



June 2015

# MILITARY PERSONNEL

## Army Needs a Requirement for Capturing Data and Clear Guidance on Use of Military for Civilian or Contractor Positions

## Why GAO Did This Study

To mitigate the effects of budget uncertainty, the Army uses borrowed military personnel to perform tasks previously performed by civilians or contractors. Under Army Regulation 570-4, this use is generally restricted to a limited time and to duties deemed military essential or filling critical requirements, and can be in or outside of a soldier's military occupation. Due to the sequestration of budgetary resources in fiscal year 2013, the Army expected an increased use of these personnel, suspended some requirements in the Army regulation, and required monthly usage reports.

House Report 113-102 included a provision for GAO to review the Army's use of borrowed military personnel. This report examines the extent to which the Army, during fiscal years 2013 and 2014, (1) used borrowed military personnel, and what is known about any readiness and training impacts and (2) considered costs when making decisions for this use. GAO reviewed relevant DOD and Army documents, analyzed cost data, and interviewed cognizant officials. GAO visited selected installations and while not generalizable, information obtained from these site visits provided insight into the use of borrowed military personnel.

## What GAO Recommends

GAO recommends that the Army establish a requirement and guidance for monitoring the use of borrowed military personnel and improve oversight of cost reporting. DOD concurred with three recommendations and partially concurred with one. DOD also raised a definitional issue which GAO addresses in this report.

View [GAO-15-349](#). For more information, contact Brenda S. Farrell at (202) 512-3604 or [farrellb@gao.gov](mailto:farrellb@gao.gov).

## MILITARY PERSONNEL

### Army Needs a Requirement for Capturing Data and Clear Guidance on Use of Military for Civilian or Contractor Positions

## What GAO Found

The Army does not know the extent to which it used borrowed military personnel during fiscal years 2013 and 2014 because (1) it is unable to distinguish borrowed military personnel from the larger category of special duty personnel in its monthly special duty reports and (2) the Army did not collect complete and accurate data on special duty use through its reporting mechanisms at that time. In addition, because of these shortcomings in its data on borrowed military personnel, the Army does not know the extent to which the use of borrowed military personnel affected readiness and training. An Army regulation requires borrowed military personnel assignments normally should be limited to 90 days, but temporary guidance provided during fiscal years 2013 and 2014 was unclear with respect to any limitation in length. The Army did not track the actual amount of time soldiers served in this temporary status, thereby limiting its ability to monitor this usage. Further, borrowed military personnel were used in various capacities outside of their Military Occupational Specialty including as lifeguards, grounds maintenance personnel, and gym attendants because the Army did not provide specific guidance on what functions it considered appropriate to fill with borrowed military personnel. The Army's monthly reporting requirement on use of borrowed personnel expired at the beginning of fiscal year 2015, so the Army does not now have a requirement to monitor this usage even though Army officials said this usage of borrowed military personnel would continue. Without a continued requirement and clear guidance for identifying and monitoring the extent to which borrowed military personnel are used, the Army risks allocating its resources inefficiently and ineffectively and may be unable to identify any potential problems with this use of personnel, including any impacts on training and readiness.

The Army did not consider full costs in fiscal years 2013 and 2014 when deciding to use borrowed military personnel and the Army did not provide the oversight that was necessary to ensure that commanders documented and reported the full costs of using borrowed military personnel in these years. This is important because the full costs of borrowed military personnel can be greater than civilian personnel performing the same function. GAO reviewed special duty data reported in February 2014, and found that none of the 13 commands and installations reviewed reported the full costs for all military, civilian, and contractor personnel. In March 2013, in addition to Department of Defense (DOD) guidance, the Secretary of the Army directed installations using borrowed military personnel to report the full costs of military personnel in accordance with DOD's cost-estimating policy. However, the Army did not provide sufficient oversight to help ensure commanders documented and reported the full costs of borrowed military personnel. Without Army oversight to help ensure the full costs for the use of borrowed military personnel are considered, documented, and reported, the Army will not have a comprehensive picture of these personnel costs, which may negatively affect its ability to make informed strategic decisions about workforce requirements.

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June 15, 2015

### Congressional Committees

The term “borrowed military personnel” generally refers to military personnel used to perform work previously performed by government civilians or contracted services. According to the Department of Defense (DOD), borrowed military personnel have been used for decades as a management tool to, in part, mitigate the effects of budget uncertainty.<sup>1</sup> In February 2013, the acting Under Secretary of Defense for Personnel and Readiness testified that the prospect of across-the-board cuts associated with sequestration prompted DOD components to implement hiring freezes and release term and temporary civilians.<sup>2</sup> Hence, military senior leaders turned to borrowed military personnel to help ensure work was performed. However, in the February 2013 testimony, the Under Secretary added that borrowing or repurposing military personnel is contrary to DOD workforce management policies and adversely impacts recruitment, accession, retention, and readiness. In addition, the Under Secretary indicated that DOD would attempt to prevent the use of borrowed military personnel, but the realities of the fiscal environment at

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<sup>1</sup>DOD memorandums and Army Regulations and memorandums refer to “borrowed military manpower,” which we refer to as borrowed military personnel. “Borrowed military personnel” is defined by Army Regulation 570-4 as one part of the larger category of use named “special duty.” DOD has used the term borrowed military personnel to refer to the use of military personnel to perform work previously performed by government civilians or contracted services.

<sup>2</sup>Sequestration—the process of presidentially directed, largely across-the-board spending reductions under which budget authority is reduced to enforce certain budget policy goals—was a result of the Budget Control Act of 2011, Pub. L. No. 112-25 (2011) (as amended). This act, as implemented by the Office of Management and Budget, required spending cuts of \$37 billion from DOD’s budget in fiscal year 2013 through across-the-board, proportional reductions in funding provided in the appropriations acts for most defense accounts, including accounts related to DOD’s civilian workforce and contracted services. For additional information, see GAO, *Sequestration: Comprehensive and Updated Cost Savings Would Better Inform DOD Decision Makers If Future Civilian Furloughs Occur*, [GAO-14-529](#) (Washington, D.C.: June 17, 2014).

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that time would leave commanders with no choice but to use borrowed military personnel.<sup>3</sup>

In March 2013, the President ordered the sequestration of budgetary resources, which resulted in a \$37 billion reduction in DOD's discretionary budget for the remainder of fiscal year 2013. Spending reductions under sequestration affected DOD's civilian workforce and many programs and functions, which we reported would require DOD to accept some risk in maintaining the readiness of military forces.<sup>4</sup> The House Armed Services Committee noted that in an April 2013 testimony before the committee, the Secretary of the Army predicted that the Army could use as many as 8,000 borrowed military personnel.<sup>5</sup>

Our prior work has emphasized the importance of strategically determining DOD's appropriate workforce mix as well as assessing personnel costs and impacts to readiness. Specifically, in 2001, we added strategic human-capital management for all federal civilians—including those at DOD—to our High-Risk List because of the long-standing lack of leadership commitment in this area.<sup>6</sup> Moreover, in September 2012, we found that DOD personnel data were incomplete and noted that DOD had existing guidance that required officials to consider personnel costs, among other factors, when making certain workforce decisions. For example, we identified a February 2005 DOD directive<sup>7</sup> stating that missions shall be accomplished using the least-costly mix of personnel (military, civilian, and contract) consistent with military requirements and

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<sup>3</sup>Department of Defense, Under Secretary of Defense for Personnel and Readiness (Acting), *Prepared Statement*, testimony before the House Armed Services Committee, Subcommittee on Military Personnel, 113th Cong., 1st sess., Feb. 27, 2013.

<sup>4</sup>[GAO-14-529](#).

<sup>5</sup>H.R. Rep. 113-102, at 202 (June 7, 2013).

<sup>6</sup>GAO, *High-Risk Series: An Update*, [GAO-01-263](#) (Washington, D.C.: January 2001).

<sup>7</sup>Department of Defense Directive 1100.4, *Guidance for Manpower Management* (Feb. 12, 2005).

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other needs of the department.<sup>8</sup> Also, in May 2013, we found that DOD had not taken a holistic approach to its workforce requirements to achieve the appropriate balance using all three components—military, civilian, and contractor—of its total workforce, and to prioritize the achievement of a workforce sufficiently sized and of the appropriate mix to carry out DOD’s mission over costs. We recommended that DOD revise its workforce policies and procedures to address the determination of the appropriate workforce mix. DOD partially concurred, stating that it had issued updated guidance related to its military, civilian, and contractor manpower management and did not believe additional direction was necessary at the time of the report.<sup>9</sup> As of April 2015, DOD has not taken actions to implement this recommendation. Further, in June 2014, we reported on DOD’s implementation of furloughs for its civilians, where we found that clarifying guidance from DOD was issued in 2013 to help ensure that borrowed military personnel were not used to compensate for lost work resulting from the civilian furlough, and no evidence was found at that time to indicate that borrowed military personnel were used in this manner.<sup>10</sup>

The House Armed Services Committee report<sup>11</sup> accompanying a bill for the National Defense Authorization Act for Fiscal Year 2014 noted that the use of borrowed military personnel outside of a servicemember’s Military Occupational Specialty may pose risks to readiness and training and included a provision for us to review the use of borrowed military personnel. This report examines the extent to which (1) the Army used borrowed military personnel for fiscal years 2013 and 2014 and what is known about any impacts on training and readiness during that period,

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<sup>8</sup>GAO, *Human Capital: DOD Needs Complete Assessments to Improve Future Strategic Workforce Plans*, [GAO-12-1014](#) (Washington, D.C.: Sept. 27, 2012). We made several recommendations in that report to help improve DOD’s strategic workforce planning, including a recommendation to provide guidance for developing future plans that identifies, among other things, the number of personnel in DOD’s military, civilian, and contractor workforces. DOD partially concurred, stating that additional improvements were needed but that it did not believe additional direction was necessary. As of August 2014, DOD officials said DOD had efforts under way to allow the department to collect and report on the number of contractors in its workforce.

<sup>9</sup>GAO, *Human Capital: Additional Steps Needed to Help Determine the Right Size and Composition of DOD’s Total Workforce*, [GAO-13-470](#) (Washington, D.C.: May 29, 2013).

<sup>10</sup>[GAO-14-529](#).

<sup>11</sup>H.R. Rep. 113-102, at 202 (June 7, 2013).

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and (2) the Army considered costs when making decisions to use borrowed military personnel for fiscal years 2013 and 2014.

Through discussions in March 2014 with officials from the Navy, the Marine Corps, and the Air Force we did not obtain any indication that they were using military personnel for civilian or contractor positions. Furthermore, the House Armed Services Committee report noted that the Department of the Navy and the Department of the Air Force stated in April 2013 testimony before the committee that they did not anticipate using large numbers of military personnel for this purpose. Therefore, we focused our review on the Army's use of borrowed military personnel. In addition, we limited our review to fiscal years 2013 and 2014, which reflects the period immediately before, during, and after sequestration was ordered in March 2013.

To determine the extent to which the Army used borrowed military personnel for fiscal years 2013 and 2014 and what is known about any readiness and training impacts, we reviewed DOD, Army, and local installation policies and guidance regarding the use of special duty personnel, which includes borrowed military personnel and another category of special duty personnel.<sup>12</sup> We also obtained and analyzed data reported to the Army by installations and commands on special duty personnel use during these years. To assess the reliability of the data, we performed electronic testing of key data elements, reviewed related documentation, and conducted interviews with knowledgeable officials. We identified problems with the data that we will discuss in this report. We also visited five installations—Fort Bragg, North Carolina; Fort Stewart, Georgia; Fort Hood, Texas; Fort Rucker, Alabama; and U.S. Army Pacific Command, Hawaii—to interview personnel involved in determining the use, tracking and reporting, cost, and impacts on readiness and training of borrowed military personnel. We selected these installations and commands to reflect a range of reported use of special duty personnel, which included borrowed military personnel, from

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<sup>12</sup>Special duty consists of borrowed military personnel and troop diversion. Borrowed military personnel is the use of military personnel from an Army unit to perform duties within certain activities where an approved personnel requirement exists but for which no personnel position has been authorized. Troop diversion is the use of soldiers not meeting the borrowed military personnel definition, to perform recurring duties with an organization or unit other than that to which they are assigned, while continuing to be administered and accounted for by the unit of assignment. Troop diversion usually involves military personnel serving in military positions such as funeral detail, soldier welcoming and orientation, and ammunition control.



