

GAO Highlights

Highlights of [GAO-19-233](#), a report to congressional committees

Why GAO Did This Study

Training is key to building readiness—the military’s ability to fight and meet the demands of its missions. Through the Department of Defense (DOD) budget cycle, the Marine Corps estimates or programs its funding needs for training and spends funds to accomplish its training mission. Questions have been raised about whether the Marine Corps’ training budget estimates are sufficiently detailed to determine training costs at the unit level or the expected readiness generated by those costs.

House Report 115-200 included a provision for GAO to examine the military services’ budgeting processes to build unit-level training readiness. This report examines the extent to which the Marine Corps (1) tracks unit-level training funds for ground combat forces through the budget cycle, and (2) links ground combat forces’ unit-level training funds to readiness. GAO analyzed budget data and studies conducted by the Marine Corps and others, examined tools used by units to link training funds with readiness, and interviewed knowledgeable officials at various levels in the Marine Corps.

What GAO Recommends

GAO recommends that the Marine Corps (1) tracks training funds through the budget cycle, (2) designates a single entity to oversee establishment of a process that links resources to readiness, and (3) conducts an assessment of C2RAM. DOD concurred, and based on its comments, GAO modified one recommendation.

View [GAO-19-233](#). For more information, contact Elizabeth Field at (202) 512-2775 or fielde1@gao.gov.

April 2019

GROUND COMBAT FORCES

The Marine Corps Should Take Actions to Track Training Funds and Link Them to Readiness

What GAO Found

The Marine Corps cannot fully track all unit-level training funds for ground combat forces through the budget cycle. According to GAO’s analysis of data provided by the Marine Expeditionary Forces (MEFs), the principal warfighting organization for the Marine Corps, units can track some, but not all, funds for training exercises from the budget request through use of the funds. The Marine Corps cannot fully track all training funds through the budget cycle, in part, because it has not established the consistent use of fiscal codes. Two key fiscal codes that officials identified as relevant to track funds for unit-level training are the Marine Corps Programming Code (MCPC) and the Special Interest Code (SIC). The Marine Corps uses MCPCs to program funds, but GAO found that when the Marine Corps spends those funds, it uses a different set of fiscal codes. This makes it difficult to link the programmed intent of funds to the execution of those funds. The Marine Corps uses SICs to track funds associated with training exercises, but GAO found that units do not use SICs consistently. For example, officials at all three MEFs told GAO that units generate SICs for large-scale training exercises, but may not do so for small-scale exercises. The Marine Corps is taking steps to align fiscal codes across the budget cycle, but this effort is in its early stages and will not include MCPCs, and may not address the inconsistent use of SICs. Without the ability to track unit-level training funds through the budget cycle, the Marine Corps lacks readily available data to assess whether funds were obligated consistent with their programmed intent and to adequately forecast and defend budget requests for training.

Although internal Marine Corps assessments and guidance state that the Marine Corps needs an enterprise-wide process to link resources to readiness, the Marine Corps has made little progress establishing a link between training funds for ground combat forces and readiness. The Marine Corps identified challenges with linking funds to readiness in a series of reports from fiscal years 2009 through 2014, citing factors such as stove-piped efforts and limited data availability and quality. Guidance directed that the Deputy Commandant for Programs and Resources organize quality coordination events with key stakeholders to synchronize activities within major lines of effort, but officials from this office stated that they have not been given the authority to direct the various efforts. Therefore, challenges have persisted, in part, because the Marine Corps has not designated a single entity with authority to oversee and coordinate efforts to link training funds to readiness. In the absence of a single oversight entity, two separate and overlapping tools were developed—the Cost to Run a MEF (C2RAM) tool and the Predictive Readiness Model (PRM). Although each tool had its own particular use and design, both were intended to link resources to readiness. Moreover, both faced similar challenges, such as data quality limitations, and relied on some of the same data sources. The Marine Corps recently assessed and discontinued development of PRM, however, it has not assessed C2RAM and how it could support an enterprise wide performance management process linking resources to readiness. Without dedicating a single entity with authority, and conducting an assessment of C2RAM, the Marine Corps is unlikely to make headway in addressing the challenges posed by trying to link resources to readiness.