the U.S. Army’s Central Integrated System for International Logistics).¹⁶ The Security Cooperation

¹³ The Secretary of Defense, with the concurrence of the Secretary of State, has the authority under Section 2282 to provide equipment, supplies, defense services, training, and small-scale military construction to build the capacity of a foreign country’s national military forces participating in or supporting ongoing allied or coalition stability operations that benefit the national security interests of the United States or to conduct counterterrorism operations. Section 2282 authority may also be used to build the capacity of a foreign country’s national-level security, maritime, and border security forces that conduct counterterrorism operations.

¹⁴ CCMD submits Section 2282 proposals to ASD SO/LIC to specify requirements. DSCA oversees a feasibility review of the proposals to identify procurement and other issues with CCMDs’ equipment lists and training requirements. The proposals are simultaneously reviewed and prioritized by ASD SO/LIC, the Joint Staff, and DoS; approved by the Secretary of Defense; then submitted for congressional notification.

¹⁵ The pseudo-LOA is also helpful for end-use monitoring of equipment. Tracking of training is less comprehensive.

¹⁶ Data sources for SCIP also include PBAS (U.S. Army), Case Management Control System (U.S. Air Force), Security Assistance Management Information System (U.S. Air Force), DSAMS (DSCA), Defense Integrated Financial System (Defense Finance and Accounting Service [DFAS]), Enhanced Freight Tracking System (DSCA),

Management Suite, a web-based capability within SCIP, would appear to be especially useful for tracking global train and equip cases because it can produce customized reports on pseudo-FMS cases.¹⁷ Defense officials indicated, however, that the quality of the data entered into SCIP and the Security Cooperation Management Suite is inconsistent and lacks sufficient detail on GT&E activities.

To obtain information on equipping activities within a particular country, program managers in the CCMDs report that they must locate a point of contact within the service component that executed the case (Secretary of the Air Force, International Affairs, Navy International Program Office, or Army's Defense Exports and Cooperation) or contact the appropriate DSCA country director or SCO. This additional detail must then be rolled up from individual spreadsheets because no centralized database appears to track country-level information.¹⁸

Training information, which is tracked separately from equipment data, is more limited because it is captured only to some degree through DSCA's Security Assistance Network (SANWeb). SANWeb is an internet-based network developed to track the International Military Education and Training and other military education programs.¹⁹ It does not capture all training U.S. forces provide but allows the exchange of information between SCOs, CCMDs, the military departments, and DSCA for some educational and training activities supported with Section 2282 funding.²⁰ SANWeb and SCIP are the primary databases used to track GT&E projects. According to defense officials, GT&E case data are rarely input into G-TSCMIS.

As noted in Table C.2, the DSCA comptroller maintains financial information separately from policy planning and program management, through the Defense Finance and Accounting Service (DFAS), which provides financial and accounting services across all of DoD. Once Congress appropriates funds, the comptroller obligates them to the CCMDs and to particular cases, which are considered obligations rather than disbursements.

Because there are no congressional requirements for reporting on the final disbursement of 2282 funding, most of the data GT&E program managers collect for reporting purposes are focused on the proposal and allocation process.²¹ However, the pseudo-FMS process provides a means for the comptroller and program managers to engage informally to track data on allocations, amounts reallocated, unobligated balances, unliquidated obligations, and disbursements of funds for program activities.

and end-use monitoring (DSCA). See DSCA, "Security Cooperation Information Portal: SCIP Background," January 2016a.

¹⁷ DSCA, 2016a.

¹⁸ Phone discussion with defense officials, October 6, 2016.

¹⁹ DSCA, "SC Tools: SAN," webpage, undated b.

²⁰ DSCA, "C13–Security Cooperation Information Technology Systems," webpage, undated a.

²¹ DSCA and SO/LIC are only required to submit annual reports that include an assessment of the operational capacity and performance of the recipient units.

Table C.2. Global Train and Equip

	Policy and Planning	Program Management	Financial Management
Reporting requirements	Congressional Notifications	Annual Report on Assessment	Congressional Budget Justification
Communities	• ASD SO/LIC • CCMD J5 • SCO	• DSCA Security Assistance and Equipping Directorate	• DSCA Comptroller • Implementing Agencies
Data collected	• Project proposals by CCMD	• Pseudo-FMS LOA • Equipment delivery • End use • Training	• 1002 financial reports on obligations, disbursements
Data and systems	• DSAMS	• DSAMS • SCIP • SANWeb • SCMS web tool	• DFAS • DAI • PBAS

SOURCE: Discussions with DoD Officials.