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February 2014 through July 2014, because this was the most recent data available to us. While not generalizable, the information obtained from these visits provided insights into the factors that affect use of borrowed military personnel at the local level. We also interviewed officials within the Office of the Under Secretary of Defense for Personnel and Readiness, the Office of the Assistant Secretary of the Army for Manpower and Reserve Affairs, and the Army Installation Management Command. We reviewed certain historical statutory requirements for reporting on the impact of using borrowed military personnel on readiness and our prior reports on readiness reporting. We also reviewed the Army's monthly special duty reports for any specific discussion of the impact of readiness from using borrowed military personnel. We interviewed readiness officials located at the installations and commands we visited. We also interviewed readiness officials within the Office of the Secretary of Defense and the Office of the Secretary of the Army.

To determine the extent to which the Army considered costs when making decisions to use borrowed military personnel for fiscal years 2013 and 2014, we obtained and analyzed cost data for 13 installations and commands for February 2014 included in the Army's special duty reports, which includes borrowed military personnel, generated by the Office of the Secretary of the Army and Army commands and installations.<sup>13</sup> As noted earlier, we identified problems with the data that we discuss in this report. We reviewed DOD and Army guidance for collecting and reporting full cost data on special duty personnel. Further, we compared this guidance with criteria for assessing and tracking costs, such as those included in *Standards for Internal Control in the Federal Government*, as well as findings and conclusions from our prior reports on assessing the

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<sup>13</sup>We reviewed February 2014 cost data because this was the only month of data available that included reported cost information. The 13 installations and commands we reviewed represent the installations included in Army Forces Command (FORSCOM), U.S. Army Pacific Command, and Army Installation Management Command, each of which represented high levels of special duty use.

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full cost of military and civilian personnel and the contracted workforce.<sup>14</sup> In addition to interviewing officials identified above, we interviewed officials within the Office of the Secretary of Defense's Office of Cost Assessment and Program Evaluation.

We conducted this performance audit from February 2014 to June 2015 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. More information on our scope and methodology can found in appendix I.

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## Background

DOD does not have a common definition of borrowed military personnel. However, Army Regulation 570-4 defines borrowed military personnel as one part of the larger category of use named "special duty."<sup>15</sup> Special duty comprises borrowed military personnel and troop diversion, and is the performance of a duty by personnel with an organization other than the unit to which they are permanently assigned. Borrowed military personnel is defined as the use of military personnel from an Army unit to perform duties within certain activities where an approved civilian personnel requirement exists but for which no personnel position has been authorized. Troop diversion—such as performing military funeral honors—is the use of soldiers not meeting the borrowed military personnel definition, to perform recurring duties with an organization or unit other than that to which they are assigned, while continuing to be administered and accounted for by the unit of assignment.

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<sup>14</sup>GAO, *Standards for Internal Control in the Federal Government*, [GAO/AIMD-00-21.3.1](#) (Washington, D.C.: November 1999); *Human Capital: Opportunities Exist to Further Improve DOD's Methodology for Estimating the Cost of Its Workforces*, [GAO-13-792](#) (Washington, D.C.: Sept. 25, 2013); and *GAO Cost Estimating and Assessment Guide: Best Practices for Developing and Managing Capital Program Costs*, [GAO-09-3SP](#) (Washington, D.C.: Mar. 2, 2009). We developed one of the key critical success factors to strategic human capital planning, data-driven human capital decisions, based on prior reports and testimonies examining best practices in strategic human capital management. See [GAO-13-792](#) for more information about the methodologies used to develop these criteria.

<sup>15</sup>Army Regulation 570-4, *Manpower Management, Manpower, and Equipment Control* (Feb. 8, 2006).

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As a result of the drawdown of military forces in Iraq and Afghanistan, coupled with sequestration and budget reductions, the Army has faced reductions in its civilian and contractor support workforces. According to Army officials, soldiers are selected for borrowed military personnel duty for a variety of reasons, including but not limited to being in a reduced training cycle, separating from the Army, or not being able to perform their regular duty.<sup>16</sup> Army Regulation 570-4 outlines the conventional process by which special duty personnel, including borrowed military personnel, may be utilized, including duration and use limitations. For example, the regulation limits the duty period to 90 days and states that soldiers may only be used to fulfill existing approved personnel requirements.

The Offices of the Secretary of Defense and Secretary of the Army issued additional implementing memorandums to Senior Commanders and Senior Managers governing the use and accountability of borrowed military personnel in February and March 2013. These memorandums provided temporary exceptions to some of the requirements outlined in Army Regulation 570-4.<sup>17</sup> For example, in March 2013, citing the effects of the pending sequestration and to satisfy mission critical demands, the Secretary of the Army issued a memorandum suspending certain policies on the use of soldiers performing special duty.<sup>18</sup> The memorandum included suspending the 90-day limitation on special duty, including borrowed military personnel, and providing senior commanders and senior managers the authority to approve special duty outside a soldier's Military Occupational Specialty "when required to meet an urgent or extraordinary Army need or to perform a mission critical function." These policies remained suspended until October 1, 2014. The memorandum

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<sup>16</sup>Some Army units utilize a Red-Amber-Green Training Cycle. Units in a Red Training Cycle have reduced unit-training requirements that give soldiers an opportunity to be available for borrowed military personnel duty, among other things.

<sup>17</sup>Department of Defense, Under Secretary of Defense for Personnel and Readiness Memorandum, *Request for Expansion of Authority and Flexibility Regarding the Use of Borrowed Military Manpower* (Nov. 14, 2013); Department of the Army, Secretary of the Army Memorandum, *Special Duty (Borrowed Military Manpower and Troop Diversion)—Temporary Suspension of Certain Army Policy Constraints and Temporary Delegation of Certain Exception and Other Approval Authorities* (Mar. 11, 2013); and Department of the Army, Secretary of the Army Memorandum, *Request for Expansion of Authority and Flexibility Regarding the Use of Borrowed Military Manpower* (Sept. 30, 2013).

<sup>18</sup>Secretary of the Army Memorandum, *Special Duty (Borrowed Military Manpower and Troop Diversion)—Temporary Suspension of Certain Army Policy Constraints and Temporary Delegation of Certain Exception and Other Approval Authorities* (Mar. 11, 2013).

also required commands to report on the use of special duty, including the use of borrowed military personnel. Table 1 provides a timeline and summary information on selected memorandums and guidance issued since 2012. These memorandums were selected for their relevance to special duty and borrowed military personnel.

**Table 1: Timeline of Selected Secretary of Defense and Secretary of the Army Special Duty and Borrowed Military Personnel Memorandums and Guidance Issued since March 2012**

Date	Issuing office	Document title	Summary of related provisions
March 2, 2012	Under Secretary of Defense for Personnel and Readiness	<i>Guidance Related to the Utilization of Military Manpower to Perform Certain Functions</i>	Acknowledges that there may be instances where military personnel can be used to appropriately satisfy a near-term demand, but that the Department of Defense (DOD) must be vigilant in ensuring military personnel are not inappropriately utilized, particularly in a manner that may degrade readiness. It also requires calculation of the full costs when using military personnel for non-military-essential tasks.
February 21, 2013	Assistant Secretary of Defense for Readiness and Force Management	<i>Total Force Management and Budgetary Uncertainty</i>	Military units may perform work previously performed by civilian employees and contracted support as part of a rotation base for an operational capability, provided this is done on a limited and temporary basis. In the event of sequestration, where military personnel accounts are exempted, there may be instances where military personnel can be used on a short-term, emergency basis to satisfy a demand that is of mission-critical importance.
March 11, 2013	Secretary of the Army	<i>Special Duty (Borrowed Military Manpower and Troop Diversion)—Temporary Suspension of Certain Army Policy Constraints and Temporary Delegation of Certain Exception and Other Approval Authorities</i>	Suspends certain policy constraints, such as the 90 day limitation on the use of borrowed military personnel included in Army Regulation 570-4 and directs senior commanders to report on special duty use, to include borrowed military personnel use, and full costs of personnel monthly through fiscal year 2013.
September 30, 2013	Secretary of the Army	<i>Request for Expansion of Authority and Flexibility Regarding the Use of Borrowed Military Manpower</i>	Requests the Under Secretary of Defense for Personnel and Readiness to approve exceptions to DOD’s Instruction 1100.22, Policies and Procedures for Determining Workforce Mix (Apr. 12, 2010) and other applicable memorandums and guidance, for military personnel to be temporarily utilized outside of their Military Occupation Specialty in place of civilians or contractor support.
November 14, 2013	Under Secretary of Defense for Personnel and Readiness	<i>Request for Expansion of Authority and Flexibility Regarding the Use of Borrowed Military Manpower</i>	Responds to the Secretary of the Army’s September 2013 request for an exception to policy and extends the exceptions delineated in the Assistant Secretary of Defense for Readiness and Force Management’s February 2013 memorandum.

Date	Issuing office	Document title	Summary of related provisions
December 18, 2013	Secretary of the Army	<i>Special Duty (Borrowed Military Manpower and Troop Diversion)—Extension of Temporary Suspension and Delegation of Authorities</i>	Extends suspension of policy constraints outlined in the Secretary of the Army's March 2013 memorandum through fiscal year 2014.
August 21, 2014	Deputy Assistant Secretary of the Army (Force Management, Manpower, and Resources)	<i>Guidance for Utilization of Military Manpower</i>	Indicates that the exceptions granted in the December 2013 Secretary of the Army memorandum will not be extended to fiscal year 2015.  Outlines examples of military essential functions and acceptable uses of military personnel.  Reiterates that military personnel may be used for non-military-essential functions when they are the least-costly option.

Source: GAO analysis of DOD and Army documents. | GAO-15-349

Notes: With the exception of the November 14, 2013, memorandum, which was directed specifically to the Army, all memorandums from the Offices of the Secretary of Defense are directed to all of the military services. In addition, the information in this table is current as of March 2015.

In August 2014, the Deputy Assistant Secretary of the Army for Force Management, Manpower and Resources stated in a memorandum<sup>19</sup> that the exception to policies on special duty, including borrowed military personnel, would not be in effect for fiscal year 2015 and beyond. Terminating the exception means returning to DOD's and the Army's conventional policies on special duty, including Army Regulation 570-4, starting at the beginning of fiscal year 2015.

<sup>19</sup>Department of the Army, Deputy Assistant Secretary of the Army (Force Management, Manpower, and Resources) Memorandum, *Guidance for Utilization of Military Manpower* (Aug. 21, 2014).

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## The Army Does Not Know the Extent It Used Borrowed Military Personnel or if Its Use Impacted Training and Readiness during Fiscal Years 2013 and 2014

The Army does not know the extent to which it used borrowed military personnel during fiscal year 2013 and fiscal year 2014 because it is unable to distinguish borrowed military personnel from the larger category of special duty in its monthly special duty reports, and the Army did not collect complete and accurate data on special duty use, including borrowed military personnel use, through its reporting mechanisms at that time. In addition, because of these shortcomings in its data on borrowed military personnel, the Army does not know the extent to which the use of borrowed military personnel impacted readiness and training. Our analysis of the special duty data and the information we obtained from discussions with Army officials indicate that the Army's use of borrowed military personnel varied throughout the military service with respect to the length of time Army personnel were assigned to such duties and the types of positions filled in fiscal years 2013 and 2014.

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## The Army Does Not Know the Extent to Which It Used Borrowed Military Personnel

The Army does not know the extent to which it used borrowed military personnel during fiscal years 2013 and 2014, because it is unable to distinguish borrowed military personnel from a larger category of special duty in its monthly special duty reports. For example, in July 2014, Army commands reported a total of 6,957 special duty personnel to the Secretary of the Army's Office of Manpower and Reserve Affairs.<sup>20</sup> We requested that the Army provide the total number of borrowed military personnel used in that month; however, Army officials were unable to provide these data. Army officials said that while they assume borrowed military personnel constituted a large share of the special duty total, they could not provide a precise number for this month or any month because they were unable to distinguish borrowed military personnel from special duty personnel.<sup>21</sup>

The Secretary of the Army's March 2013 memorandum temporarily suspended certain policy constraints on the use of special duty and

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<sup>20</sup>July 2014 was the most-recent month of Army-wide data on the use of borrowed military personnel available to us. In addition, Army Forces Command (FORSCOM) constituted the largest share of the service's total of reported special duty personnel. Specifically, the Army reported that Army Forces Command had 6,520 of the total, or about 94 percent, for the same month.

<sup>21</sup>Although the data are of insufficient reliability overall, we found the data to be sufficient for use on a limited basis to provide examples regarding special duty personnel. Furthermore, we have included elements of the Army's special duty personnel data because they are used by the Army to inform its decision making.

