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March 25, 2019

The Honorable James M. Inhofe
Chairman
The Honorable Jack Reed
Ranking Member
Committee on Armed Services
United States Senate

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

Defense Budget: Fiscal Year 2018 Obligations of Operation and Maintenance Funding for Overseas Contingency Operations

According to the Department of Defense (DOD), since September 2001, Congress has appropriated approximately \$1.8 trillion to DOD for Overseas Contingency Operations (OCO), primarily in Iraq and Afghanistan.¹ Since fiscal year 2010, DOD has submitted separate requests for both base and OCO funding as part of its annual budget request to Congress.²

Congress separately appropriates amounts for both base and OCO activities into the same appropriation accounts, such as Operation & Maintenance (O&M) accounts or the Afghanistan Security Forces Fund account, and directs how funds are to be spent by designating specific amounts at the activity level in conference reports or in explanatory statements accompanying annual appropriations acts. In enclosure I, we include the status of our prior recommendations from recent reports related to DOD's use of OCO funds.

¹ A contingency operation is a military operation that either (1) is designated by the Secretary of Defense as an operation in which members of the armed forces are or may become involved in military actions, operations, or hostilities against an enemy of the United States or against an opposing military force; or (2) results in the call or order to, or retention on, active duty of members of the uniformed services under certain statutory provisions or any other provision of law during a war or during a national emergency declared by the President or Congress. 10 U.S.C. § 101(a)(13).

² Prior to fiscal year 2010, requests for Global War on Terror and contingency operations funding were presented to Congress as requests for supplemental appropriations. Supplemental appropriations provided additional budget authority, usually in cases where the need for funds is too urgent to be postponed until enactment of a regular appropriations bill.

Section 1523 of the John S. McCain National Defense Authorization Act for Fiscal Year 2019 included a provision for us to report on how funds authorized to be appropriated for fiscal year 2018 for OCO were obligated.³ The National Defense Authorization Act for Fiscal Year 2018 authorized \$48.6 billion for O&M OCO, and subsequently the Consolidated Appropriations Act, 2018, appropriated \$50.7 billion for O&M OCO.⁴ In fiscal year 2018, this O&M OCO amount of \$50.7 billion comprised approximately 76 percent of DOD's OCO appropriations total of \$66.8 billion.⁵ In this report, we examine how amounts authorized and appropriated for O&M OCO activities were obligated by DOD for fiscal year 2018.

To determine how DOD obligated the amounts authorized and appropriated for O&M OCO activities in fiscal year 2018, we first compared authorized and appropriated O&M OCO amounts by sub-activity group.⁶ We then analyzed obligation data provided by DOD related to the same sub-activity groups.

To assess the reliability of DOD's obligation data, we obtained responses from knowledgeable agency officials on what processes the military departments have in place to ensure data reliability, and we reviewed DOD's *Agency Financial Report* for fiscal year 2018. In addition, we compared the data provided with published data, such as the data reported in DOD's budget justification materials, the National Defense Authorization Act for Fiscal Year 2018, and the Consolidated Appropriations Act, 2018. There are some known limitations to the DOD obligation data we used, as indicated in DOD's *Agency Financial Report* for fiscal year 2018. However, we concluded that the data are sufficiently reliable for describing in this report how amounts authorized for O&M OCO were ultimately appropriated and obligated by sub-activity groups within specific appropriation accounts in fiscal year 2018, because they represent the best DOD data available and are extracted from DOD systems of record.

³ Pub. L. No. 115-232, § 1523 (2018).

⁴ This OCO O&M appropriation total includes the Defense Health Program amount designated for OCO, as well as service-specific O&M OCO accounts, the Afghanistan Security Forces Fund, and the Counter-Islamic State of Iraq and Syria Train and Equip Fund. The National Defense Authorization Act for Fiscal Year 2018 did not specifically authorize OCO amounts for the Defense Health Program. However, appropriated OCO amounts were congressionally designated to and executed out of the program's O&M appropriation account.

⁵ Each military service component (active, reserve, and National Guard) has its own O&M appropriation account; there are also O&M accounts for defense-wide and other DOD programs. DOD components' O&M accounts fund day-to-day operations ranging from health care to equipment maintenance.

⁶ A sub-activity group is an accounting designation used by DOD for purposes of budget and appropriation execution. Congress generally specifies in conference reports or explanatory statements accompanying each appropriations act, the amount designated for the sub-activity groups that make up each appropriation account.