Counternarcotics

DoD's CN programs are derived from four statutes in Public Law relating to the engagement with foreign forces to combat drug trafficking that were introduced from 1990 through 2004 and subsequently reauthorized and expanded. These statutes provide DoD with the authority to provide counterdrug support by training foreign police forces, providing nonlethal equipment to certain countries, and supporting law enforcement agencies that are engaged in CN, as well as countering terrorism and transnational organized crime.²² DoD's engagement in CN activities is often covered by more than one of these laws.²³ While each of the four statutes retains distinct requirements, they are linked for funding and reporting purposes. All drug interdiction and counterdrug activities are funded through a single DoD central transfer account (CTA) for CN and are reported jointly through biannual reports to Congress and annual congressional budget justifications.

²² P.L. 101-510, Sec. 1004, "Support for Counter-Drug Activities," as amended, authorizes DoD to provide assistance and training for foreign security forces, including foreign police forces. P.L. 105-85, Sec. 1033, as amended, permits DoD to assist certain countries' CN efforts by providing nonlethal protective and utility personnel equipment. P.L. 108-375, Sec. 1021, as amended, authorizes the DoD to support Colombia's unified counterdrug and CT campaign. P.L. 108-136, Sect. 1022, as amended, permits a DoD joint task force to provide support to law enforcement agencies conducting CT activities, which was later expanded to include counter-transnational organized crime activities.

²³ DoD, *Biannual Report to Congress on the Use of Funds from the Drug Interdiction and Counter-Drug Activities Account for Support to Foreign Government During the Second Half of the Fiscal Year 2015*, November 5, 2016.

The reporting requirements for CN programs, which are explicitly outlined in Section 1009 of the 2013 NDAA, are more extensive than OHDACA or the GT&E program.²⁴ DoD is required to report to Congress every six months on its use of funds all drug interdiction and counterdrug activities, supplying such information as the total amount of assistance provided to, or expended on behalf of, a foreign government; a description of the types of counterdrug activities conducted using the assistance; and an explanation of the legal authority under which the assistance was provided. Section 1009 does not go as far as requiring data on disbursements by activity, however. It stipulates that DoD provide information only on the “expenditure of funds by project code,” meaning the obligation of funds for general categories of CN activities.

CN programs are managed by the Office of the Deputy Assistant Secretary of Defense (DASD) for Counternarcotics and Global Threats (CN>) rather than DSCA, as noted in Table C.3. The DASD CN> is responsible for developing strategic goals for CN programs and allocating resources, as well providing program oversight and transmitting reports. It provides funding from the CN Central Transfer Fund directly to the CCMDs, the services, and defense agencies. These funds are designated for a particular purpose or intended effect, instead of a particular country or activity.²⁵ This provides the CCMDs and services the flexibility to determine where and when to utilize CN funds.²⁶ However, this flexibility makes program funding difficult to track. Funds designated to develop a counterdrug capability in a region, for example, may support multiple activities across several countries and may involve both direct and indirect operational support from U.S. forces.

To capture the data necessary to meet its congressional reporting requirements, the CN> office developed its own web-based database. The CN database provides a format for DoD, services, and components to provide quarterly obligation reports by project code to the DASD CN> office, which it can compile data on a biannual basis. Project codes are attached to all recorded obligations to enable the tracking of broad categories of activity (e.g., 9204 Central Command CN support). Each of the services utilizes the project codes to track CN obligations within its own accounting system to complete the reports.²⁷ These data are combined with

²⁴ P. L. 112-239, Sec. 1009, “Biannual Reports on Use of Funds in the Drug Interdiction and Counter-Drug Activities, Defense-wide Account,” replaced a previous requirement for reporting under Section 1022. (The biannual reporting requirement may be temporary, however; the statute states that “No report shall be required pm on or after October 1, 2017.”)

²⁵ DoD obligated \$1.12 billion for CN programs in 2015. CTA funds are allocated to a wide range of entities, including the National Guard, intelligence agencies, and the services, as well as Special Operations Command and the geographic CCMDs. Money is distributed through 20 different funding accounts, such as operations and maintenance, procurement and research development test and evaluation and the Army, Navy, and Air Force accounts. Discussions with defense officials, June 29, 2016.

²⁶ The DASD is also permitted to reprogram allocations from one purpose to another to meet evolving CN threats. Phone conversation and discussions with DoD officials, June and August 2016.