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required Army commands and subordinate units to provide monthly special duty utilization reports to the Assistant Secretary of the Army for Manpower and Reserve Affairs starting in April 2013.<sup>22</sup> The memorandum included a template that displayed the type of information to be included in the monthly special duty reports. The information to be reported includes the unit to which the soldier is assigned, the soldier's Military Occupational Specialty, the soldier's grade, the start and planned end dates for the special duty, and the position in which the duty is being performed.

Our analysis of the template used by the reporting units found that it did not include identifiers that would enable the Army to distinguish borrowed military personnel from other special duty data. Further, the Army does not have other data-collection tools or methods that could distinguish these data. An Assistant Secretary of the Army for Manpower and Reserve Affairs official said that the Army has traditionally managed borrowed military personnel as part of its management of special duty and therefore any identifiers or data-collection tools the Army has developed have been oriented toward collecting information at the special duty level rather than distinguishing the subcategory of borrowed military personnel within special duty. *Standards for Internal Controls in the Federal Government* state that control activities can help ensure that management's directives are carried out. Control activities are the mechanisms used to enforce management directives, and include the review of information systems to ensure completeness and accuracy of all data.<sup>23</sup> Without a data-collection tool or method, such as including identifiers in the monthly special duty report template, that distinguishes borrowed military personnel from other special duty personnel, the Army cannot determine the extent to which borrowed military personnel were used.

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<sup>22</sup>Secretary of the Army Memorandum, *Special Duty (Borrowed Military Manpower and Troop Diversion)—Temporary Suspension of Certain Army Policy Constraints and Temporary Delegation of Certain Exception and Other Approval Authorities*.

<sup>23</sup>[GAO/AIMD-00-21.3.1](#).

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Army Reports on the Use of Special Duty, Which Include Borrowed Military Personnel, Are Not Complete and Accurate, Hindering Army Visibility into Training and Readiness Impacts

Army reports on the use of special duty, which includes borrowed military personnel, are not complete and accurate due to insufficient guidance from the Army, and thus the Army does not have visibility into the training and readiness impacts of this use. We reviewed Army reports on the use of special duty personnel, including borrowed military personnel, from April 2013 through July 2014 and found that all of the reports were incomplete.<sup>24</sup> We then compared these reports against a list of commands we identified from interviews that had used special duty personnel during this period. Specifically, we found that none of the reports contained data from all of the commands that we found from interviews had used borrowed military personnel, and even when the report included data from a command, we identified instances where the data the command reported were likely incomplete. For example, an Army Forces Command (FORSCOM) official stated that the command had used several thousand borrowed military personnel in every month since the reporting requirement started in April 2013, but FORSCOM data were not included in the special duty reports for the months of April 2013, June 2013, and July 2013. In addition, U.S. Army Pacific Command had consistently reported special duty personnel use from April 2013 through February 2014 and then did not report in March 2014. Army Pacific Command officials said that they used borrowed military personnel in March 2014 but were unable to report in that month. An Assistant Secretary of the Army for Manpower and Reserve Affairs official said that some special duty reports may not have special duty personnel information from some commands because the commands did not have special duty personnel to report for that month. However, the official also noted that commands often failed to report in months when they used special duty personnel. Further, we found that even when a command reported special duty personnel use, the data in some instances may have been incomplete and inaccurate. For example, the May 2014 special duty report showed 9 special duty personnel for U.S. Army Pacific Command, while the command reported an average of over 250 special duty personnel in previous months.

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<sup>24</sup>We received five special duty reports from the Army for the period covering February through July 2014 listing every position reported as special duty personnel to the Army, and all five reports were not complete. The Army did not prepare a report for June 2014. In addition, we received a summary of 11 special duty reports, covering the period from April 2013 through February 2014, which provided the total number of special duty personnel and the breakdown of the total by reporting command.



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We also found that there were problems with the completeness of the data collected by the installations and commands and reported to the Army.<sup>25</sup> Specifically, there were varying and changing interpretations by Army installation officials with regard to what should be included in the monthly special duty reports. For example, the Army reported a total of 833 special duty personnel used at Fort Hood in its February 2014 special duty report. However, during our visit to Fort Hood in May 2014, Army officials said that the number of special duty personnel dropped from 833 in February to 435 in May 2014. They explained that in May 2014 they revised their interpretation of special duty personnel to no longer include soldiers being used as part of white cycle taskings,<sup>26</sup> and this was largely why the number decreased. Officials stated that the revisions were made because the duties are something that they have to perform, and that special duty personnel are already out of their training cycle. Such a change makes it impossible to assess trends in the use of special duty personnel, which includes borrowed military personnel, solely by examining monthly special duty reports.

Because installations and commands did not report complete and accurate data, Army reporting of special duty personnel use, including borrowed military personnel, in its monthly special duty reports is also not accurate. *Standards for Internal Control in the Federal Government* state that agencies should identify, record, and distribute pertinent information to the right people in sufficient detail and that decision makers need complete and consistent data in order to carry out their responsibilities.<sup>27</sup>

The March 2013 Army memorandum that directed Army commands to report monthly on the use of special duty did not specifically assign responsibilities for oversight of the collection and analysis of these data. In addition, the monthly special duty reporting requirement is no longer in effect for fiscal year 2015. With the elimination of the reporting requirement in the memorandum, the Army was left without a requirement

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<sup>25</sup>GAO, *Assessing the Reliability of Computer-Processed Data*, [GAO-09-680G](#) (Washington, D.C.: February 2009). According to the guide, consistency is a subcategory of accuracy.

<sup>26</sup>Installation officials stated that white cycle taskings are enduring requirements outside of the soldier's normal training cycles. They require the soldier to work away from his or her unit for an extended period of time, but may fall within the soldier's MOS.

<sup>27</sup>GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: September 2014).

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to collect these data. However, Army officials said that they expect to use borrowed military personnel in fiscal year 2015 and beyond. During the time in which the monthly reporting requirement was in effect, Assistant Secretary of the Army for Manpower and Reserve Affairs officials stated that they did not take steps to help ensure the completeness and accuracy of special duty data, including borrowed military personnel data, reported by installations and commands, nor did they attempt to identify and resolve data discrepancies outside of duplicate entries. These officials stated that when reporting problems were raised, they met with commands to provide better insight into the data being sought and to stress the importance of timely reporting. The officials explained, however, that they are not assigned responsibilities for ensuring the completeness and accuracy of borrowed military personnel data and instead rely on the commands and subordinate units to perform these responsibilities because these organizations had much better insight into and understanding of the information being reported. The officials further stated that the Office of the Secretary of the Army appeared to be satisfied with the reports because they had not received any negative feedback from that office.

Furthermore, Army Regulation 570-4, which again governs the use of special duty personnel including borrowed military personnel, is unclear with respect to specifying responsibilities for overseeing the collection of data on borrowed military personnel. This regulation does not provide guidance on the collection and reporting of data on the use of special duty personnel. For example, there is no requirement in this regulation for Army units to report on the number of special duty personnel, including borrowed military personnel, being used for any specific period. Without such a requirement in its regulations, the Army will not likely be in a position to know the extent of the use of these personnel nor can the Army predict or track current usage trends.

The Army also is not in a position to know the extent to which the use of these personnel impacts training and readiness because it does not know the full extent to which it used borrowed military personnel in fiscal years 2013 and 2014, and currently does not have a tool to collect data on borrowed military personnel use. Further, DOD has diminished visibility of impacts because the Army had not included information on borrowed manpower impacts in its quarterly readiness reports to Congress as was

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previously required by section 482 of Title 10 of the United States Code.<sup>28</sup> We previously found the need for Congress and DOD to have accurate and relevant readiness information in these reports in order to make informed decisions about the use of military forces, and the related resource needs. In July 2013, we found that in its quarterly readiness reports that covered the period from April 2012 through March 2013, DOD addressed most but not all of the required reporting elements.<sup>29</sup> For example, the U.S. Code required DOD to report on 26 elements including borrowed manpower.<sup>30</sup> In analyzing DOD's reports, we found that DOD addressed 18 of the 26 elements, partially addressed 3 elements, and did not report on 5 elements. Borrowed manpower was one of the 5 elements on which DOD did not report. Further, at that time the Secretary of the Army's March 2013 memo required the Army to report on the readiness impacts of using borrowed military personnel but did not include such data.

An official in the Office of the Assistant Secretary of the Army for Manpower and Reserve Affairs stated the use of borrowed military personnel appears to have a minimal impact on readiness and training, and this assessment is based on the low number of borrowed military personnel included in the monthly special duty reports for fiscal years 2013 and 2014. The official explained that the Army has a total of over 500,000 military personnel and the Army, in its monthly special duty reports, which includes borrowed military personnel, indicated a monthly average of about 6,000 special duty personnel, or about 1 percent of the total Army military personnel population, at that time.

At all five of the Army installations we visited, officials stated that they have established processes to minimize any borrowed military personnel impacts on unit readiness and training. They stated that senior commanders are selective in the number of soldiers they approve for borrowed military personnel duty. As previously discussed, senior

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<sup>28</sup>Prior to amendments in 2013, 10 U.S.C. § 482 required reporting on borrowed manpower in DOD's quarterly readiness reports.

<sup>29</sup>GAO, *Military Readiness: Opportunities Exist to Improve Completeness and Usefulness of Quarterly Reports to Congress*, [GAO-13-678](#) (Washington, D.C. July 26, 2013).

<sup>30</sup> The National Defense Authorization Act for Fiscal Year 2014 made several changes to the quarterly reporting requirements, including the removal of the requirement to report on borrowed manpower impacts on readiness. See Pub. L. No. 113-66, § 331 (2013) amending 10 U.S.C. § 482

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commanders took measures to minimize borrowed military personnel use by deciding to resource a position or function partially or not at all. Furthermore, officials stated additional precautions were taken to ensure that soldiers approved for borrowed military personnel were drawn from units that were not engaged in training or any effort that contributes to sustaining or achieving readiness requirements. For instance, officials at the five installations we visited said that they limit the tasking of borrowed military personnel to units and individuals engaged in the reset phase of the Army's training and readiness model, in which the operational unit works to achieve readiness prior to being deployed. These officials said that soldiers are typically available for borrowed military personnel duty for no more than 90 days during the reset phase after allowing for a period to recover from deployment and to perform other duties required of soldiers at their home station. These officials added that it is during this 90-day period that soldiers are generally assigned to borrowed military duty.

Army officials at the installations we visited stated that they also attempt to minimize the impact on individual units by drawing personnel for borrowed military duty from the largest number of units possible and tasking the units in an equitable manner. For example, Fort Hood's guidance on borrowed personnel states that the tasking of units will be performed on a percentage basis and will consider factors that include the units' authorized strength levels. Fort Bragg officials said that they continually monitor readiness levels and that tasking for borrowed military personnel takes into account whether a unit has a shortage of soldiers with certain Military Occupational Specialties. Further, officials at the Army Pacific Command stated that they assess the number and skill levels of personnel of all of the units located at the installation and use this information before making decisions on which units to draw soldiers for borrowed military personnel from.

We acknowledge that these processes may serve to help minimize the impacts borrowed military personnel has on readiness and training. However, the Army is not in a position to know the extent of these impacts and without this knowledge any processes established to address these impacts will have diminished and uncertain utility. Moreover, Army officials agreed that a low amount of reported usage of borrowed military personnel does not preclude having isolated instances of training and readiness impacts to some individual units. For example, during our review of unmanned aerial system pilot training, Army soldiers in discussion groups stated they had missed training and performed borrowed military personnel duties such as lawn care, janitorial services,

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and guard duty. Unmanned aerial systems are a growing asset, and training is critical to meeting mission needs.<sup>31</sup>

Leading management practices recognize<sup>32</sup> that a fact-based, performance-oriented approach to human-capital management is crucial for maximizing the value of human capital as well as managing risk. A fundamental building block for measuring the effectiveness of human-capital approaches is collecting and analyzing data. In addition, *Standards for Internal Control in the Federal Government* state that oversight helps ensure that an organization has the high-quality information it needs to accomplish its goals.<sup>33</sup> However, the Office of the Secretary of the Army has not provided sufficient oversight regarding how the special duty data needs to be collected and reported to help ensure the completeness and accuracy of borrowed military personnel data, including tracking trends over time. An Assistant Secretary of the Army for Manpower and Reserve Affairs official said Army guidance does not require the tracking and collection of borrowed military personnel data because the Army has not identified any significant problems regarding this use of personnel. However, without a requirement and oversight to help ensure that the use of borrowed military personnel is tracked and reported and that the data collected are complete and accurate, the Army will continue to have limited information and may be unable to identify any potential problems with this use of personnel, including the full extent of any effects on training and readiness. Further, without a method to identify borrowed military personnel from the special duty data it will continue to have the kind of limited information on the use of borrowed military personnel it had during the suspension period, thereby diminishing its ability to accomplish strategic human-capital management objectives.

