BACKGROUNDER

No. 3631 | JUNE 23, 2021

CENTER FOR NATIONAL DEFENSE

Changing Current "Use It or Lose It" Policy Would Result in More Effective Use of Defense Dollars

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KEY TAKEAWAYS

"Use it or lose it" is based on the fear that agency officials have of losing future budget authority unless they obligate all their current authority.

Between fiscal years 2013 and 2018, the Department of Defense had more than $81 billion canceled, most in appropriations severely impacted by "use it or lose it."

Congress should change the rules that govern defense obligation rates, allow more budget authority rollovers, and accelerate reprogramming and transfers.

The Department of Defense (DOD) manages around $700 billion annually based on budget requests developed at least two years before their execution. Once this funding is appropriated, any movement of plan resources often requires the acquiescence of Congress.[1] In this environment, even estimates of this aggregate total off by as little as 0.01 percent equal $70 million—real money, even for the federal government. Further, if by overly restrictive regulation this funding is not allocated properly, the result is a United States less capable and prepared to meet national security challenges. The American people expect to get the most out of their defense dollars, and the current system falls short of that expectation in important ways.

How the country elects to allocate resources for its defense has been a constant issue for debate and legal modifications, and the eternal quest to reform the acquisition process exemplifies that drive.[2] This *Backgrounder* highlights the phenomenon of "use it or lose it"—how expiring budget authority adversely affects the management of the department's resources—and provides recommendations to tackle this issue. "Use it or lose it" is the pressure to obligate budget authority at the end of a fiscal year based on either the urge to avoid the loss of budget authority or "agency officials['] fear that returning unused funds may prompt Congress or others to cut their budgets in the following fiscal year, interpreting the unused funds as being unneeded in the future."[3]

Between fiscal year (FY) 2013 and FY 2018, the Department of Defense had over $81 billion canceled, most of it—$49 billion—from operations and maintenance (O&M) accounts, which are more impacted by the "use it or lose it" phenomenon.[4] A subsequent study from the Government Accountability Office determined that the DOD had $127.61 billion canceled in the decade between FY 2009 and FY 2019.[5] Of those, O&M was determined to be the account with the most canceled appropriations.[6] The current financial rules not only result in the cancellation of these funds, but also distort spending patterns and decisions.

Congress should change the financial rules that govern the obligation rate of these funds, allowing some of these funds to be rolled over to the next fiscal year and accelerating reprogramming and transfers.

Budget Execution

The Department of Defense's annual national defense budget estimate contains three types of estimates: budget authority (BA), total obligational authority (TOA), and outlays.[7]

1. **Budget authority** is best understood as the amount that Congress has appropriated (or provided the authority to incur obligations or make payments for specific purposes) to the Department of Defense for a fiscal year. It is the number commonly discussed by Congress when deciding annual authorization and appropriations bills.

2. **Total obligational authority** is the authority of an agency to incur new obligations at any given time, independent of when budget authority was granted. The TOA, by definition, encompasses more than a single fiscal year.

3. **Outlays** represent actual disbursements of resources made by the Treasury.

These different categories exist because of the processes that funds must go through to be spent by the federal government: specifically, the time lag between budgeting funds, signing contracts, receiving goods or services, and making payments.[8] This elapsed time creates different funding statuses and the institutional context in which the DOD spends federal resources. One additional important element to bear in mind in understanding the time lag is that "[a]n appropriation does not represent funds extracted from the Treasury; it is merely the *authority* to bind the Treasury to make a payment under proper circumstances."[9]

The discrepancy between TOA and BA is accentuated by the different time frames in which every category of appropriation is current, or available to be obligated. Resources appropriated to the Department of Defense are in five different accounts:

1. Operations and maintenance;
2. Military personnel (MILPERS);
3. Research, development, testing and evaluation (RDT&E);
4. Procurement; and
5. Military construction.

Each of these accounts expire at different times as set by the appropriation bill. The availability time for appropriated funds ranges from one fiscal year to five fiscal years. It is important to note that military personnel and operations and maintenance funds are the two accounts that are only available for one fiscal year. All other accounts have longer periods of availability.