We conducted this performance audit from September 2018 to March 2019 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

DOD Reported Obligating Its Fiscal Year 2018 O&M OCO Appropriations on War-Related Activities as Authorized

In fiscal year 2018, Congress authorized \$48.6 billion and appropriated \$50.7 billion for O&M OCO, and DOD reported obligating \$46.5 billion. DOD reported obligating these funds for war-related activities, including security forces training missions, in-theater base support operations (dining facilities, laundry, security, and housing), ship operations, flying hours, equipment maintenance and repair, and transportation. Amounts reported as obligated in some sub-activity groups exceed the congressionally directed amounts for those same groups as a result of transfers and reprogrammings.⁷ Table 1 shows by selected appropriation accounts OCO amounts authorized, appropriated, and obligated for fiscal year 2018. In enclosure II, we provide additional detail on the fiscal year 2018 O&M OCO amounts authorized, appropriated, and reported obligated by sub-activity groups within selected appropriation accounts.

⁷DOD has the authority to realign funds within and between appropriation accounts. DOD can realign funds both (1) between appropriation accounts through transfers and (2) within an appropriation through reprogramming. Transfers require statutory authority. DOD may reprogram funds within an appropriation account up to a specific threshold without additional authority. If a reprogramming exceeds the threshold level established by Congress, prior approval by Congress is required. Our mandate did not direct us to determine whether DOD realigned funds in accordance with these requirements.

Table 1: Amounts Authorized, Appropriated, and Obligated for Operation and Maintenance (O&M) Overseas Contingency Operations (OCO) for Fiscal Year 2018

In thousands of dollars

Appropriation account	Amounts authorized for O&M OCO	Amounts appropriated for O&M OCO ^a	Amounts obligated for O&M OCO ^b
Operation & Maintenance, Army	16,748,894	17,352,994	17,617,243
Operation & Maintenance, Army Reserve	24,699	24,699	24,012
Operation & Maintenance, Army National Guard	108,111	108,111	104,501
Operation & Maintenance, Navy	5,951,289	6,449,404	6,561,619
Operation & Maintenance, Navy Reserve	23,980	23,980	21,453
Operation & Maintenance, Marine Corps	1,141,374	1,401,536	1,444,772
Operation & Maintenance, Marine Corps Reserve	3,367	3,367	3,039
Operation & Maintenance, Air Force	10,266,295	10,873,895	10,341,201
Operation & Maintenance, Air Force Reserve	58,523	53,523	48,492
Operation & Maintenance, Air National Guard	15,400	15,400	13,476
Operation & Maintenance, Defense-wide	7,543,244	7,575,195	6,469,115
Defense Health Program	0 ^c	395,805	405,856
Afghanistan Security Forces Fund ^d	4,937,515	4,666,815	3,241,991
Counter-Islamic State of Iraq and Syria Train and Equip Fund ^d	1,769,000	1,769,000	224,818
Total	48,591,691	50,713,724	46,521,589

Source: GAO analysis of the National Defense Authorization Act for Fiscal Year 2018; the explanatory statement accompanying the Consolidated Appropriations Act, 2018; and Department of Defense data. | GAO-19-333R

Note: Numbers may not sum to totals due to rounding.

^a Amounts appropriated for O&M OCO refer to congressionally designated amounts in the explanatory statement accompanying the Consolidated Appropriations Act, 2018. They do not include adjustments to the designated amounts as a result of transfers or reprogrammings made by DOD.

^b Amounts obligated for O&M OCO may include transfers and reprogrammings. DOD may realign funding between and within appropriation accounts through transfers and reprogrammings, as authorized and subject to certain conditions, to meet unanticipated and/or emergent requirements.

^c The National Defense Authorization Act for Fiscal Year 2018 did not specifically authorize OCO amounts for the Defense Health Program. However, appropriated OCO amounts were congressionally designated to and executed

out of the program's O&M appropriation account.

^d The Afghanistan Security Forces Fund and the Counter-Islamic State of Iraq and Syria Train and Equip Fund accounts include appropriated amounts made available for a 2-year period, that is, fiscal years 2018 and 2019. However, the obligated amounts reflect fiscal year 2018 only. The U.S. Department of the Treasury's annual *Combined Statement of Receipts, Outlays, and Balances of the United States Government* lists both the Afghanistan Security Forces Fund and the Counter-Islamic State of Iraq and Syria Train and Equip Fund as O&M appropriations.

Agency Comments

We requested comments on a draft of this report from DOD. DOD responded that the agency had reviewed the draft report and had no comments on it.

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

If you or your staff have any questions about this report, please contact me at (202) 512-2775 or fielde1@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made major contributions to this report include Richard Geiger (Assistant Director), Gabrielle Carrington (Analyst-in-Charge), Felicia Lopez, Shahrzad Nikoo, Steve Pruitt, Ophelia Robinson, Michael Silver, and Cheryl Weissman.