²⁷ For the Navy, for example, CN funding is recorded under separate cost centers and sub-cost centers, with a line of accounting consisting of subhead, project units, and cost codes specifically for CN obligation tracking. See DoD

Table C.3. Counternarcotics

	Policy and Planning	Program Management	Financial Management
Reporting requirements		Biannual 1009 report (expenditures by country and activity type) DoD Inspector General's report	Congressional budget justification DoD Inspector General's report
Communities	• ASD SO/LIC • OSD/CN • Services • CCMD J5	• OSD/CN services • Contracting agencies	• Service budget offices • Contracting agencies
Data collected	• Planned spending	• CN activity by country, project code	• Funds expended by country and project code
Data and systems	• IATSS • SAS • SMS	• CN Database • Programs, Resources, and Assessment • Excel Spreadsheet	• DFAS • DAI • PBAS

SOURCE: Discussions with DoD Officials.

information on the legal authority under which the activities were conducted and the country in which they occurred. While data are entered into the database manually, rather than drawing directly from DoD accounting systems, the compilation of data requires the coordinated efforts of program management and financial offices and helps to validate the inputs.²⁸ An additional level of validation is provided, however, by the DoD Inspector General's office, which conducts an annual review of the CN report.

While the CN database provides an effective means of gathering data across services and agencies on a quarterly basis, it does not go beyond the requirements of the biannual counterdrug report to provide data on the disbursements of funds by activity. Disbursement data are more difficult to reconcile across the different financial systems that receive funding through the CTA. Project codes also fail to provide sufficient detail on CN activities, which often include a significant intelligence and operational component. It is difficult to differentiate what types of engagements qualify as security cooperation or to determine what countries should be considered recipients of U.S. aid. A CN conference for law enforcement officers held in Hong Kong, for example, may not be considered security cooperation with China. The CN> office is limited in its ability to gather such information or get clarification on existing data, not only because of limited staffing but also because DoD protocol prohibits OSD personnel from contacting the

IG, *Independent Auditor's Report on the DoD FY 2011 Detailed Accounting Report of the Funds Obligated for National Drug Control Program Activities*, January 30, 2012.

²⁸ DoD officials indicated that the data are compiled manually and that most information is drawn from individual spreadsheets. Interviews with DoD officials, August 2016, and DoD IG, *Independent Auditor's Report on the FY 2015 DoD Detailed Accounting Report for the Funds Obligated for National Drug Control Program Activities*, January 29, 2016.

CCMD or SCOs directly to inquire about particular programs. The personnel are required to request permission from senior levels at the Joint Staff to task personnel to answer questions.

Combating Terrorism Fellowship Program

The regional CTFP was established in 2002 to fund educational and training programs for foreign military officers and security officials to enable partner nations to cooperate with the United States in countering international terrorism. The program, which was codified by 10 USC 2249c,²⁹ provides DoD the authority to pay the costs for mid- to senior-level personnel to attend educational institutions, conferences, or training programs within and outside the United States. The authority limits funding for the CTFP to \$35 million per year.³⁰

Although CTFP is a relatively small program, the reporting requirements outlined in 10 USC 2249c are among the most extensive of any Title 10 security cooperation authority. Annual reports to Congress are required to include a complete accounting of program expenditures by country and the total number of students trained and must also list every training course the foreign officers attended and any unfunded or unmet training requirements. Moreover, the annual report must provide an assessment of the effectiveness of the CTFP in meeting U.S. counterterrorism objectives, which includes a justification of how the program fits within the theater security priorities.

DSCA's Building Partner Capacity office manages the CTFP and is responsible for producing the CTFP annual report. ASD SO/LIC plays a role in providing policy oversight for the program and in determining the participants in CTFP-funded activities. The CCMDs, assisted by SCOs, recommend potential candidates for CTFP-funded courses and regional events and submit these candidates to ASD SO/LIC for approval. This process is coordinated at the CCMD-level by a designated CTFP manager, who tracks candidate nominations and later tracks their participation in CTFP programs and assists in collecting assessment data from the SCOs.

As noted in Table C.4, program information on the CTFP is collected on SANWeb. SCOs submit candidate nominations to SANWeb and provide estimated costs of student training. The CCMDs provide their approvals for funding online and DSCA pre-releases funds to the military department based on courses programed into the SANWeb.³¹ Then, through the internet-based

²⁹ Subsequently renumbered to be 10 USC 345.

³⁰ The authority limits funding for the CTFP to \$35 million per year and requires the submission of an annual report to Congress no later than December 1 each year. The original appropriation for CTFP in 2002 was \$25 million. Funding was increased to \$35 million through subsequent congressional legislation (the FY 2007 and FY 2009 NDAs, P.L. 109-364 and P.L. 110-417, respectively).

³¹ DoD Instruction 2000.28, *DoD Policy and Responsibilities Relating to the Regional Defense Combating Terrorism Fellowship Program (CTFP)*, Washington, D.C., November 14, 2013.