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<sup>31</sup>GAO, *Unmanned Aerial Systems: Actions Needed to Improve DOD Pilot Training*, [GAO-15-461](#) (Washington, D.C.: May 14, 2015).

<sup>32</sup>[GAO-02-373SP](#).

<sup>33</sup>[GAO-14-704G](#).

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Army Guidance Limits the Length of Service for Special Duty, Including Borrowed Military Personnel; However Actual Duration of Service Was Not Tracked during Fiscal Years 2013 and 2014

Army memorandums, which temporarily suspended the conventional Army policies during sequestration and beyond, are unclear with respect to the appropriate length of service for the use of soldiers as special duty personnel, including borrowed military personnel, and the Army reports indicate duration of service varied across the Army during fiscal years 2013 and 2014. Army Regulation 570-4,<sup>34</sup> which ordinarily governs the use of special duty, states that when commanders determine special duty is required to meet an urgent military need, it will be limited to 90 days, after which the soldier must be returned to duties in his or her primary Military Occupation Specialty or career-progression Military Occupation Specialty. The regulation further states that requests for extensions will not be granted.

However, certain parts of this regulation were temporarily suspended. In a March 2013 memorandum,<sup>35</sup> the Secretary of the Army suspended the 90-day limitation and provided senior leaders the authority to approve special duty outside a soldier's Military Occupational Specialty "when required to meet an urgent or extraordinary Army need or to perform a mission critical function." As previously discussed, the template attached to the memorandum also required commands to include the soldier's start date and anticipated end date for the special duty. An Assistant Secretary of the Army for Manpower and Reserve Affairs official said that the office notified Army commands and installations that, starting in March 2014, they were to include in their monthly reports the number of days that a soldier performed the special duty during the month and the number of days a soldier was assigned to be on continuous special duty. According to the official, these efforts were intended to implement Office of the Secretary of Defense memorandums<sup>36</sup> that allowed for the use of military personnel on a short-term, emergency basis to satisfy demands of mission critical importance. However, the memorandums were unclear

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<sup>34</sup>Army Regulation 570-4, *Manpower Management*.

<sup>35</sup>Secretary of the Army Memorandum, *Special Duty (Borrowed Military Manpower and Troop Diversion)—Temporary Suspension of Certain Army Policy Constraints and Temporary Delegation of Certain Exception and Other Approval Authorities* (Mar. 11, 2013).

<sup>36</sup>See Department of Defense, Assistant Secretary of Defense for Readiness and Force Management Memorandum, *Total Force Management and Budgetary Uncertainty* (Feb. 21, 2013) and Department of Defense, Under Secretary of Defense for Personnel and Readiness Memorandum, *Request for Expansion of Authority and Flexibility Regarding the Use of Borrowed Military Manpower* (Nov. 14, 2013).

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because they did not clarify how long individual military personnel may be assigned to perform such short-term non-military-essential tasks. For example, the memorandums did not set a limit for the number of days an individual can serve on special duty, nor did they define certain terms used, such as “temporary” or “short-term,” by specifying a number or range of days.

Our review of monthly special duty reports found instances where soldiers were scheduled to be on these duties for more than 90 days, including instances of at least 365 days. For example, the February 2014 special duty report indicated that a soldier assigned as a gate guard at Fort Hood started the assignment on March 1, 2013, with an anticipated end date of March 1, 2014, for a total of 365 days. Further, the May 2014 report indicated that a soldier assigned as a gate guard at Fort Bragg performed the duty for 30 days during the month of May, and was assigned to special duty for an additional 180 days.

Our analysis of Army special duty personnel data for the month of May 2014 also shows that there was variation in the length of the reported times that soldiers were assigned to special duty, including borrowed military personnel duty. Army reported data show that the duration a soldier was assigned to this duty could have lasted anywhere from 1 day to 25 months. In addition, in May 2014, 2,470 out of 6,981 soldiers, or about a third of those who were reported to be scheduled for special duty, including borrowed military personnel duty, for approximately 1 year or longer.<sup>37</sup>

In addition, the duration of scheduled borrowed military personnel duty varied across the installations we visited. For example, at Fort Bliss soldiers were assigned as gate guards for 90 days, while soldiers at Fort Bragg and Fort Campbell were assigned to similar positions for 180 and 360 days, respectively.

One of the reasons that borrowed military personnel duty duration varied was that it was managed at the unit commander level. Army officials explained that the senior commander approved all borrowed military personnel, but commanders at the unit level had discretion on the number of soldiers rotating into the assigned borrowed military personnel

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<sup>37</sup>Under Army Regulation 570-4, borrowed military personnel duty is limited to 90 days. However, as discussed above, in March 2013 and December 2013 the Secretary of the Army suspended the 90-day limitation through fiscal year 2014.

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positions and duration of borrowed military personnel assignments. After approving the use of borrowed military personnel, a particular unit was tasked by the senior commander to perform a function or fill a position for a prescribed period. It was then up to the unit commander to decide the manner in which the commander would use his personnel to meet this requirement. According to Army officials, some unit commanders rotated their soldiers into a position every day, others rotated their soldiers every week, and others may have not rotated their soldiers at all, leaving one soldier to fill the position over the entire period of the borrowed military personnel assignment. Assistant Secretary of the Army for Manpower and Reserve Affairs officials said they did not perform any analysis of the special duty reports with respect to tracking the duration of borrowed military personnel assignments.

The officials stated that the reason they did not perform any analysis in this area is because the Army was operating under a suspension to the policy that limited borrowed military personnel to 90 days. Officials indicated that since the suspension was in place during the period of reporting, any analysis on the duration of borrowed military personnel duty would have been superfluous. In addition, officials explained that no trend analysis was performed on the data because they did not trust the quality of the data enough to perform the analysis. Further, at all five installations we visited, Army officials stated that they did not track the actual amount of time a soldier had performed in a borrowed military personnel capacity. For example, Fort Stewart officials stated that while they may have known how long the soldier was expected to perform in a borrowed capacity, they did not track the actual amount of time the soldier had been in borrowed military personnel status. Army officials at Fort Bragg and Fort Hood said they did not track actual borrowed military personnel duty because there was no requirement to do this and because they have not identified any problems regarding the duration of duty.

In addition, at four of the five installations we visited, we met with soldiers who had served or were currently serving in a borrowed capacity. While we are not able to use this information to draw any conclusions or make any projections about borrowed military personnel, some soldiers at two of the installations said that the length of time they actually served as borrowed military personnel exceeded the amount of time they had been expected to serve or that their assignments were extended for a second or third period of duty.

Some Army installations have taken steps to mitigate the impact of the length of time a soldier is serving in a borrowed military personnel status. For example, Army installations, including Fort Stewart, used the red,



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amber, green training and readiness concept, which has a goal to maximize training and readiness effectiveness by rotating units' access to training and resources and is linked to the unit's operational cycle. While the model is designed primarily to enable units' ability to concentrate on readiness and training, Army officials explained that it also limits the amount of time a soldier is away from his or her unit to perform borrowed military personnel duty. According to these officials, every unit falls within a certain readiness cycle, coded red, amber, or green, for a 90-day period. When a unit is in its green cycle, it is being trained with full access to resources as if it is preparing to deploy. If a unit is in the amber cycle, the unit is training part-time with a focus on proficiency at the platoon, squad, and crew level. If a unit is in the red cycle, the unit is not actively training and is tasked with maintaining the installation. Army officials said it is during the red cycle that the majority of special duties, including borrowed military personnel duties, are carried out by a unit and, given that each cycle lasts 90 days, this generally limits the amount of time soldiers serve on borrowed military personnel duty.

In August 2014, the Deputy Assistant Secretary of the Army for Management, Manpower and Resources stated in a memorandum that the exception to policies on special duty would not be in effect for fiscal year 2015 and beyond.<sup>38</sup> Terminating the exception means that conventional DOD and Army policies on special duty, including Army Regulation 570-4—which limits borrowed military personnel duration to 90 days in most circumstances—are in effect as of the beginning of fiscal year 2015.<sup>39</sup> However, this regulation does not include guidance or a requirement to track and report the actual amount of time a soldier serves on special duty in general or on borrowed military personnel duty in particular. Further, the Army did not track the actual amount of days a soldier served on special duty during fiscal year 2013 and fiscal year 2014, and an official from the Office of the Assistant Secretary of the Army for Manpower and Reserve Affairs said the office does not plan to track duration in current or future years because there is no requirement to do so.

*Standards for Internal Control in the Federal Government* state that control activities help ensure that management's directives are carried

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<sup>38</sup>Deputy Assistant Secretary of the Army (Force Management, Manpower, and Resources) Memorandum, *Guidance for Utilization of Military Manpower*.

<sup>39</sup>Army Regulation 570-4, *Manpower Management*.

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out, and as a part of these control activities an agency should effectively manage the organization's workforce to achieve results, which includes having a specific workforce planning strategy that allows for identification of current and future human-capital needs. According to the standards, monitoring the activities of an organization provides management information about the performance of its internal controls. Without procedures for tracking the amount of time soldiers are on borrowed military personnel duty, the Army diminishes its ability to know the duration soldiers are being used for this capacity and specifically whether the duration exceeds the 90 day limitation. On a broader note, without knowing how long soldiers are actually on borrowed duty, the Army limits its ability to efficiently and effectively utilize its military personnel, which could impact its strategic planning for current and future human-capital needs.

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### Reported Types of Positions Filled by Soldiers in Borrowed Military Status Varied within the Army during Fiscal Years 2013 and 2014

The reported types of positions filled by soldiers through the use of borrowed military personnel varied across installations. According to Army Regulation 570-4,<sup>40</sup> which ordinarily governs the use of special duty personnel, including borrowed military personnel, borrowed military personnel can be used to fill higher-priority positions when no resources have been allocated to fill such positions. The guidance states that "whenever special duty is necessary, it should be made as beneficial as possible to the soldier by matching the individual's occupational specialty to the needs of the requirement." However, the Secretary of the Army, in his March 2013 memorandum temporarily suspending certain policy constraints, stated that senior commanders and senior managers had the authority to approve borrowed military personnel "outside the scope of the Soldier's primary Military Occupational Specialty ... when required to meet an urgent or extraordinary Army need or to perform a mission critical function."<sup>41</sup>

As previously discussed, the use of soldiers in a borrowed military personnel status on an installation was determined by the senior commander of that installation, and was decided on a case-by-case basis. At all five of the installations we visited, Army officials stated that

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<sup>40</sup>Army Regulation 570-4, *Manpower Management*.

<sup>41</sup>Secretary of the Army Memorandum, *Special Duty (Borrowed Military Manpower and Troop Diversion)—Temporary Suspension of Certain Army Policy Constraints and Temporary Delegation of Certain Exception and Other Approval Authorities* (Mar. 11, 2013).

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they had their own process for identifying borrowed military personnel requirements at the local level, prioritizing the requirements, and staffing the requirements to what the installation deemed an appropriate level. Senior commanders at all of the installations we visited said that they had the latitude to approve borrowed military personnel resources to fully or partially address personnel shortfalls in a particular function, defer the decision to a later date, or not provide borrowed military personnel at all. Army officials stated that decisions to use borrowed military personnel were made on a periodic basis when the senior commander met with a board of advisors and the commander reviewed borrowed military personnel requests coming from many activities and functions located at the installation. Army officials at one installation stated that they also frequently made ad hoc decisions on single requests to use a small number of borrowed military personnel, perhaps as few as one. In addition, these officials stated that they used borrowed military personnel in various capacities including as gate guards, lifeguards, grounds maintenance, and gym attendants.

In addition, Army officials said that every installation had different requirements and characteristics, and these differences are one of the reasons why there was no guidance that prioritized functions and positions needing borrowed military personnel. For instance, officials said that the difference in physical infrastructure of bases created different environments that must be managed at the local level. Larger installations, such as Fort Hood, had more gates and a larger on-base population than smaller installations, such as Fort Stewart. The different number of gates and the different population means that Fort Hood had to assign different numbers of soldiers as gate guards. Similarly, Army installation officials stated that Fort Bragg has 13 different gym facilities run by the Army Morale, Welfare, and Recreation division, while Fort Stewart has 5 gym facilities. Fort Bragg officials stated that the reason is that Fort Bragg's older infrastructure relies on smaller facilities that have not been consolidated.