Elizabeth A. Field
Acting Director, Defense Capabilities and Management

Enclosures – 2

Enclosure I: Status of Prior Recommendations from Recent GAO Reports Related to the Department of Defense's (DOD) Use of Overseas Contingency Operations (OCO) Funds

From 2016 through 2017, we issued three reports related to DOD's use of or reporting on OCO funds in which we made recommendations. They are as follows:

Overseas Contingency Operations: OMB and DOD Should Revise the Criteria for Determining Eligible Costs and Identify the Costs Likely to Endure Long Term, [GAO-17-68](#) (January 2017)

In this report, we found that the Office of Management and Budget (OMB), in collaboration with DOD, issued criteria for deciding whether items properly belong in the base budget or in the OCO funding request, but the criteria were outdated and did not address the full scope of activities included in DOD's fiscal year 2017 OCO budget request.⁸ We also reported that DOD officials told us the department had developed an initial estimate of costs being funded with OCO appropriations that are likely to endure beyond current operations, but had not finalized or reported its estimate outside of the department. According to DOD officials, an internal working group established in 2014 estimated that enduring costs account for between \$20 billion and \$30 billion per year – or as much as 43 percent of DOD's total OCO budget request for fiscal year 2017.⁹

We made two recommendations in this report. First, we recommended that DOD, in consultation with OMB, reevaluate and revise the criteria for determining what can be included in DOD's OCO budget requests to reflect current OCO-related activities and relevant budget policy directing in which budget requests OCO funds may be included. DOD concurred with this recommendation and stated that it planned to propose updated criteria to OMB to reflect current and evolving threats and reflect any changes in overseas contingency operations policy under the new administration. In October 2017, a DOD official stated that the department had discussed modifications to the criteria with the military departments and combatant commands, but that it had not made formal recommendations to OMB to revise the criteria at that time. The National Defense Authorization Act for Fiscal Year 2018 included a provision requiring DOD and OMB to update their OCO criteria by September 2018. However, in January 2019, a DOD official confirmed that neither OMB nor DOD had released updated criteria.

⁸ GAO, *Overseas Contingency Operations: OMB and DOD Should Revise the Criteria for Determining Eligible Costs and Identify the Costs Likely to Endure Long Term*, [GAO-17-68](#) (Washington, DC: Jan. 18, 2017).

⁹ In March 2017, DOD requested additional OCO appropriations. As a result, the amount of enduring costs as a percentage of DOD's total OCO budget request for fiscal year 2017 is lower than what we reported in January 2017.

Second, we recommended that DOD develop a complete and reliable estimate of its enduring OCO costs and report these costs in concert with the department's future budget requests, and use the estimate as a foundation for any future efforts to transition enduring costs to DOD's base budget. DOD partially concurred with this recommendation and commented that developing reliable estimates is an important first step in any future effort to transition these costs to the base budget. However, DOD stated that until there is relief from the budgetary caps established by the Budget Control Act of 2011, DOD would need OCO funding to finance counterterrorism operations such as Operation Freedom's Sentinel and Operation Inherent Resolve.¹⁰ In April 2018, DOD produced an estimate of the funds that would be shifted from the OCO to the base budget request from fiscal years 2020 through 2023. These amounts ranged from \$53.0 billion to \$45.8 billion. This step addressed the intent of our recommendation. However, the President's fiscal year 2020 budget request increases OCO amounts in fiscal years 2020 and 2021 to nearly \$165 billion and \$156 billion, respectively. According to the Administration's fiscal year 2020 budget, these amounts fund direct war costs, enduring in-theater support, and certain base budget requirements. The budget further proposes that after fiscal year 2021, which is the final year of the discretionary spending limits under current law, OCO amounts for 2022 and 2023 would be \$20 billion in each year.

Bulk Fuel: Actions Needed to Improve DOD's Fuel Consumption Budget Data, [GAO-16-644](#) (September 2016)

In this report, we found that DOD's budget materials did not separate the military services' actual operation and maintenance (O&M) base obligations for fuel consumption spending for day-to-day activities from their actual O&M OCO obligations for war-related fuel consumption spending.¹¹ We recommended that DOD report complete fuel consumption information to Congress, to include actual and estimated fuel volume and actual O&M base obligations for fuel consumption spending separate from O&M OCO obligations. We noted that this information could be provided as part of DOD's annual O&M budget justification materials, or through other reporting mechanisms. DOD did not concur with this recommendation. DOD stated that it

¹⁰ The Budget Control Act of 2011, Pub. L. No. 112-25 (2011), amends the Balanced Budget and Emergency Deficit Control Act of 1985, Pub. L. No. 99-177 (1985), and provides that new budget authority may not exceed the discretionary spending limits for a fiscal year. Subsequent amendments have revised the discretionary spending limits and extended the sequestration of direct spending through fiscal year 2027. See Bipartisan Budget Act of 2018, Pub. L. No. 115-123, § 30101 (2018); Bipartisan Budget Act of 2015, Pub. L. No. 114-74, § 101 (2015); Bipartisan Budget Act of 2013, Pub. L. No. 113-67, § 101 (2013).