As illustrated in Figure 1, funds can be either current (available for new obligations, adjustments, expenditures, and outlays); expired (unavailable for new obligations but useable for adjustments, expenditures, and outlays); or cancelled (completely unavailable). These time windows determine how resources are managed and allocated.

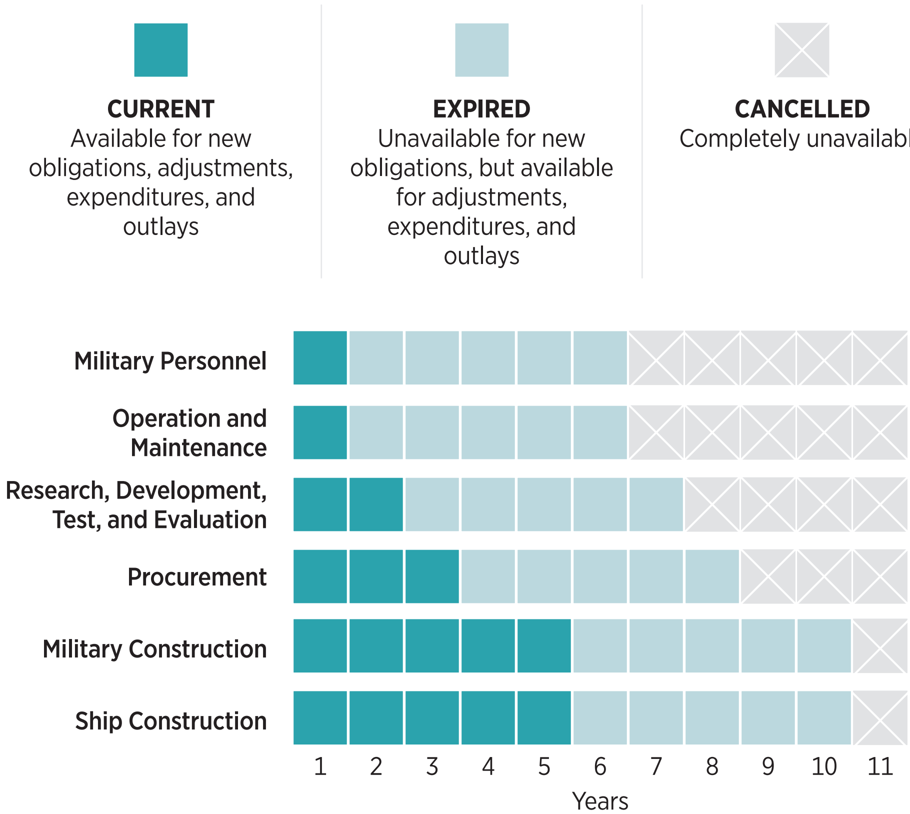
Inherent Time Problems in Defense Funds

Defense resources are managed by public law and the Planning, Programming, Budgeting and Execution process created in the 1960s.[10] This process starts at least two years before the funds are executed, as illustrated by Figure 2. It puts a premium on predictability and the ability to project

FIGURE 1

Lifespan of Defense Appropriations

Defense appropriations are distributed into separate accounts, each of which has its own lifespan. During that time, funds are categorized in one of three ways:



SOURCE: Congressional Research Service, "End-Year DOD Contract Spending," November 17, 2017, https://fas.org/sgp/crs/natsec/IF10365.pdf (accessed June 15, 2021).

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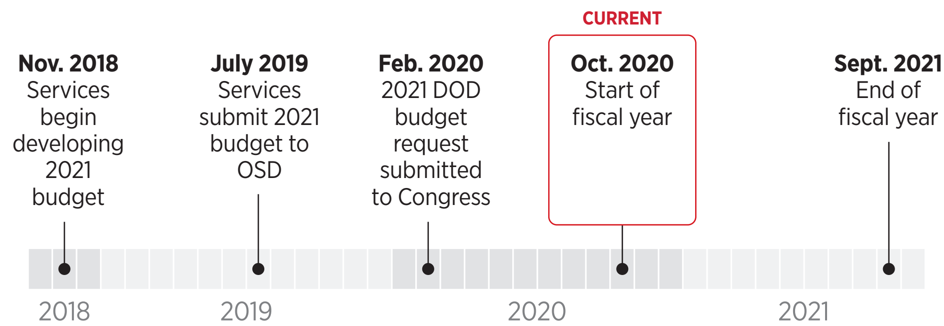
future expenditures. For the process to work perfectly, the financial manager needs to be able to project the level of resources that will be necessary for the activity *two years* in advance.