Table C.4. Combating Terrorism Fellowship Program

	Policy and Planning	Program Management	Financial Management
Reporting requirements		Annual Report on expenditures by country/program After-action reports (AARs)	Congressional budget justification
Communities	• ASD SO/LIC • DSCA • CCMD/CTFP coordinator • SCO	• DSCA/CTFP program manager • CTFP Coordinator • SCO	• DSCA Contract Division • Services Budget offices • Defense Institute of Security Cooperation Studies and schoolhouses
Data collected	• Planned obligations	• Number of students and courses, by country, program, assessments	• 1002 financial reports • Expenditures by student, course, and country (reported monthly)
Data and systems	• IATSS • SAS • SMS	• SANWeb • Electronic AARs	• DFAS • DAI • PBAS • General Fund Enterprise Business Systems (Army) • Defense Enterprise Accounting and Management System (Air Force) • ERP (Navy)

SOURCE: Discussions with DoD Officials.

network, DSCA's Building Partner Capacity office supplies SCOs guidance on the amount of CTFP country funding they will receive. CTFP data on SANWeb are identified by a country code, implementing agency code, FY, and program type.³² This tracking is used throughout the nomination process, and SCOs then nominate a specific candidate for training and justify

The costs inputted into SANWeb are only estimates, however. The management tool operates separately from DSCA's financial systems that track actual funding obligations and disbursements. The DSCA Directorate of Business Operations maintains records of obligations to the services and to each schoolhouse to cover the costs of CTFP programs (money is distributed through the Program Budget Accounting System and is recorded through DFAS) and reports the data directly to the Comptroller. Each quarter, estimated funding amounts in SANWeb are reconciled to prepare for annual reports or other congressional reporting requests. This process is conducted manually by pulling data from SANWeb into a spreadsheet and matching it with data that the DSCA comptroller has pulled from DFAS.³³ (SANWeb has approximately 3,000 fund entries that program managers work with financial analysts to

³² Defense Institute of Security Cooperation Studies, "International Training," *Green Book*, January 2017.

³³ Discussions with DoD officials, August 2016.

reconcile to prepare their annual reports.³⁴) Additional costs are incurred by the military departments to cover CTFP infrastructure.

To compile detailed information on the students trained through CTFP-funded programs, the courses they attended, and assessments of the courses' effectiveness, the DSCA program manager relies on input from the CTFP managers, who are able to draw information from SANWeb and reach out directly to the SCOs, who have firsthand knowledge of each country in their areas of responsibility. The CTFP managers also provide training to SCOs on how to manage and record data on the program. This best practice was developed to improve compliance with congressional requirements.

Cooperative Threat Reduction

The CTR program was established by congressional legislation at the end of the Cold War to assist former Soviet states to secure and dismantle their stockpiles of nuclear weapon to prevent the proliferation of weapons of mass destruction (WMD).³⁵ The program was later expanded to include assistance for securing state-controlled chemical and biological weapons and related material, as well as to build partner country capability to prevent the proliferation of WMD and to detect and report outbreaks of diseases of security concern across Asia, Africa, and the Middle East. DoD's authority to carry out these activities was codified in 50 USC Ch. 48 by the Department of Defense Cooperative Threat Reduction Act in 2014.³⁶ The program is funded through annual authorizations, with obligations designated for particular purposes (elimination of strategic arms, chemical weapon destruction, global nuclear security, cooperative biological engagement, proliferation prevention, threat reduction engagement, and other assessments) rather than designated for any individual country.³⁷

Chapter 48 includes requirements for both congressional notification and reporting of all CTR activities. The Secretary of Defense must notify Congress of proposed activities prior to the obligation of funds by project category and provide detailed annual reports on current and future expenditures, including a description of each of the activities carried out and the country in which it occurred and the funds notified, obligated, and expended for each activity and its purpose for the FY and cumulatively for the program. It also requires a description of any U.S.

³⁴ Discussions with DoD officials, August 2016.

³⁵ The CTR program is often referred to as the Nunn-Lugar program, after Senator Richard Lugar and former Senator Sam Nunn, who sponsored the original legislation that created the program included in the Soviet Threat Reduction Act in November 1991.

³⁶ 50 USC, titled "War and National Defense," governs how the United States declares and conducts wars and how it ensures national security. It includes intelligence operations, military equipment, and nuclear security. Parts of the CTR program, which had been included under 22 USC and 10 USC and govern U.S. foreign relations and U.S. Armed Forces, respectively, were combined under 50 USC Ch. 4 by Section 1311 of FY 2015 NDAA (P.L. 113-291) in 2014.