¹¹ GAO, *Bulk Fuel: Actions Needed to Improve DOD's Fuel Consumption Budget Data*, [GAO-16-644](#) (Washington, DC: Sept. 12, 2016).

agreed that including additional fuel consumption detail could be useful information, and stated that it will look at ways to incorporate additional data in upcoming budget submissions.

However, DOD stated that it would be difficult and labor intensive to implement a system to separate base data from OCO data for several reasons. Among those reasons, DOD stated that many legacy financial systems currently in use cannot easily distinguish between base and OCO execution data. DOD also stated that manually identifying these data would be extremely labor intensive. In addition, DOD stated that once all DOD components convert from the legacy systems, the department should be able to report base and OCO obligations consistently and effectively. DOD had not taken any actions to implement this recommendation as of August 2018; however, we continue to believe that the recommendation is valid and we will follow up annually on the status of the recommendation with DOD.

Defense Budget: DOD Needs to Improve Reporting of Operation and Maintenance Base Obligations, [GAO-16-537](#) (August 2016)

In this report, we found that DOD reported a combination of O&M base and O&M OCO obligations in its budget justification materials and execution reports, but did not separately report its base and OCO obligations.¹² We found that the military services tracked O&M obligations by base and OCO appropriations for OCO reporting purposes, but DOD's financial management regulations did not require it to report O&M base obligations separately for each account in its budget justification materials and execution reports. We recommended that DOD separately report O&M base and O&M OCO obligations in its budget justification materials and execution reports. DOD did not concur with this recommendation. In its comments on our report, DOD stated that many legacy financial systems cannot easily distinguish between O&M base and O&M OCO obligations. DOD acknowledged that it should be able to separately report base and OCO obligations across all appropriations once all DOD components have converted from their legacy financial systems. DOD had not taken any action to implement this recommendation as of September 2018; however, we continue to believe that the recommendation is valid and we will follow up annually on the status of the recommendation with DOD.

¹² GAO, *Defense Budget: DOD Needs to Improve Reporting of Operation and Maintenance Base Obligations*, [GAO-16-537](#) (Washington, DC: Aug. 16, 2016).

Enclosure II: Amounts Authorized, Appropriated, and Reported Obligated for Operation & Maintenance (O&M) Overseas Contingency Operations (OCO), by Account and Sub-activity Group

Table 2: Amounts Authorized, Appropriated, and Obligated for Operation & Maintenance (O&M) Overseas Contingency Operations (OCO) for the U.S. Army in Fiscal Year 2018

In thousands of dollars

Sub-activity group by appropriation account	Amounts authorized for O&M OCO	Amounts appropriated for O&M OCO ^a	Amounts obligated for O&M OCO ^b
Operation & Maintenance, Army			
Maneuver Units	828,225	908,225	978,517
Echelons above Brigade	25,474	25,474	25,474
Theater Level Assets	1,778,644	1,773,644 ^c	1,723,018
Land Forces Operations Support	260,575	260,575	235,894
Aviation Assets	284,422	284,422	207,865
Force Readiness Operations Support	2,784,525	3,019,525	3,019,716
Land Forces Systems Readiness	502,330	502,330	524,567
Land Forces Depot Maintenance	104,149	389,149	367,626
Base Operations Support	80,249	80,249	87,744
Facilities Sustainment, Restoration, and Modernization	32,000	32,000	19,298
Additional Activities ^d	6,988,168	6,838,268 ^e	7,168,453
Commanders' Emergency Response Program	5,000	5,000	5,000
Army Reset	614,926	864,926	865,339
U.S. Africa Command	186,567	186,567	231,567
U.S. European Command	44,250	44,250	44,250
Army Prepositioned Stocks	56,500	56,500	56,047
Servicewide Transportation	789,355	739,355	680,843
Central Supply Activities	16,567	16,567	4,223