Senior commanders further explained that prioritizing borrowed military personnel duties across the entire Army was not feasible given the many and often vastly different positions and functions being filled by soldiers. Another reason for variation in the use of borrowed military personnel was the use of personnel with the right skills and abilities to perform a duty that is considered critical. For example, Army Medical Command officials at Fort Hood said that they had requested borrowed military personnel that have medical specialization to fill medical positions that were vacant due to natural attrition and because that shortfall of duty hours was being covered by other employees working overtime. In order to alleviate the

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impact of overtime pay on the budget, officials requested the use of borrowed military personnel.

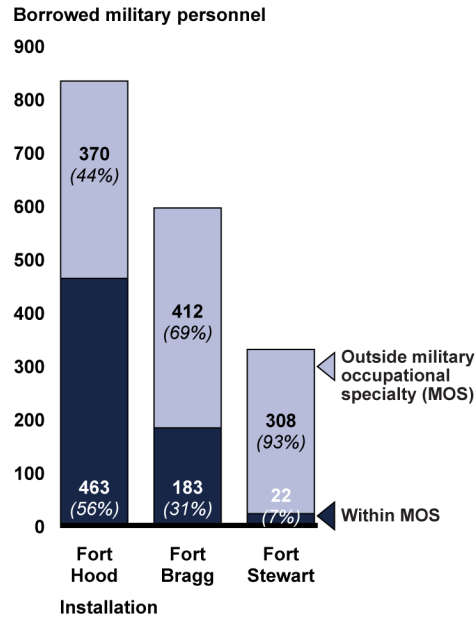
We found that the temporary suspension of policies governing special duty allowed the assignment of borrowed military personnel duties for performance by soldiers that did not always correlate to the soldiers' Military Occupational Specialty. Army officials stated that even when borrowed military personnel duties were outside the Military Occupational Specialty, they were still deemed to be part of a soldier's general duties. They further explained that, beyond the Military Occupational Specialty, a soldier has basic duties that include the requirement to maintain order and cleanliness of the living space that they occupy, and the duties that are integral to a soldier working as a soldier, such as standing guard. Officials at all of the installations we visited noted that soldiers historically conducted these basic soldier duties prior to the large-scale deployments after the events of September 2001.

We reviewed the monthly special duty reports and determined that they did not capture whether the assigned borrowed military personnel task was within a soldier's Military Occupational Specialty. Army officials stated that since the suspension of policy was in place, there was no reason to track this information, and explained that the reporting of a soldier's Military Occupational Specialty and duty description would allow the Office of the Assistant Secretary of the Army for Manpower and Reserve Affairs to assess this relationship. To gain some insight, we requested three of the largest installations we visited (Fort Bragg, Fort Hood, and Fort Stewart) to identify from the Army's February 2014 special duty report which soldiers served in a capacity within or outside their Military Occupational Specialty. Army data show that for the three installations, on average 38 percent of soldiers were performing special duty within their Military Occupational Specialty and 62 percent of soldiers were performing duty that was not related to their specialty. For the month of February 2014, Fort Stewart had the lowest percentage (7 percent) of soldiers serving within their specialty, and Fort Hood had the highest (56 percent).<sup>42</sup> (See fig. 1.)

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<sup>42</sup>These percentages are illustrative only and do not represent percentages at any other installations. Army special duty data cannot distinguish between borrowed military personnel and troop diversion data.

**Figure 1: Percentage and Number of Soldiers Reported at Fort Bragg, Fort Hood, and Fort Stewart Serving in Special Duty within and outside Their Military Occupational Specialties in February 2014**



Source: GAO analysis of Army data. | GAO-15-349

Note: These percentages are illustrative only and cannot represent percentages at any other installations. Army special duty data cannot distinguish between borrowed military personnel and troop diversion data.

We found that the types of special duties, including borrowed military personnel duties, were numerous and varied. The May 2014 report showed special duty falling under 16 possible major occupation categories and 147 subcategories. Some of the major categories included law enforcement, driver support, medical support, and protocol support. Subcategories included safety officer, bus driver instructor, dental specialist, and funeral honors. We identified some types of special duties that correlated with a soldier's Military Occupational Specialty. For example, the Army reported 775 special duty personnel performing law-enforcement duty and 187 special duty personnel with a medical Military Occupational Specialty working in troop clinics. However, we identified some special duties that likely had no relationship to a soldier's Military Occupational Specialty. For example, our analysis shows that in May 2014 the Army reported 136 lifeguard positions being filled by special duty personnel, 217 special duty personnel performing grounds maintenance, and 491 working as gym attendants.

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Army guidance does not identify the types of positions or functions for which it is appropriate to use soldiers outside their occupational specialty on a rotational basis in the context of special duty. As previously discussed, the suspension of the policies on special duty is no longer in effect for fiscal year 2015, meaning that Army Regulation 570-4 is in effect. Although the regulation limits borrowed military personnel duty to 90 days, it does not place limits on the amount of time a position can be filled by borrowed military personnel on a rotational basis. Under the regulation, senior commanders have the latitude to assign a soldier to fill a position for up to 90 days and subsequently approve the use of another soldier to serve in the same position for up another 90 days. The regulation allows for this pattern to continue for an indefinite amount of time regardless of whether the position or function matches a soldier's occupational specialty.

Further, during fiscal year 2013 and fiscal year 2014, some soldiers were being tasked on a rotational basis to fill positions over an enduring period, and, in some cases, the use of borrowed military personnel in this manner effectively created permanent positions for military personnel that fell outside their Military Occupational Specialty and may not have been military essential. As noted above, Army guidance, specifically Army Regulation 570-4, does not prevent or limit the use of soldiers in this capacity in the future. Senior officials at the installations we visited stated that Army guidance provides them with a measure of discretion on deciding when to use borrowed military personnel. These officials further explained that they would not have approved the use of borrowed military personnel outside their occupational specialty unless it was clearly necessary and deemed to be a high priority. In 2014, we identified key principles of effective strategic workforce planning that include determining the critical skills and competencies that will be needed to achieve current and future programmatic results and developing strategies that are tailored to sustaining the contributions of these skills and competencies.<sup>43</sup> Without guidance to senior commanders for approving the use of soldiers for positions or functions outside their occupational specialty on a rotational basis for an enduring period, the Army does not have assurance that the skills and competencies of military personnel will be maintained and will be used efficiently and effectively in current and future years.

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<sup>43</sup>GAO, *Human Capital: DOD Should Fully Develop Its Civilian Strategic Workforce Plan to Aid Decision Makers*, [GAO-14-565](#) (Washington D.C.: July 9, 2014).

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**Officials from Selected Installations Did Not Consider Full Costs in Fiscal Years 2013 and 2014 When Deciding to Use Borrowed Military Personnel, and Army Oversight of Cost Reporting Was Limited**

Officials from Army installations we visited did not consider the full costs of using borrowed military personnel during fiscal years 2013 and 2014. In addition, the Army did not provide the oversight that was necessary to ensure that commanders documented and reported the full costs of using borrowed military personnel in these years.

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**Officials at Installations We Visited Reported That They Did Not Consider Full Costs during Fiscal Years 2013 and 2014 When Making Decisions on Using Borrowed Military Personnel**

Officials at Army installations in our review did not consider the full costs of using borrowed military personnel during fiscal years 2013 and 2014. The March 2012 Under Secretary of Defense for Personnel and Readiness memorandum<sup>44</sup> directed commanders to consider the full costs of personnel in accordance with DOD cost guidance.<sup>45</sup> Specifically, the Under Secretary's memorandum directed that decisions to use military personnel for non-military-essential tasks must consider costs and determine the full costs of personnel.

Army officials from the installations we visited provided a number of reasons for why the full costs of using borrowed military personnel were not considered. For instance, officials at every installation we visited stated that the full costs of soldiers were not a factor in determining whether to utilize military personnel for borrowed military personnel because the funding was not available to pay for civilians or contractors to

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<sup>44</sup>Department of Defense, Under Secretary of Defense for Personnel and Readiness Memorandum, *Guidance Related to the Utilization of Military Manpower to Perform Certain Functions* (Mar. 2, 2012).

<sup>45</sup>See Department of Defense Instruction 7041.04, *Estimating and Comparing the Full Costs of Civilian and Military Manpower and Contract Support* (July 3, 2013); and Directive Type Memorandum 09-007, *Estimating and Comparing the Full Costs of Civilian and Military Manpower and Contract Support* (Jan. 29, 2010, cancelled July 3, 2013).

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perform the needed functions. Also, officials responsible for borrowed military personnel decision making at the installations we visited stated that costs were not a factor because the costs of the soldier were already paid for at the service-wide level, and therefore the installations were able to use the soldier without incurring additional costs. Officials stated that, in contrast, hiring a civilian or contractor employee, although generally less expensive than the cost of a military personnel performing that same duty, would require additional financial resources from the installation.

Further, an official who oversees borrowed military personnel assigned to a medical unit at one installation we visited stated that although the use of borrowed military personnel can be relatively more costly to the Army than using civilian or contractor employees, the unit to which they are assigned is able to utilize the soldier to perform more tasks over a longer work period than a civilian because the soldier is not limited to their position description or statement of work, as civilian employees or contractor personnel would be. However, this official added that this could be to the detriment of the soldier's morale and these additional tasks and work hours may not be included in the borrowed military personnel description.

Our analysis of the data provided to us by the Army indicates that the full cost of borrowed military personnel can, in some instances, be greater than the costs that may be incurred if the same functions were performed by civilians. For example, Army officials stated that temporarily assigning soldiers to perform gate guard duty was among the most common uses of borrowed military personnel at Army installations.<sup>46</sup> Specifically, the reports for the installations that reported both the use and rank of soldiers as gate guards identified that the most frequently reported rank of a soldier assigned to gate guard duty was a specialist or corporal (E-4). Army reports for the three installations that reported both the use and grade level of civilians as gate guards also showed that the most frequently reported civilian gate guard was at the GS-5 level on the

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<sup>46</sup>Although the Army special duty reports do have significant data limitations we discussed earlier, the data they contain are consistent with the official's statement regarding the use of military personnel that were assigned to gate guard duty. In addition, for comparison purposes, our analysis of gate guards and lifeguards assumes full-time work for an entire month and may not reflect actual work patterns, and are based on average costs.



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General Schedule.<sup>47</sup> In fiscal year 2014, a civilian gate guard's pay and benefits, which may not reflect full costs, would have ranged from \$3,420 to \$4,446 per month, whereas the full cost of a corporal or specialist assigned to gate guard duty would have averaged \$7,816 per month of duty.<sup>48</sup>

In addition, Army officials identified lifeguard duty as an example of a type of position in which military personnel perform duty outside of a soldier's Military Occupational Specialty and that was prevalent across multiple installations. In reviewing the Army's data, we found that the most frequently reported soldier performing lifeguard duty was also a specialist or corporal (E-4), and the average civilian lifeguard was an NF-01 on the Nonappropriated Funds Schedule.<sup>49</sup> Our analysis found that a civilian lifeguard's wages would have ranged from \$1,430 to \$2,423 per month, which may not reflect full costs, while the full cost of an E-4 borrowed for lifeguard duty would have been \$7,816 in fiscal year 2014. These examples are based on average costs of military and civilian personnel. Other factors, such as locality pay, overtime, and training requirements, may further affect the actual costs. Moreover, according to DOD's cost-estimating guidance, the full cost of personnel includes not just compensation and benefits (such as basic pay, basic allowance for housing, health care, retirement contributions, fringe benefits, and contract costs) but also other personnel-related costs to the agency such as recruitment, advertisement, and training, among other things. In cases which the full cost of civilians performing gate guard and lifeguard duties do not exceed \$3,908, then the average full cost of military personnel performing those duties may be double or more than the costs of civilian personnel conducting those activities. In addition, we recognize that from the installations' perspective, this use of borrowed military personnel can be viewed as a "cost avoidance" because using borrowed military

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<sup>47</sup>The General Schedule (GS) classification and pay system covers the majority of civilian white-collar federal employees in professional, technical, administrative, and clerical positions. The General Schedule has 15 grades—GS-1 (lowest) to GS-15 (highest). Each grade has 10 step rates (steps 1-10) that are each worth approximately 3 percent of the employee's salary.

<sup>48</sup>The civilian cost range is based on different average rates of pay and benefits from the minimum and maximum step levels contained within the GS-5 grade on the General Schedule. Further, military personnel costs are based on average full costs, and do not account for variations in soldier pay related to the length of service.

<sup>49</sup>The nonappropriated funds scale is part of the Federal Wage System and is used to pay prevailing local rates for wage-grade employees.

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personnel avoids additional costs that would be incurred if civilians were to be hired or contracted to fill these positions.