³⁷ 50 USC 3711, Authority to Carry Out Department of Defense Cooperative Threat Reduction Program, undated.

government agency or private-sector entity that provided support for the activities, as well as an estimate of future expenditures for the year and over the course of five-year plan.³⁸ The comprehensive reporting requirements, noted in Table C.5, reflect the increased level of oversight required for Title 50 authorities and programs dealing with issues related to WMD, which have historically resided outside the realm of security cooperation.

OSD Policy, through the DASD for Countering Weapons of Mass Destruction and Office of the Assistant Secretary of Defense for Acquisition, Technology, and Logistics' Nuclear, Chemical, and Biological Defense (AT&L/NCB), provides strategic guidance and oversight for the program, in much the same way that ASD SO/LIC oversees many security cooperation programs. However, CTR has a unique management structure; the Defense Threat Reduction Agency (DTRA) serves as both the program manager and implementing agency for the CTR program. DTRA therefore maintains the responsibility for reprogramming funds within the same program to different countries and administering contracts, giving it greater control—and the ability to track activities and funding.³⁹ The CTR program also maintains its own dedicated financial and contracting offices within DTRA, which enables closer collaboration. (The three offices are also physically linked, with program office colocated with the financial office and the

Table C.5. Cooperative Threat Reduction

	Policy and Planning	Program Management	Financial Management
Reporting requirements	Notification on proposals	Annual or biannual reports on obligations or expenditures	Congressional budget justifications
Communities	• OSD • DSCA • CCMDJ5 • SCO	• DSCA • DTRA • CCMD J3, J4, J5 • Implementing agencies • SCO	• Comptrollers • CCMD J8 • Services' budget offices • Contracting agencies
Data collected	• Project proposals or planned spending	• Projects planned • Estimated costs • Allocations	• DoD-wide transactions • DSCA obligations • Service obligations • Contractor receipts
Data and systems	• Proposal databases • CCMD strategic planning	• Program management databases • Execution database (G-TSCMIS) • Excel spreadsheets	• DoD systems (DFAS) • Service systems • Contracting agency systems

SOURCE: Discussions with DoD Officials.

³⁸ 50 USC 3711, undated.

³⁹ DTRA manages approximately 300 to 400 contracts of varying types each year. It also develops long-term implementation strategies, program plans, and budgets for the DoD CTR Program; develops technical requirements with the ministries and agencies of the recipient states; and manages the performance, cost, and schedule of CTR projects. It is responsible for tracking data, which it submits to through AT&L/NCB. OSD Policy is responsible for interaction with Congress and, therefore, issues the final congressional report.

contracting office nearby. DoD officials refer to the financial officer as being embedded with the program office.) Moreover, they are linked administratively through the regular sharing of information.

Program data for the CTR program are contained in DTRA's work breakdown structure, a spreadsheet that tracks programs by country off line, between DTRA program management and OSD Policy and AT&L/NCB. Financial information for DTRA programs is contained within the DAI database, which is DTRA's financial system of record. Each activity in DAI is given a country code and a CTR designation, or unique identifier, which is contained in every MIPR and contract. This makes it possible to track the funding of 80 to 90 percent of all CTR activities, those that are provided to a designated country rather than a region, and pull the funding information to meet congressional reporting requirements. (The remaining 10 to 20 percent of activities are then reconciled.) Program data from work breakdown structures and financial data from DAI are pulled together on a common spreadsheet, referred to as a Program Budget Management Tool (PBMT), located on a SharePoint site. Data are pulled together manually, aided by common unique identifiers used within PBMT and DAI system. The PBMT is managed by program officers, although both the financial and contracting office contribute information. Every CTR activity and change is recorded on the PBMT and is reconciled with financial data weekly. The system also serves a common point of reference for all offices. The data are used for annual reports to Congress and all internal program reviews as well. DoD officials noted that this ensures "we all always talk from the same page."

The linkages between the financial and program management data do not appear to be available in other databases; G-TSCMIS, for example, is reportedly used only as an event tracker and does not include financial data. There are also limitations in what types of information the financial databases capture. Travel costs for military-to-military events are not tracked, for example. And while DTRA has developed a means of collecting more-detailed program data to meet existing reporting requirements, it requires an onerous, labor-intensive process to produce the annual reports.⁴⁰ Producing such reports on quarterly or even more frequently would be exceedingly difficult. While there have been some efforts to automate the process of data collection, none has been implemented to date.

⁴⁰ DTRA, like program managers for other programs, is also required to provide additional reporting for NCB and OSD-Policy beyond the annual reports.

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