The expenditures being executed in 2021, for instance, were first planned and programmed in 2018, requested by the President in 2020, and approved by Congress in 2020. This time stretch is even more pronounced for activities funded through multiyear appropriations, in which there could be up to *eight years* of distance between when the expenditure was first planned and when it is finally obligated.

FIGURE 2

Development of Latest DOD Budget Started Nearly Two Years Ago



SOURCE: Congressional Research Service, "Defense Primer: Planning, Programming, Budgeting and Execution (PPBE) Process," *In Focus*, January 27, 2020, https://fas.org/sgp/crs/natsec/IF10429.pdf (accessed September 2, 2020).

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Additionally, the DOD's financial managers must also create a projection for the next four fiscal years known as the Future Years Defense Program, which then serves as the basis for the financial projections of the future.[11] Thus, for those programs that are predictable through time, the system works quite well. However, the premium on predictability creates challenges for accounts that have some inherent unpredictability in them, such as the development of new technologies or fuel costs.[12]

The characteristics of the account and congressionally imposed timing constraints make this problem especially acute in operations and maintenance funds. Operations and maintenance resources are dedicated to funding tasks such as training and exercises, depot maintenance, support of base operations, civilian salaries, and overall day-to-day activities.[13] These activities fluctuate throughout the year of execution and can be modulated to absorb budgetary impacts, both increases and decreases.

If there is a budget crunch, financial managers can defer that recruitment activity or shorten or cancel a training exercise. By the same token, if there are extra resources, they can pick up that deferred training or replenish the 90-day office supply stockpile. These activities are highly pliable, so they are used to adjust the financial goals at the margin of the budget. However, they also suffer more from calendar pressures.

Congressional timing severely impacts accounts with funds current for one fiscal year since delays on the appropriation of funds reduce the number of days in which the resources are available. This is very common when operating under continuing resolutions, which impose limitations to the execution of planned activities.[14] These stop-gap solutions also create financial uncertainty because there is a lack of knowledge regarding how long the resolutions will last. Risk-averse contracting offices will often avoid finalizing long-term agreements in these situations.

A recent study on the impact of continuing resolutions in the Marine Corps indicates that the weekly rate of purchase orders falls to 31.6 percent of a week in which it operates under regular appropriations, indicating the oversized impact of these resolutions.[15] This uncertainty drives highly conservative behavior in resource allocation and pushes planned activities to the future, for a time when there will be full-year appropriations. Thus, each day operating under a continuing resolution is apt to be conducted under a rate of execution below the planned rate, likely generating an artificial resource bubble for the end of the fiscal year.

Unfortunately, continuing resolutions have been a common occurrence at the Department of Defense. Between FY 2010 and FY 2018, *every* fiscal year started with a continuing resolution, the shortest lasting 76 days in FY 2015. On the long side, in FY 2017, the Department of Defense spent 217 days under a continuing resolution—or close to 60 percent of the year.[16] This left less than 40 percent of the year to execute large chunks of plan for that fiscal year—or risk losing the resources appropriated for that period. The current fiscal year, FY 2021, started on October 1, 2020, with a continuing resolution that lasted until December 11, 2020.

When financial managers face an expiring appropriations account with reduced time to obligate those resources, it becomes almost inevitable that there will be extra resources available at the end of the fiscal year.

The Issue of "Use It or Lose It"

The phenomenon of "use it or lose it"—the dilemma that if you do not completely spend the money under your control, you lose it—is based on the inherent time pressure created by funds that are available for only one fiscal year, accentuated by two different legislative regulations: quarterly execution reports and the 80/20 rule. The phenomenon takes two forms:

1. The worry that unspent funds will be lost forever; or

2. That if an organization fails to spend all its money in a given year, its headquarters will likely provide it less money the following years.