Logistics Support Activities	6,000	6,000	3,665
Ammunition Management	5,207	5,207	12,091
Other Personnel Support	107,091	107,091	93,533
Real Estate Management	165,280	165,280	165,257
Closed Account Adjustments ^f	0 ^g	0 ^g	24,101
Judgment Fund ^h	0 ^g	0 ^g	1,946
Classified Programs	1,083,390	1,042,390 ⁱ	1,071,209
Total for Operation & Maintenance, Army	16,748,894	17,352,994	17,617,243
Operation & Maintenance, Army Reserve			
Echelons above Brigade	4,179	4,179	6,350
Land Forces Operations Support	2,132	2,132	2,132
Force Readiness Operations Support	779	779	650
Base Operations Support	17,609	17,609	14,881
Total for Operation and Maintenance, Army Reserve	24,699	24,699	24,012
Operation and Maintenance, Army National Guard			
Maneuver Units	41,731	41,731	43,079
Modular Support Brigades	762	762	402
Echelons above Brigade	11,855	11,855	11,175
Theater Level Assets	204	204	284
Aviation Assets	27,583	27,583	26,616
Force Readiness Operations Support	5,792	5,792	2,515
Base Operations Support	18,507	18,507	18,738
Management and Operational Headquarters	937	937	952
Servicewide Communications	740	740	740
Total for Operation & Maintenance, Army National Guard	108,111	108,111	104,501

Note: Numbers may not sum to totals due to rounding.

^a Amounts appropriated for O&M OCO refer to congressionally designated amounts in the explanatory statement accompanying the Consolidated Appropriations Act, 2018. These amounts may include funding adjustments made by Congress, such as transfers to support certain programs. They do not include adjustments to the designated amounts as a result of transfers or reprogrammings made by the Department of Defense (DOD).

^b Amounts reported as obligated for O&M OCO may not be equal to the amounts appropriated as a result of transfers and reprogrammings. DOD may realign funding between and within appropriation accounts through transfers and reprogrammings, as authorized, and, subject to certain conditions, to meet unanticipated and/or emergent requirements.

^c The explanatory statement accompanying the Consolidated Appropriations Act, 2018 included \$1,778,644,000 for the Theater Level Assets sub-activity group, but an Army official told us that this amount did not include a program decrease of \$5,000,000. The appropriated amount shown in the table above includes this program decrease.

^d The Additional Activities sub-activity group funds day-to-day operations in theater, including train advise and assist missions, security forces training missions, enhanced training team operations, communications infrastructure, base support operations (dining facilities, laundry, security and housing), ground operating tempo, flying hours, unexploded ordnance removal, Defense Contract Management Agency support, supplies, and equipment maintenance, repair, and transportation. Additionally, the sub-activity group includes the costs to prepare, deploy, sustain, redeploy, and reconstitute the forces participating in these operations and the Department of the Army civilian personnel hired, and deployed, under provisions of the Civilian Expeditionary Workforce program. It also funds mandatory treaty obligations within the International Security Assistance Force for the North Atlantic Treaty Organization Common Budget and supports the European Reassurance Initiative, Operation Freedom's Sentinel, and Operation Inherent Resolve.

^e The explanatory statement accompanying the Consolidated Appropriations Act, 2018 included \$6,860,268,000 for the Additional Activities sub-activity group, but an Army official told us that this amount did not include a program decrease of \$22,000,000. The appropriated amount shown in the table above includes this program decrease.

^f The Closed Account Adjustments sub-activity group includes adjustments made, such as obligations or expenditures that were made or incurred but not recorded, during the period prior to expiration or cancellation of the account.

^g Although amounts were not specifically authorized or congressionally directed for this sub-activity group, DOD transferred or reprogrammed available appropriated amounts into this sub-activity group for subsequent obligation.

^h The Judgment Fund is available for court judgments and Justice Department compromise settlements of actual or imminent litigation against the government.

ⁱ The explanatory statement accompanying the Consolidated Appropriations Act, 2018 included \$1,083,390,000 for the Classified Programs sub-activity group, but an Army official told us that this amount did not include a program decrease of \$41,000,000. The appropriated amount shown in the table above includes this program decrease.

Table 3: Amounts Authorized, Appropriated, and Obligated for Operation & Maintenance (O&M) Overseas Contingency Operations (OCO) for the U.S. Navy in Fiscal Year 2018