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### The Army Did Not Provide Sufficient Oversight to Help Ensure Commanders Documented and Reported Comprehensive Data during Fiscal Years 2013 and 2014 on the Full Cost of Using Borrowed Military Personnel

The Army did not provide sufficient oversight to help ensure commanders at installations documented or reported costs in monthly special duty reports when making decisions to use borrowed military personnel. In addition to the March 2012 memorandum directing commanders to consider the full costs of personnel in accordance with DOD's cost-estimation guidance,<sup>50</sup> the Secretary of the Army issued a memorandum in March 2013, directing installations to document the costs of borrowed military personnel. Specifically, the memorandum directed installations to (1) document the full costs of special duty, to include borrowed military personnel, in accordance with DOD cost-estimating guidance,<sup>51</sup> using an enclosed reporting template, and (2) document military personnel as the only available personnel or conduct a cost analysis of available personnel options.<sup>52</sup> The memorandum further directed senior commanders to report special duty personnel data, including the full costs of borrowed military personnel, to the Assistant Secretary of the Army for Manpower and Reserve Affairs beginning in April 2013, using a template included in

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<sup>50</sup>Under Secretary of Defense for Personnel and Readiness Memorandum, *Guidance Related to the Utilization of Military Manpower to Perform Certain Functions* (Mar. 2, 2012). The memorandum refers to the calculation of costs consistent with Directive Type Memorandum 09-007 "and any successor guidance." In July of 2013, Department of Defense Instruction 7041.04 replaced DTM 09-007. See Department of Defense Instruction 7041.04, *Estimating and Comparing the Full Costs of Civilian and Military Manpower and Contract Support*, cancelling Directive Type Memorandum 09-007, *Estimating and Comparing the Full Costs of Civilian and Military Manpower and Contract Support*.

<sup>51</sup>See Department of Defense Instruction 7041.04, *Estimating and Comparing the Full Costs of Civilian and Military Manpower and Contract Support* (July 3, 2013) which superseded Directive Type Memorandum 09-007, *Estimating and Comparing the Full Costs of Civilian and Military Manpower and Contract Support* (Jan. 29, 2010, cancelled July 3, 2013).

<sup>52</sup>Secretary of the Army Memorandum, *Special Duty (Borrowed Military Manpower and Troop Diversion)—Temporary Suspension of Certain Army Policy Constraints and Temporary Delegation of Certain Exception and Other Approval Authorities* (Mar. 11, 2013).

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the memorandum.<sup>53</sup> Further, the House Armed Services Committee report accompanying a bill for the National Defense Authorization Act for Fiscal Year 2014 noted that the use of borrowed military personnel could result in unsustainable costs, and the committee expressed an expectation DOD would calculate the cost of using military personnel in lieu of civilian personnel or contractor support in accordance with the DOD guidance.

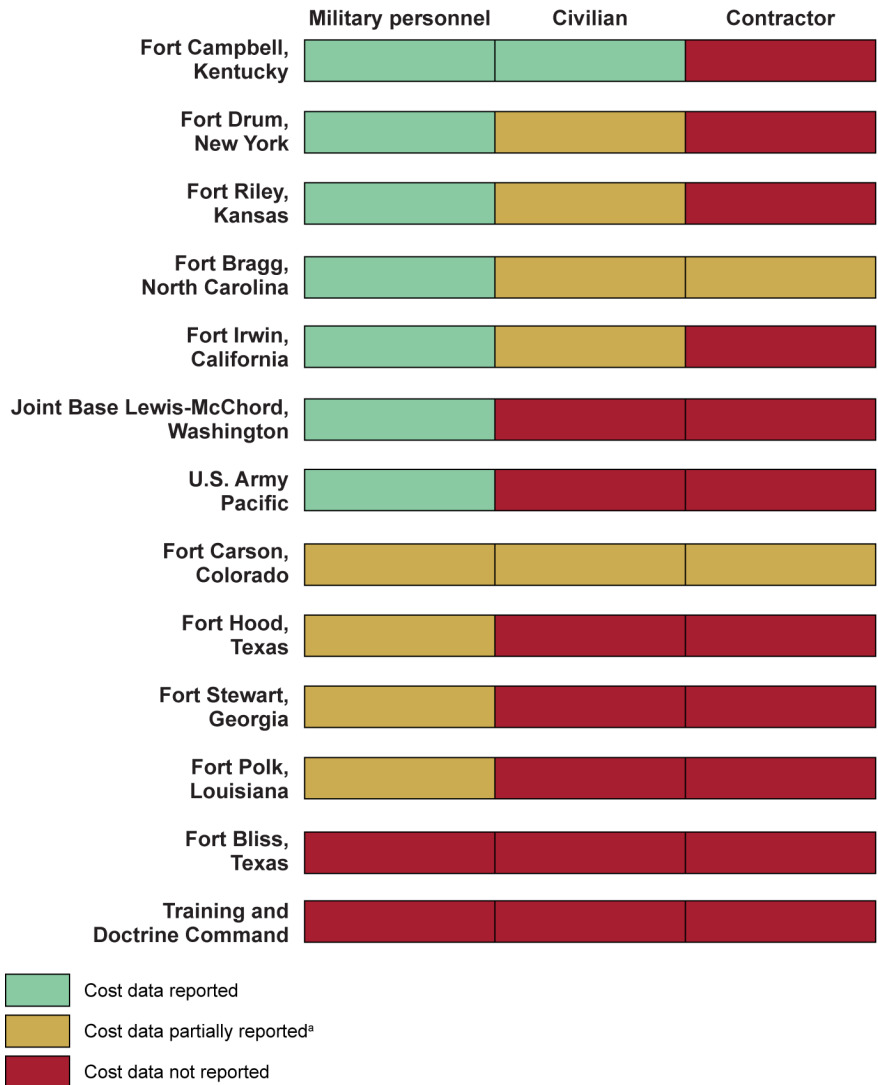
According to DOD's cost-estimating guidance, the full costs of personnel refer to labor and other costs associated with military and civilian personnel and contractor support. Army guidance initially required installations and commands to report only the full costs of military personnel. However, according to Army officials, over time, the full costs of civilian personnel and contractor costs were integrated into the reporting template. However, we reviewed data reported in February 2014, and none of the 13 commands and installations whose data we reviewed comprehensively reported the full cost of special duty personnel data, including borrowed military personnel, to the Army. Of the 13 commands and installations, we found that 7 reported military costs, 1 reported civilian costs, and none reported contractor costs. Further, 8 installations reported partial cost data—including incomplete data, erroneous formulas, or entering the civilian pay grade of the position—rather than full costs, which did not properly inform the Army on the full costs of civilian personnel. We also found that the problems with data reporting evident in the February 2014 report were consistent with those in other reporting cycles through April 2014, when cost data reporting ended. As a result, we have determined the full cost data included in the Army's special duty reports to be unreliable. Figure 2 shows the extent to which full personnel cost data were reported by installations and commands in our review for February 2014.<sup>54</sup>

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<sup>53</sup>As previously discussed, the suspension of policy constraints and delegations of authority, as well as the reporting requirements outlined in the March 2013 Memo from the Secretary of the Army were set to expire at the end of fiscal year 2013, but were extended through fiscal year 2014 in a December 2013 Memo from the Secretary of the Army, *Special Duty (Borrowed Military Manpower and Troop Diversion)—Extension of Temporary Suspension and Delegation of Authorities*.

<sup>54</sup>Full costs of personnel data may not have been reported for several reasons, including if the borrowed military personnel assignments were not replacing a civilian or contractor, or information about the civilian or contractor was not available. In addition, comparing and reporting the costs of civilian and contractor personnel was not required if military personnel were the only available personnel.

**Figure 2: The Extent to Which Army Installations and Commands in Our Review Reported Full Cost Data for Special Duty for February 2014**



Source: GAO analysis of Army data. | GAO-15-349

Note: Installations reported all special duty, which includes borrowed military personnel and troop diversion. Full costs of personnel data may not have been reported for several reasons, including if the borrowed military personnel assignments were not replacing a civilian or contractor, or information about the civilian or contractor was not available. In addition, comparing and reporting the costs of civilian and contractor personnel was not required if military personnel were the only available personnel.

<sup>a</sup>Cost data partially reported includes cost data that are either (1) not fully reported or (2) invalid.

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Officials from the Office of the Assistant Secretary of the Army for Manpower and Reserve Affairs stated that one reason installations may not report full costs is because it was difficult for commands to successfully calculate full cost of personnel comparisons due to the complexities involved. Specifically, officials reported that a soldier may be replacing a contractor, and contract cost information may not be available locally.

Further, we found that special duty cost data, including borrowed military personnel data, were not fully and uniformly collected and reported. DOD cost-estimating guidance provides installations with guidance for estimating full personnel cost comparisons of military, civilian, and contractor support. Full cost elements outlined in the guidance include direct costs (such as basic pay, basic allowance for housing, health care, retirement contributions, fringe benefits, and contract costs) as well as other costs such as recruitment, advertising, and training, among other things. However, according to an official from the Office of the Assistant Secretary of the Army for Manpower and Reserve Affairs, no other guidance or instructions were issued describing how to complete the template provided with the March 2013 memorandum from the Office of the Secretary of the Army, and additional guidance to the commands on how to better assess the full costs of civilian personnel and contractors would have been beneficial. For example, the template did not include information on how to document and report the cost data. The official added that data reported to the office did not provide much detail and there were opportunities for human error. Specifically, the official stated that as commands provided cost data, they were “breaking the links and erasing formulas” in the reporting spreadsheet, which resulted in invalid data being reported. In addition, the official noted that commanders may not have had civilian or contractor cost data available to report. The official stated that, as a result, the office was aware of receiving cost information from commands and installations that varied by scope and type.

In September 2013, we found that the DOD personnel cost-estimating guidance provided limited guidance on estimating certain costs, such as administrative and overhead costs. We found that some potential users had developed their own cost-estimating methodology, while others had requested more guidance, which had not been included in DOD’s most recent instruction. Specifically, in July 2013, DOD issued updates to its January 2010 guidance for estimating the full cost of personnel to address some of the limitations users identified. However, due to insufficient guidance and established business rules, we concluded that without more developed guidance that established a clear set of ground

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rules or standards, cost estimators must make their own assumptions, which could lead to inconsistent estimates, as well as impair DOD's and congressional decision makers' visibility over the costs of accomplishing work by the different workforces.<sup>55</sup> As a result, we recommended that DOD further develop guidance for cost elements that users identified as challenging to calculate, such as general and administrative, overhead, advertising and recruiting, and training. DOD partially concurred with this recommendation, stating that the department would continue to review the methodology for full cost elements and issue clarifying guidance when necessary or appropriate. As of April 2015, DOD has not developed additional guidance for calculating the full costs of personnel. Given the continued challenges, we continue to believe that fully implementing our recommendation to further develop guidance for cost elements would help ensure commanders consistently estimate and report the full costs of personnel and plan strategically when making decisions to use borrowed military personnel.

An official in the Office of the Assistant Secretary of the Army for Manpower and Reserve Affairs stated that the office was receiving incomplete and disparate special duty information from the installations and commands and it became increasingly apparent that the information was not useful. This official further explained that as a result, starting in March 2014 these organizations were no longer expected to report on the special duty personnel, including borrowed military personnel. This official, however, also recognized that eliminating the reports limits their oversight of borrowed military personnel costs. As of the beginning of fiscal year 2015, there were still no requirements to document and report borrowed military personnel data, including full costs of military personnel. However, Army officials said that they expect to continue to use borrowed military personnel in 2015 and beyond. Until the Army provides additional oversight, which could include directing commanders to maintain records for considering the full costs of borrowed military personnel when making decisions to use these personnel and providing feedback when documentation is incomplete, commanders are likely to continue limited and inconsistent reporting on costs associated with the use of borrowed military personnel. Furthermore, without oversight of the full costs for the use of borrowed military personnel, collected in a uniform manner across commands, the Army will not have a comprehensive picture of these

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<sup>55</sup>[GAO-13-792](#).

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personnel costs, which may negatively affect its ability to make informed strategic decisions about workforce requirements.