Congress requires that the Department of Defense submit quarterly execution reports for O&M funds.[17] The expectation is that each quarter, the department will have spent as close to 25 percent of its budget as possible. This, in turn, drives financial managers at all levels to pay particular attention to those levels of execution. The financial management chain of command within the Department of Defense is quite long, from the financial managers on the ground level all the way up to the Secretary of Defense's Comptroller and Congress. Each of those layers is potentially pressuring the layer below it for the execution to reach 25 percent each quarter—and to reach 100 percent by the end of the fiscal year.

The attention generated by those quarterly reports likely drives the small spikes in the level of expenditures at the end of each of three-month period, when contracting data is analyzed. Congressional Research Service report illustrates how December, March, June, and September have higher average monthly obligations.[18] Their described spike in September—the end of the fiscal year—is the graphic depiction of the Pentagon's reaction to the pressure of "use it or lose it."

The 80/20 Provision. Additionally, there is a legislative provision that governs expected expenditure rates by the end of July, before the last two months of the fiscal year. This provision establishes that no more than 20 percent of funds shall be spent in the last two months of the fiscal year. It is a recurring feature in the annual appropriations and is enshrined in the DOD's financial regulations.[19] This constraint creates yet another deadline on which the department's financial managers are measured on the execution rate.

The focus on obligation rates derives from the rates being easy to track and understand. A recent Advisory Panel tasked by Congress to study how to improve the Pentagon's acquisition of goods and services also highlighted the challenge created by levels of obligated funds.[20] It is important to stress that the mere existence of a spike of level of obligation at the end of the fiscal year does *not* mean that those obligations are inherently wasteful or of lower quality. If you are managing funds that have an expiration date, it is prudent to save a part of those resources for unpredictable expenditures through the period of execution and to save projects that could be pushed to the next fiscal year toward the end of the current fiscal year. However, the accumulation of these withheld funds through multiple layers of management can have adverse consequences.[21] By the very nature of managing expiring funds, it is expected that there will be a spike at the end of the fiscal year.

The task should not be to eliminate a spike at the end of the fiscal year and have a perfect 8.33 percent allocation for every month. *The goal should be to remove the incentive to spend every single dollar by the end of the fiscal year, independent of the quality of the expenditure.*

One way to remove part of this perverse incentive is to allow some carryover authority for the Department of Defense. As pointed out by then-Representative Mac Thornberry (R–TX) when discussing his amendment to allow the department to have some carryover authority: "The Department of Homeland Security, the Department of Treasury, the Department of Transportation, [and] the Department of Housing and Urban Development have that authority."[22] This is a not a unique authority, but rather a tried mechanism in the federal government.

This issue has been discussed in Congress before but has not been enacted yet. Former DOD comptroller Robert Hale expressed his support for carryover authority, pointing out:

> Congress needs to allow DoD and other federal agencies to spend a portion of the O&M and MILPERS funds in the year after they were appropriated. Congress already allows DoD to do this for funding in procurement, research and development, and military construction accounts. Carryover of just 10 percent would help a lot.[23]

Natural Deobligations and Unobligated Funds

Deobligations are "downward adjustment[s] of previously recorded obligations."[24] In simpler terms, the resources obligated to the budgeted activity were more than necessary to execute it. There will be some deobligations in the defense budget because of how the current execution phase of the budget system works.

Because of the nature of work funded through operations and maintenance appropriated funds, there can be reasonable discrepancies between the contracted amount and the price that is delivered. In this sense, some level of deobligations is inevitable.

Additionally, there are some routine leftover resources in the operations and maintenance accounts in the form of unobligated funds.[25] These tend to be under 1 percent of the available funds for each of the military departments. In FY 2019, the lowest performing department, the Air Force, reached 99.3 percent of operations and maintenance funds obligated, while the best performing one, the Navy, hit 99.87 percent.[26] The department as a whole was able to obligate 99.4 percent of its O&M resources in FY 2019. However, since there were over $242 billion appropriated to O&M in FY 2019, even half of one percent adds up to over *$1.21 billion* in unobligated resources at the end of the fiscal year.

These dollars are spread throughout hundreds of accounts that are managed by multiple organizations. Thus, individually, these resources do not represent a substantial missed opportunity. However, together they are a substantial lost chance to advance the country's defense. On the other hand, it is better for the country and for the DOD that these resources are left unobligated than to rush to obligate them at the end of the fiscal year against an item of questionable value.