In thousands of dollars

Sub-activity group by appropriation account	Amounts authorized for O&M OCO	Amounts appropriated for O&M OCO ^a	Amounts obligated for O&M OCO ^b
Operation & Maintenance, Navy			
Mission and Other Flight Operations	412,710	742,710	601,093
Fleet Air Training	5,674	5,674	5,667
Aviation Technical Data and Engineering Services	1,750	1,750	200
Air Operations and Safety Support	2,989	2,989	3,916
Air Systems Support	144,030	144,030	144,041
Aircraft Depot Maintenance	211,196	211,196	211,590
Aircraft Depot Operations Support	1,921	1,921	5,116
Aviation Logistics	102,834	102,834	102,834
Mission and Other Ship Operations	871,453	1,201,453	1,243,794
Ship Operations Support and Training	19,627	19,627	19,171
Ship Depot Maintenance	2,483,179	2,483,179	2,609,188
Ship Depot Operations Support	0 ^c	0 ^c	899
Combat Communications and Electronic Warfare	58,886	58,886	61,088
Space Systems and Surveillance	4,400	4,400	4,400
Warfare Tactics	21,550	21,550	21,550
Operational Meteorology and Oceanography	21,104	21,104	21,094
Combat Support Forces	611,936	611,936	568,647
Equipment Maintenance and Depot Operations Support	11,433	11,433	11,431
Combatant Commanders Direct Mission Support	0 ^c	0 ^c	38,186
Cyberspace Activities	0 ^c	0 ^c	894

Weapon Maintenance	371,611	371,611	487,424
Other Weapon Systems Support	9,598	9,598	17,181
Facilities Sustainment, Restoration, and Modernization	31,898	31,898	35,548
Base Operating Support	230,246	230,246	209,498
Ship Activations/Inactivations	1,869	1,869	200
Expeditionary Health Services Systems	11,905	11,905	10,106
Coast Guard Support	161,885	0 ^d	0 ^d
Specialized Skill Training	43,369	43,369	40,904
Administration	3,217	3,217	2,885
Military Manpower and Personnel Management	7,356	7,356	6,769
Service-wide Transportation	67,938	67,938	50,804
Planning, Engineering and Program Support	0 ^c	0 ^c	1,022
Acquisition, Logistics, and Oversight	9,446	9,446	8,946
Investigative and Security Service	1,528	1,528	2,832
Classified Programs	12,751	12,751	12,701
Total for Operation & Maintenance, Navy	5,951,289	6,449,404	6,561,619
Operation & Maintenance, Navy Reserve			
Aircraft Depot Maintenance	14,964	14,964	15,054
Combat Support Forces	9,016	9,016	6,399
Total for Operation & Maintenance, Navy Reserve	23,980	23,980	21,453

Source: GAO analysis of the National Defense Authorization Act for Fiscal Year 2018; the explanatory statement accompanying the Consolidated Appropriations Act, 2018; and Department of Defense data. | GAO-19-333R

^a Amounts appropriated for O&M OCO refer to congressionally designated amounts in the explanatory statement accompanying the Consolidated Appropriations Act, 2018. These amounts may include funding adjustments made by Congress, such as transfers or increases to support certain programs. They do not include adjustments to the designated amounts as a result of transfers or reprogrammings made by the Department of Defense (DOD).

^b Amounts reported as obligated for O&M OCO may not be equal to the amounts appropriated as a result of transfers and reprogrammings. DOD may realign funding between and within appropriation accounts through transfers and reprogrammings, as authorized, and, subject to certain conditions, to meet unanticipated and/or emergent requirements.

^c Although amounts were not specifically authorized or congressionally directed for this sub-activity group, DOD transferred or reprogrammed available appropriated amounts into this sub-activity group for subsequent obligation.

^d Although authorized for O&M OCO, Congress did not appropriate an amount for Coast Guard Support under O&M OCO in fiscal year 2018. Instead, Congress appropriated an amount for the Coast Guard in the Department of Homeland Security Appropriations Act, 2018. Pub. L. No. 115-141, div. F, tit. II (2018).

Table 4: Amounts Authorized, Appropriated, and Obligated for Operation & Maintenance (O&M) Overseas Contingency Operations (OCO) for the U.S. Marine Corps in Fiscal Year 2018

In thousands of dollars

Sub-activity group by appropriation account	Amounts authorized for O&M OCO	Amounts appropriated for O&M OCO ^a	Amounts obligated for O&M OCO ^b
Operation & Maintenance, Marine Corps			
Operational Forces	720,013	800,175	843,416
Field Logistics	256,536	256,536	254,987
Depot Maintenance	52,000	52,000	52,000
Base Operating Support	17,529	197,529	200,634
Training Support	29,421	29,421	29,408
Servicewide Transportation	62,225	62,225	60,679
Classified Programs	3,650	3,650	3,648
Total for Operation & Maintenance, Marine Corps	1,141,374	1,401,536	1,444,772
Operation & Maintenance, Marine Corps Reserve			
Operating Forces	2,548	2,548	2,929
Base Operating Support	819	819	110
Total for Operation & Maintenance, Marine Corps Reserve	3,367	3,367	3,039

Source: GAO analysis of the National Defense Authorization Act for Fiscal Year 2018; the explanatory statement accompanying the Consolidated Appropriations Act, 2018; and Department of Defense data. | GAO-19-333R

^a Amounts appropriated for O&M OCO refer to congressionally directed amounts in the explanatory statement accompanying the Consolidated Appropriations Act, 2018. These amounts may include funding adjustments made by Congress, such as transfers or increases to support certain programs. They do not include adjustments to the designated amounts as a result of transfers or reprogrammings made by the Department of Defense (DOD).