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## Conclusions

While the temporary suspension of policy constraints on the use of special duty personnel, including borrowed military personnel, has expired, budget uncertainty coupled with future projected declines in DOD's military, civilian, and contractor services personnel present a number of challenges for DOD and specifically the Army, as Army personnel constitute the bulk of DOD's workforce. Given that the Army expects to continue using borrowed military personnel, there are several areas in which it could act to improve its oversight and visibility of this use as it moves forward. For example, without a requirement to ensure that borrowed military personnel data are uniformly collected, tracked, and reported, and that the information gathered is complete and accurate, the Army may be unable to identify problems with the use of borrowed military personnel or be in the position to know the impacts that the use of borrowed military personnel has on readiness and training. In addition, without tracking the duration of the use of borrowed military personnel, the Army will have difficulty ensuring that its workforce is being used most effectively. Furthermore, without clear guidance that provides parameters for determining the appropriate positions of borrowed military personnel, the Army lacks reasonable assurance in the long run that soldiers are being used in the most efficient and effective manner and risks detrimental effects on soldiers' skills within their Military Occupational Specialty. Finally, without sufficient oversight to ensure that commanders consider, document and report the full costs of using borrowed military personnel, the Army risks allocating resources in a way that ultimately could exacerbate the challenges it already faces in this period of ongoing budget uncertainty.

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## Recommendations for Executive Action

To better position the Army to determine the extent to which it is continuing to use borrowed military personnel and to enhance the Army's ability to utilize its total workforce efficiently and effectively as it moves forward, we are making the following four recommendations to the Secretary of the Army:

- Establish a requirement for collecting, tracking, and reporting data on the use of borrowed military personnel and provide guidance to ensure that data collected are complete and accurate; if other special duty data are included, ensure that the tool contains a method to distinguish borrowed military personnel from other special duty data.

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- Issue guidance that includes procedures for tracking the amount of time soldiers are used as borrowed military personnel.
  - Revise Army Regulation 570-4 to include guidance to senior commanders for approving the use of soldiers for positions or functions outside their occupational specialty on a rotational basis for an enduring period.
  - Establish oversight mechanisms that include directing commanders to maintain records for considering the full costs of borrowed military personnel when making decisions to use these personnel, and directing the Army to review these records and full costs reported by installations and commands to help ensure that these costs are considered, documented, and reported in a uniform manner.

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## Agency Comments and Our Evaluation

In commenting on a draft of this report, the Army concurred with three recommendations and partially concurred with one recommendation. The Army also stated that there are fundamental differences between OSD and Army definitions of borrowed military personnel that they believed caused a misunderstanding of the Army's use of borrowed military personnel. The Army's comments are reprinted in their entirety in appendix II. The Army also provided technical comments, which we considered and incorporated where appropriate.

We disagree with the Army's statement that we misunderstood how the Army defines borrowed military personnel. Specifically, the Army stated that the OSD definition is the use of military personnel to replace or convert functions that were previously performed by civilians or contractors. According to the Army, their definition includes all soldiers being tasked outside of the unit to which they are assigned in order to perform a higher priority mission in another unit. We did not find an OSD definition of borrowed military personnel in DOD guidance, and specifically note in our report that there is no department-wide definition of borrowed military personnel. As we state in our report, Army Regulation 570-4 defines borrowed military personnel as one part of the larger category of use named "special duty." According to the Army's regulation, special duty is comprised of borrowed military personnel and troop diversion, and is the performance of a duty by personnel with an organization other than the unit to which they are permanently assigned. Further, the regulation defines borrowed military personnel as the use of military personnel from an Army unit to perform duties within certain activities where an approved civilian personnel requirement exists but for which no personnel position has been authorized. Troop diversion—such



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as performing military funeral honors—is the use of soldiers not meeting the borrowed military personnel definition, to perform recurring duties with an organization or unit other than that to which they are assigned. For the purposes of this report, our focus was not on the larger category of special duty as the Army defines it, but on the use of military personnel to conduct functions that were previously performed by civilians or contractors.

In its cover letter, the Army acknowledged the data quality issues presented in our report. The Army noted that after the extensive usage of special duty that was anticipated never materialized, management of the special duty program was returned to the appropriate level of command. Our report found that the Army does not know the extent to which borrowed military personnel were used during fiscal years 2013 and 2014 because 1) it is unable to distinguish its use of borrowed military personnel from the larger category of special duty, and 2) the Army did not collect complete and accurate data during this time period. The Army further stated that it was concerned that our report asserted the Army is not in a position to know the extent to which borrowed military personnel impacts training and readiness as every unit commander is empowered and required to report training and readiness in monthly status reports. Our report notes that due to the shortcomings with Army data on borrowed military personnel the Army does not know the extent of the use of borrowed military personnel impacts training and readiness. Also, our report noted DOD has diminished visibility of impacts because the Army had not included information on borrowed military personnel impacts in its quarterly readiness reports to Congress as was previously required by statute. The Army added that they are considering requiring that the unit status reports to Army headquarters capture the total man hours used for special duty. We continue to believe that because the Army does not capture data on the extent to which it uses borrowed military personnel, the Army does not have a basis to measure the impacts that borrowed military personnel have on training and readiness.

Regarding our first recommendation that the Secretary of the Army establish a requirement for collecting, tracking, and reporting data on the use of borrowed military personnel, the Army concurred. The Army stated that it has an existing process for oversight and reporting of the use of soldiers replacing or converting functions previously performed by contractors and plans to develop a similar policy to address oversight on soldiers used to perform functions previously performed by civilians. However, as noted in our report, we found that Army data on use of special duty, including borrowed military personnel were not complete or accurate and these data included the use of military personnel that

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performed work previously performed by both civilians and contractors. Therefore, the Army's stated plan to develop an oversight process that is modeled after a process that we determined did not produce complete and accurate data raises a concern that DOD's efforts will not address the intent of the recommendation. We also continue to believe that it is important to be able to distinguish borrowed military personnel data from the larger category of special duty. We believe that the Army's oversight will be improved by collecting, tracking, and reporting complete and accurate information on the use of borrowed military personnel.

Regarding our second recommendation that the Secretary of the Army issue guidance to track the amount of time soldiers are used as borrowed military personnel, the Army concurred. However, in concurring with the recommendation, the Army explained that it would be unreasonable to require tracking because Army Regulation 570-4 allows for the use of soldiers for training purposes or for temporary functions and requiring the tracking of soldiers would be overly burdensome. The Army also stated that its current policy already appropriately limits the duration of use. However, the Army recognizes that soldiers performing work outside their military occupational specialties for extended periods of time negatively impacts a soldier's career, readiness and morale. Even in cases that provide beneficial learning opportunities for soldiers, if a soldier is assigned to such duties for an extended duration, it may negatively impact career progression, readiness and morale. We understand that tracking the amount of time soldiers are on borrowed military duty may result in additional effort for the Army. However, without instituting guidance on tracking duration of borrowed military personnel use, the Army cannot ensure that borrowed military personnel use does not exceed the 90-day limit as explicitly stated in Army guidance.

Regarding our third recommendation that the Secretary of the Army revise Army Regulation 570-4 to include guidance to senior commanders for approving the use of soldiers for positions or functions outside their occupational specialty on a rotational basis for an enduring period, the Army partially concurred. The Army stated that it has issued guidance establishing the appropriate use of military manpower and is in the process of incorporating this guidance into a revised Army Regulation 570-4. The Army explained that the new guidance requires that special duty assignments be used to enhance individual and unit training strategies. As noted in our report, senior commanders stated that current guidance provides them discretion to approve the use of borrowed military personnel outside occupational specialties and explained they would not have approved the use unless it was clearly necessary and deemed to be a high priority. However, we found instances where

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soldiers were approved to serve as lifeguards, grounds maintenance personnel, and gym attendants. It is unclear whether the new guidance will include direction to officials who have responsibilities to approve the use of borrowed military personnel. While we are encouraged by the Army's plans to provide guidance on when special duty assignments, such as borrowed military duty, are appropriate, we continue to believe that the implementation of our recommendation will provide the Army with greater assurance that military personnel are appropriately assigned to these duties.

Regarding our fourth recommendation that oversight mechanisms be established to help ensure that the full costs of borrowed military personnel are considered when making decisions on using these personnel, the Army concurred. However, the Army stated it already has a process requiring that a cost analysis take place. The Army further stated that the complex process of conducting the cost analysis should not be conducted at the field level but instead the Army will issue policy to elevate responsibility to the headquarter level to perform a thorough and comprehensive review. We are encouraged by the Army's stated approach and believe that such a review may prove beneficial. However, our recommendation focused on local commanders because it is at the local commander level that decisions to use borrowed military personnel are executed. Therefore, we continue to believe that commanders should conduct costs analysis at the local level. Further, if the Army finds it beneficial to conduct additional analyses at the headquarters level we believe that the results of these analyses should be shared with local commanders to ensure that they have complete information to guide their use of borrowed military personnel.

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We are sending copies of this report to the appropriate congressional parties; the Secretary of Defense; the Under Secretary of Defense for Personnel and Readiness; and the Secretary of the Army. In addition, this report will be available at no charge on the GAO website at <http://www.gao.gov>.

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If you or your staff have any questions about this report, please contact me at (202) 512-3604 or at [farrellb@gao.gov](mailto:farrellb@gao.gov). Contact points for our Office of Congressional Relations and Public Affairs may be found on the last page of this report. Key contributors to this report are listed in appendix III.

Brenda S. Farrell



Director  
Defense Capabilities and Management

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*List of Committees*

The Honorable John McCain  
Chairman

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

The Honorable Mac Thornberry  
Chairman

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

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# Appendix I: Scope and Methodology

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To determine the extent that the Army used borrowed military personnel, we obtained summarized special duty reports from the Office of the Assistant Secretary of the Army for Manpower and Reserve Affairs, including borrowed military personnel for the period April 2013 through February 2014, and the detailed special duty reports reflecting individual command totals for February, March, April, May, and July 2014. We requested the Office of the Assistant Secretary of the Army for Manpower and Reserve Affairs to provide data on the total number of borrowed military personnel. However, the Army could not provide us borrowed military personnel totals because they are unable to distinguish borrowed military personnel data from the other special duty data in these reports. The June 2014 report was not completed by the Army, therefore we are missing data for that month. We analyzed the reports to determine the commands that reported special duty personnel and the number of special duty personnel reported by each command. We analyzed two of the complete monthly special duty reports, February and May 2014, to determine which commands reported; the number of special duty personnel reported by U.S. Army Forces Command (FORSCOM); and the number of special duty personnel reported by commands outside of FORSCOM. The February report was chosen for analysis because it was the only detailed report provided by the Army with cost data, and it was the final report issued prior to a format change. The May report was chosen because it was the most current, and more complete than previous months. We then performed additional analysis on the special duty reports to determine the functions being performed by special duty personnel, the length of time individuals were assigned to carry out the functions, and in certain instances the number of personnel assigned to a specific function.

To understand reporting requirements, processes, and reporting accuracy, we interviewed key Army officials at the Office of the Assistant Secretary for Manpower and Reserve Affairs and at site visits to Fort Bragg, North Carolina; Fort Stewart, Georgia; Fort Hood, Texas; Fort Rucker, Alabama; and U.S. Army Pacific Command, Hawaii. These sites were selected based on the amount of special duty personnel reported to the Army, including both high and low use. While not generalizable, the information obtained from these site visits provided perspectives about the factors that affect use of borrowed military personnel at the local level.

To assess the reliability of the Army special duty report data, including borrowed military, we performed electronic testing of key data elements, reviewed related documentation, and conducted interviews with knowledgeable officials. We found that there are no documented procedures for the Office of the Assistant Secretary for Manpower and

Reserve Affairs providing reporting directions to the commands. The Office of the Assistant Secretary for Manpower and Reserve Affairs relies on the subordinate commands to identify and define the positions that make up special duty, with little guidance—there are no controls in place to ensure that all of the data are collected, and there are no edit checks or other quality-control procedures to ensure that the data are entered correctly. Additionally, Army officials stated that the quality of the data is questionable and trend analyses drawn from the reports would be faulty. These issues indicate the data are unreliable for the Army's use of the data, but for the purposes of this report, we found the data sufficiently reliable for reporting types of positions. We identified problems for the Army's use of the data and determined that the data were not sufficiently accurate and complete for our purposes in reporting the number of special duty personnel and the amount of time for each by the Army, and we therefore concluded the data were not sufficiently reliable for these purposes. However, we report some analyses from these data in this report because the data have factored into the Army's decision-making processes regarding the effect of special duty, the overall extent of special duty, and how soldiers are being used in borrowed capacities.

We interviewed and obtained documentation, such as local instructions and policies, from cognizant officials at each site visit regarding the process governing the use of special duty personnel, including borrowed military personnel, at each installation or command. We also interviewed individual unit commanders and soldiers knowledgeable about how soldiers are selected and utilized for borrowed military personnel duties. We then met with five individual soldiers at each of three of the five site-visit installations to obtain a nongeneralizable understanding of soldier experiences performing borrowed military personnel duties. The soldiers were selected by installation officials based on criteria we provided that included the soldier's home unit, rank, and the duration of special duty. However, due to scheduling conflicts at two of the installations we visited, we were not able to meet with soldiers there who had recently experienced borrowed military personnel duty to discuss their experiences.