Reprogramming and Transfers

The DOD already has processes that allow financial managers to have some level of flexibility in the execution of resources: reprogramming and transfers. Reprogramming and transfers take place when resources are moved from one program to another one: If both programs are in the same appropriations account, it is called a reprogramming, but if they are in different accounts, it is a transfer.[27] Thus, if a financial manager believes that some resources would be better utilized in a different program because the conditions have changed during the execution of appropriated funds, a process that exists to better allocate these resources. However, it is a slow and cumbersome process.[28]

As described by previous Heritage research, there are up to 12 layers of approval within the Department of Defense for a reprogramming or transfer request.[29] If they are above congressionally established thresholds—around $10 million—there is a lengthier process that must be followed.[30] When you combine the internal and external portion of the process, it takes between four and six months to complete.[31]

Further, a recent study from the Naval Postgraduate School reported that Navy reprogramming requests took an average of 96.28 days.[32] It is important to stress that this process needs to be completed while the appropriated funds are current. Thus, even this process is subjected to the same time pressures that create the phenomenon of "use it or lose it" in the first place. However, this process could serve as a relief valve to remove some of the pressure that exists for financial managers to obligate every single cent that was appropriated to their programs.

Recommendations

The problems of "use it or lose it" are a reflection of both cultural and legislative challenges that exist in the execution of the defense budget. Because it is a multifaceted problem, Congress and the Department of Defense need to tackle it from different perspectives and test and evaluate which levers are more impactful. It is important that Congress shows its willingness to engage with the issue and to change some legal incentives that lead to the behavior.

To improve the execution of the defense budget, Congress should:

Institute Carryover Authority for One-Year Money at the DOD. The problems in "use it or lose it" emerge from the inability to use appropriated funds after their expiration date, which can lead to decreased quality in expenditures and undesired behaviors. If financial managers become able to hold on to some of these funds after their expiration date, it would severely alleviate the pressure to obligate resources. Congress sets the budgetary authorities for the DOD every year, so it should revisit the carryover percentage and use that time to evaluate how the authority is used.

A 5 percent carryover authority would be a good place to start and should be evaluated periodically.[33] Further, since authority is granted on an account and military service level, Congress could set smaller pilot programs, if there is hesitation in increasing financial flexibility. Thus, Congress can and should assess the data on how the department uses the authority in its budget cycle to adapt future levels and lengths of the carryover authorities as part of a process of continual improvement.

Test Ways to Relax the 80/20 Rule. The 80/20 rule mandates that 80 percent of the budget needs to be obligated before the end of July. Congress should experiment with relaxing the rule for the next few budget cycles to check if there is a difference in behavior and expenditures levels. It should start by assessing how these patterns changed in FY 2018 when the rule was relaxed to 75/25 because of the delayed appropriations.[34]

Accelerate Reprogramming and Transfers. As indicated by previous Heritage research, reprogramming requests are lengthy processes that pass through multiple layers of approval in the executive and legislative branches.[35] A more agile reprogramming process would reduce the incentive for the Department of Defense's financial managers to obligate every single dollar before expiration by allowing it to be moved to higher priorities if the missions of lower priority can be executed with fewer resources.

An important part of the pressure that creates the "use it or lose it" mentality is the thought that the appropriated resources will not be put to their legally appropriated uses. A faster reprogramming process would alleviate that mentality through the creation of a viable avenue to move resources that are about to expire into higher priority items.

Conclusion

In six fiscal years, from FY 2013 to FY 2018, the Department of Defense had over $81 billion of appropriated resources canceled.[36] These canceled funds indicate a shortcoming of the budgeting and execution system to fully make the best use of the resources, not of non-existent need. These are resources that should have been applied to improving our national defense, be it in the form of building maintenance or munitions stockpile.

Most of these canceled resources were from one-year funding accounts, indicating the biggest source of management challenges. Changing the incentives that create “use it or lose it” situations will not guarantee that the DOD will not have canceled appropriations in the future. However, it would improve the management of taxpayers’ dollars at the department and lead to a stronger national defense. Restructuring the incentives around the “use it or lose it” phenomenon is a good step toward a better resource management system at the Pentagon.

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