^b Amounts reported as obligated for O&M OCO may not be equal to the amounts appropriated as a result of transfers and reprogrammings. DOD may realign funding between and within appropriation accounts through transfers and reprogrammings, as authorized, and, subject to certain conditions, to meet unanticipated and/or emergent requirements.

Table 5: Amounts Authorized, Appropriated, and Obligated for Operation & Maintenance (O&M) Overseas Contingency Operations (OCO) for the U.S. Air Force in Fiscal Year 2018

In thousands of dollars

Sub-activity group by appropriation account	Amounts authorized for O&M OCO	Amounts appropriated for O&M OCO ^a	Amounts obligated for O&M OCO ^b
Operation & Maintenance, Air Force			
Primary Combat Forces	248,235	338,235	148,449
Combat Enhancement Forces	1,394,962	1,394,962	1,331,504
Air Operations Training	5,450	5,450	89,865
Depot Purchase Equipment Maintenance	699,860	979,860	795,886
Facilities Sustainment, Restoration and Modernization	113,131	113,131	160,368
Contractor Logistics Support and System Support	2,039,551	1,997,151	2,176,298
Flying Hour Program	2,059,363	2,339,363	1,696,340
Base Support	1,088,946	1,088,946	1,049,018
Global C3I and Early Warning	15,274	15,274	54,293
Other Combat Operations Support Programs	198,090	198,090	272,740
Launch Facilities	385	385	299
Space Control Systems	22,020	22,020	36,365
Combatant Command Mission Operations – U.S. Northern Command	381	381	637
Combatant Command Mission Operations – U.S. Strategic Command	698	698	538
Combatant Command Mission Operations – U.S. Cyber Command	35,239	35,239	37,070
Combatant Command Mission Operations – U.S. Central Command	159,520	159,520	192,388
Combatant Command Mission Operations – U.S. Special Operations Command	19,000	19,000	17,900
Security Programs	53,255	53,255	76,232

Airlift Operations	1,430,316	1,430,316	1,550,385
Mobilization Preparedness	213,827	213,827	211,745
Officer Acquisition	300	300	268
Recruit Training	298	298	283
Reserve Officer Training Corps	90	90	0 ^c
Specialized Skill Training	25,675	25,675	23,604
Flight Training	879	879	1,180
Professional Development Education	1,114	1,114	961
Training Support	1,426	1,426	685
Recruiting and Advertising	0 ^d	0 ^d	73
Logistics Operations	151,847	151,847	123,757
Technical Support Activities	8,744	8,744	8,201
Administration	6,583	6,583	3,120
Service-wide Communications	129,508	129,508	125,371
Other Service-wide Activities	84,110	84,110	86,372
International Support	120	120	11,203
Classified Programs BA 1	58,098	58,098	57,802
Total for Operation & Maintenance, Air Force	10,266,295	10,873,895	10,341,201
Operation & Maintenance, Air Force Reserve			
Depot Purchase Equipment Maintenance	52,323	47,323	40,980
Base Support	6,200	6,200	7,512
Total for Operation & Maintenance, Air Force Reserve	58,523	53,523	48,492
Operation & Maintenance, Air National Guard			
Mission Support Operations	3,468	3,468	2,474
Base Support	11,932	11,932	11,002

Total for Operation & Maintenance, Air National Guard	15,400	15,400	13,476
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Source: GAO analysis of the National Defense Authorization Act for Fiscal Year 2018; the explanatory statement accompanying the Consolidated Appropriations Act, 2018; and Department of Defense data. | GAO-19-333R

Note: Numbers may not sum to totals due to rounding.

^a Amounts appropriated for O&M OCO refer to congressionally designated amounts in the explanatory statement accompanying the Consolidated Appropriations Act, 2018. These amounts may include funding adjustments made by Congress, such as transfers or increases to support certain programs. They do not include adjustments to the designated amounts as a result of transfers or reprogrammings made by the Department of Defense (DOD).

^b Amounts reported as obligated for O&M OCO may not be equal to the amounts appropriated as a result of transfers and reprogrammings. DOD may realign funding between and within appropriation accounts through transfers and reprogrammings, as authorized, and, subject to certain conditions, to meet unanticipated and/or emergent requirements.