We also obtained additional data on borrowed military positions that are within or outside their Military Occupational Specialty and whether the positions were previously filled by military, civilian, or contractor personnel from the three FORSCOM installations we visited—Fort Bragg, Fort Stewart, and Fort Hood. We provided each installation with its own data that were extracted from the February 2014 FORSCOM special duty report, and asked each installation for data on whether the borrowed personnel worked in a position that had previously been filled by military

personnel, civilian personnel, or contractor personnel and whether or not each borrowed military personnel listed was working within his or her Military Occupational Specialty. We then assessed the reliability of this information by checking the total number of entries against the number we had provided (the numbers were identical), testing for values that were outside the designated range (only Fort Stewart returned values outside of those requested at a rate of 6 percent), and looking for information outside of logical boundaries (e.g., a military police officer performing law-enforcement duties should be listed with the military police Military Occupational Specialty). We found the data to be sufficiently reliable for our analyses concerning the totals reported, percentages, and comparison to the Army's information for these three installations. We then compared the information to the Army's May 2014 special duty report. For both variables we calculated the percentages and totals.

To determine the extent to which the Army knows of any readiness and training impacts that resulted from using borrowed military personnel for fiscal years 2013 and 2014, we reviewed Department of Defense (DOD) and Army guidance on the tracking and reporting of readiness and training issues. We also reviewed past GAO reports on readiness impacts and readiness reporting. In addition, we interviewed officials in the Office of the Under Secretary of Defense for Personnel and Readiness within the Office of the Secretary of Defense; Office of the Secretary of the Army, Army Readiness Division; and Office of the Secretary of Army for Readiness and Reserve Affairs to obtain their perspectives on borrowed military personnel and its impacts on readiness and training. In addition, we obtained borrowed military personnel information from the Army Readiness Division, compared it with information from Office of the Secretary of the Army for Readiness and Reserve Affairs and interviewed officials in both organizations to obtain an understanding of the differences between the information tracked and reported by both organizations. We also interviewed readiness officials during our site visits to get their perspectives on how borrowed personnel affect the readiness and training of organizational units located at their respective installations.

In addition, at all five installations we visited, we met with Army officials that were knowledgeable about readiness and training issues of operational units at their respective installations and that use and review local unit status reports that describe the status of readiness of these units. In addition, we interviewed and obtained documentation from cognizant officials at the Office of the Under Secretary of Defense for Personnel and Readiness, the Office of the Assistant Secretary of the Army for Manpower and Reserve Affairs, and the Army Installation



Management Command. During our site visits, we interviewed key personnel involved in the use, tracking and reporting, cost, and impacts on readiness and training of borrowed military personnel. Further, we reviewed DOD, Army, and local installation policies and guidance regarding the use of special duty personnel, including borrowed military personnel.

To determine the extent to which the Army considered costs when making decisions to use borrowed military personnel, we reviewed guidance documents, including memorandums from the Offices of the Under Secretary of Defense for Personnel and Readiness, Assistant Secretary of Defense for Readiness and Force Management, Secretary of the Army, and Assistant Secretary of the Army for Manpower and Reserve Affairs. These documents inform the Army, commands, and installations of the methods and circumstances by which military personnel costs should be considered and reported for the use of borrowed military personnel. We obtained and analyzed Department of Defense Instruction 7041.04,<sup>1</sup> as well as special duty cost data reported by installations and commands for February 2014, which was the only month of data available that included cost information. To assess the reliability of the full cost data included in the Army's special duty reports and to better understand how the data are collected, analyzed, and reported, we interviewed knowledgeable officials from the Office of the Under Secretary of Defense for Personnel and Readiness, Office of the Secretary of Defense's Office of Cost Assessment and Program Evaluation, Office of the Army General Counsel, and Office of the Assistant Secretary of the Army for Manpower and Reserve Affairs. As noted, we found the reported cost data to not be sufficiently reliable. We conducted site visits to understand local policies and practices regarding the collection, analysis, and reporting of special duty cost data to the Office of the Assistant Secretary of the Army for Manpower and Reserve Affairs. For the same reasons as for the data described above, we concluded that the cost data were not sufficiently reliable for reporting cost information. However, we used this month of cost information to illustrate examples of special duty costs that the Army has reported.

We conducted this performance audit from February 2014 to June 2015 in accordance with generally accepted government auditing standards.

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<sup>1</sup> DOD Instruction 7041.04, *Estimating and Comparing the Full Costs of Civilian and Active Duty Military Manpower and Contract Support* (July 3, 2013).

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Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

# Appendix II: Comments from the Department of Defense



DEPARTMENT OF THE ARMY  
OFFICE OF THE ASSISTANT SECRETARY  
MANPOWER AND RESERVE AFFAIRS  
111 ARMY PENTAGON  
WASHINGTON, DC 20310-0111

Ms. Brenda S. Farrell  
U.S. Government Accountability Office  
441 G Street, NW  
Washington, DC 20548

08 MAY 2015

Dear Ms. Farrell,

Thank you for the opportunity to review and provide comments to GAO Draft Report #GAO-15-349, April 2015, "MILITARY PERSONNEL: Army Needs a Requirement for Capturing Data and Clear Guidance on Use of Military for Civilian or Contractor Positions." The Army partially concurs with the report, with the following comments. Recommendations are addressed in the enclosure.

There are fundamental differences between the Office of the Secretary of Defense (OSD) and Army definitions of Borrowed Military Manpower (BMM) which we believe caused a misunderstanding of the Army's program in this report. The Office of the Secretary of Defense (OSD) guidelines on BMM focus on using military to replace or convert functions performed by civilians or contractors. By comparison, the Army's term of Special Duty (SD), as described in Army Regulation 570-4, *Guidance for Utilization of Military Manpower*, and of which BMM is a subset, includes all Soldiers being tasked outside of the unit to which they are assigned in order to perform a higher priority mission in another unit. The delineation between the subsets of BMM and Troop Diversion (TD) merely describes from what type of unit the Soldiers come.

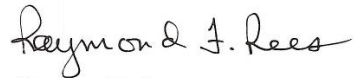
The Army acknowledges the data quality issues noted throughout the report. To that point, because of budgetary uncertainty, the Army requested the Office of Secretary of Defense grant an exception to the military essentiality policies as articulated in Department of Defense Instruction 1100.22, *Policy and Procedures for Determining Workforce Mix*. The Office of Secretary of Defense granted that exception on a temporary basis through Fiscal Year 2013. The Army decided to exercise oversight of this temporary exception to policy by requiring the field to report their usage of SD instances. After reviewing several months of reports and discussing various special duty issues with the commands, the extensive usage of SD that was anticipated never materialized. Thus, it was decided to return management of the program to the appropriate level of command.

We have concerns with GAO's assertion in the Executive Summary and pages 9-14 that the Army is not in a position to know the extent to which BMM impacts training and readiness. Every unit commander is both empowered and required to report training and readiness in their monthly Unit Status Report (USR) to HQDA. The Army is also

considering reinstating a data point requirement in the USR which summarizes total man hours being used for special duty, as this can be a leading indicator of manpower issues.

The ASA-M&RA point of contact is Dr. John Anderson at (703) 693-2119, [john.c.anderson1.civ@mail.mil](mailto:john.c.anderson1.civ@mail.mil) or LTC Amy Sheehan at (703) 693-0295, [amy.l.sheehan2.mil@mail.mil](mailto:amy.l.sheehan2.mil@mail.mil).

Sincerely,



Raymond F. Rees  
Deputy Assistant Secretary of the Army  
(Training, Readiness and Mobilization)

Enclosure

Enclosure: Department of the Army comments to the GAO Recommendations regarding GAO Draft Report #GAO-15-349, April 2015, "MILITARY PERSONNEL: Army Needs a Requirement for Capturing Data and Clear Guidance on Use of Military for Civilian or Contractor Positions."

**Recommendation #1:** Establish a requirement for collecting, tracking, and reporting data on the use of borrowed military personnel and provide guidance to ensure that data collected is complete and accurate; if other special duty data is included, ensure that the tool contains a method to distinguish borrowed military personnel from other special duty data.

**Army Response:** Concur with comment: The Army currently has established a process for oversight and reporting of the use of Soldiers to replace/convert functions previously performed by contractors, including circumstances when these conversions from contract (or in-sourcing) involve Special Duty (BBM/TD). To implement the recommendation, for better oversight than afforded by the reporting suggested by the GAO, we will develop a similar policy to address oversight when Soldiers are used to replace/convert functions previously performed by civilians. It should be noted that Army's August 21, 2014 *Guidance for Utilization of Military Manpower*, states that "[i]t is appropriate for Soldiers to augment or periodically cover functions informally performed by civilians, but not for Soldiers to be trained to replace civilian personnel as a downsizing tool." Additionally, the Army will reinforce current policies requiring Table of Distribution and Authorization (TDA) documentation of BMM with a standard remarks code during the command plan process which is provided for in Army Regulation 71-32, *Force Development and Documentation*.

**Recommendation #2:** Issue guidance that includes procedures for tracking the amount of time Soldiers are used as borrowed military personnel.

**Army Response:** Concur with comment. The Army understands the GAO's concern that Army is not tracking the duration of each usage of borrowed military personnel. However, it would be unreasonable to require the Army to undertake such a tracking requirement since the Army's policy, as explicitly expressed in Army Regulation 570-4 and Army's memorandum dated August 21, 2014 states that "it is acceptable to use Soldiers for training missions, or for temporary functions . . .to keep Soldiers actively engaged during non-training times, such as 'red cycle', provided these Soldiers are not inappropriately replacing civilians performing similar work. . .Special duty assignments should support unit and individual training strategies and leader development. However, commands must remember that extended time away from a Soldier's unit may impact career progression, morale, and readiness." Thus, though the Army acknowledges that the duration of the borrowed military manpower period is important, the Army's policies appropriately limit its duration. Additionally, there may be some uses of BMM that should not be limited in duration at all because of the training value of the experience and the benefit to be derived from that usage, such as medics working at troop clinics. To track that usage would be overly burdensome as those instances

occur on a regular basis and are the best usage of those Soldiers rather than leaving them in their units to perform less meaningful tasks.

**Recommendation #3:** Revise Army Regulation (AR) 570-4 to include guidance to senior commanders for approving the use of Soldiers for positions or functions outside of their occupational specialty on a rotational basis for an enduring period of time.

**Army Response:** Partially concur: The Army has issued guidance (see Response #2 above) for appropriate use of military manpower and is in the process of incorporating this guidance into a revised AR 570-4. The new guidance requires that special duty assignments be used to enhance individual and unit training strategies. It is not in the Army's best interest to assign Soldiers outside of their Military Occupational Specialty (MOS) for extended periods of time, as it has a negative impact on the Soldier's career, readiness, and morale.

**Recommendation #4:** Establish oversight mechanisms that include directing commanders to maintain records for considering the full costs of borrowed military personnel when making decisions to use these personnel, and for the Army to review these records and full costs reported by installations and commands to help ensure that these costs are considered, and that the costs are documented and reported in a uniform manner.

**Army Response:** Concur with comment: As we stated in Army Response #1, the Army currently requires commands to obtain Assistant Secretary of the Army (Manpower and Reserve Affairs) approval to ensure that the appropriate military essentiality and cost analysis takes place. Further, to ensure appropriate oversight of these review processes, we do not believe that the complex process for conducting the appropriate cost analysis should be exercised at the field level through reporting, as suggested by the GAO. Instead, the Army will issue policy to elevate that responsibility to the headquarters level so that a thorough and comprehensive review will be undertaken on the field submission, as required by law or policy, or otherwise as appropriate. Also, as in the past, the Army has applied these processes, particularly in our in-sourcing requests and approvals. As we expand these practices to functions being converted from civilian to military, we will ensure costs are considered. However, much of the Army's usage of Special Duty involves Soldiers replacing Soldiers, which negates the need for any cost analysis.

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# Appendix III: GAO Contact and Staff Acknowledgments

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## GAO Contact

Brenda S. Farrell, (202) 512-3604 or [farrellb@gao.gov](mailto:farrellb@gao.gov)

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## Staff Acknowledgments

In addition to the contact named above, Vincent Balloon, Assistant Director; Beverly Schladt, Assistant Director; Carol Petersen; Jack Sheehan; Michael Silver; Amie Steele; Spencer Tacktil; John Van Schaik; Allen Westheimer; Erik Wilkins-McKee; and Michael Willems made key contributions to this report.

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