^c Obligations were not incurred for this sub-activity group, as originally intended, due to unanticipated and/or emergent requirements.

^d Although amounts were not specifically authorized or congressionally directed for this sub-activity group, DOD transferred or reprogrammed available appropriated amounts into this sub-activity group for subsequent obligation.

Table 6: Amounts Authorized, Appropriated, and Obligated for Operation & Maintenance (O&M) Overseas Contingency Operations (OCO) for Defense-wide Agencies, Defense Health Program, Afghanistan Security Forces Fund, and Counter-ISIS Train and Equip Fund in Fiscal Year 2018

In thousands of dollars

Sub-activity group by appropriation account	Amounts authorized for O&M OCO	Amounts appropriated for O&M OCO ^a	Amounts obligated for O&M OCO ^b
Operation & Maintenance, Defense-wide			
Joint Chiefs of Staff	4,841	4,841	4,841
U.S. Special Operations Command	3,305,234	3,197,627	3,356,290
Defense Contract Audit Agency	9,853	9,853	6,353
Defense Contract Management Agency	21,317	21,317	20,243
Defense Information Systems Agency	64,137	64,137	85,897
Defense Legal Services Agency	115,000	115,000	111,168
Defense Media Activity	13,255	13,255	13,255
Defense Security Cooperation Agency	2,062,000	1,887,000	542,449
Defense Threat Reduction Agency	0 ^c	314,558	314,541
Department of Defense Education Activity	31,000	31,000	31,000
Office of the Secretary of Defense	34,715	34,715	34,615
Washington Headquarters Services	3,179	3,179	1,905
Classified Programs	1,878,713	1,878,713	1,946,558
Total for Operation & Maintenance, Defense-wide	7,543,244	7,575,195	6,469,115
Defense Health Program			
In-House Care	0 ^c	61,857	69,287
Private Sector Care	0 ^c	331,968	331,968
Consolidated Health Support	0 ^c	1,980	4,601
Total for Defense Health Program	0^c	395,805	405,856

Afghanistan Security Forces Fund^d			
Afghan National Army Sustainment	2,660,855	2,558,855	1,866,246
Afghan National Army Infrastructure	21,000	21,000	62,900
Afghan National Army Equipment and Transportation	684,786	684,786	508,567
Afghan National Army Training and Operations	405,117	368,117	312,366
Afghan National Police Sustainment	955,574	823,874	357,191
Afghan National Police Infrastructure	39,595	39,595	2,180
Afghan National Police Equipment and Transportation	75,976	75,976	34,348
Afghan National Police Training and Operations	94,612	94,612	98,193
Total for Afghanistan Security Forces Fund	4,937,515	4,666,815	3,241,991
Counter-Islamic State of Iraq and Syria (ISIS) Train and Equip Fund^d			
Counter-ISIS - Iraq	1,269,000	1,269,000	108,524
Counter-ISIS - Syria	500,000	500,000	116,294
Total for Counter-ISIS Train and Equip Fund	1,769,000	1,769,000	224,818

Source: GAO analysis of the National Defense Authorization Act for Fiscal Year 2018; the explanatory statement accompanying the Consolidated Appropriations Act, 2018; and Department of Defense data. | GAO-19-333R

^aAmounts appropriated for O&M OCO refer to congressionally designated amounts in the explanatory statement accompanying the Consolidated Appropriations Act, 2018. These amounts may include funding adjustments made by Congress, such as transfers or increases to support certain programs. They do not include adjustments to the designated amounts as a result of transfers or reprogrammings made by the Department of Defense (DOD).

^bAmounts reported as obligated for O&M OCO may not be equal to the amounts appropriated as a result of transfers and reprogrammings. DOD may realign funding between and within appropriation accounts through transfers and reprogrammings, as authorized, and, subject to certain conditions, to meet unanticipated and/or emergent requirements.

^cThe National Defense Authorization Act for Fiscal Year 2018 did not specifically authorize OCO amounts for the Defense Health Program and the Defense Threat Reduction Agency. However, appropriated OCO amounts were congressionally designated to and executed out of the programs' O&M appropriation account.

^dThe Afghanistan Security Forces Fund and the Counter-Islamic State of Iraq and Syria Train and Equip Fund accounts include appropriated amounts made available for a 2-year period, that is, fiscal years 2018 and 2019. However, the obligated amounts reflect fiscal year 2018 only. The U.S. Department of the Treasury's annual *Combined Statement of Receipts, Outlays, and Balances of the United States Government* lists both the Afghanistan Security Forces Fund and the Counter-Islamic State of Iraq and Syria Train and Equip Fund as O&M appropriations.

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