

May 2012

# WARFIGHTER SUPPORT

Army Has Taken Steps  
to Improve Reset  
Process, but More  
Complete Reporting of  
Equipment and Future  
Costs Is Needed



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# Report Documentation Page

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## Why GAO Did This Study

From 2007 to 2012, the Army received about \$42 billion to fund its expenses for the reset of equipment—including more than \$21 billion for depot maintenance—in support of continuing overseas contingency operations in Southwest Asia. Reset is intended to mitigate the effects of combat stress on equipment by repairing, rebuilding, upgrading, or procuring replacement equipment. Reset equipment is used to supply non-deployed units and units preparing for deployment while meeting ongoing operational requirements. In 2007, GAO reported that the Army's reset strategy did not target equipment shortages for units deploying to theater. For this report, GAO (1) examined steps the Army has taken to improve its equipment reset strategy since 2007, and (2) determined the extent to which the Army's reset reports to Congress provide visibility over reset costs and execution. To conduct this review, GAO reviewed and analyzed DOD and Army documentation on equipment reset strategies and monthly Army reports to Congress, and interviewed DOD and Army officials.

## What GAO Recommends

GAO recommends that the Army revise its monthly congressional reset reports to include its future reset liability and status information on equipment reset according to the initial reset plan by vehicle type. DOD did not concur. DOD stated that the Army would report its reset liability annually instead of monthly. Because DOD did not agree to report its reset status by vehicle type, GAO included a matter for congressional consideration to direct the Army to report this information.

View [GAO-12-133](#). For more information, contact Cary Russell at (404) 679-1808 or [russellc@gao.gov](mailto:russellc@gao.gov).

## WARFIGHTER SUPPORT

### Army Has Taken Steps to Improve Reset Process, but More Complete Reporting of Equipment and Future Cost Is Needed

## What GAO Found

Since GAO's 2007 review, the Army has taken steps to improve its use of reset in targeting equipment shortages. In 2007, GAO noted that the Army's reset implementation strategy did not specifically target shortages of equipment on hand among units preparing for deployment to Iraq and Afghanistan in order to mitigate operational risk. GAO recommended that the Army act to ensure that its reset priorities address equipment shortages in the near term to ensure that the needs of deploying units could be met. The Department of Defense (DOD) did not concur, and stated that there was no need to reassess its approaches to equipment reset. However, in 2008, the Army issued its Depot Maintenance Enterprise Strategic Plan, noted that filling materiel shortages within warfighting units is a key challenge facing the depot maintenance enterprise, and called for changes in programs and policies to address materiel shortages within warfighting units. Further, recognizing that retrograde operations—the return of equipment from theater to the United States—are essential to facilitating depot level reset and redistribution of equipment, the Army in 2010 developed the retrograde, reset, and redistribution (R3) initiative to synchronize retrograde, national depot-level reset efforts, and redistribution efforts. In March 2011, the Army issued an R3 equipment priority list, and revised and reissued an updated list at the end of fiscal year 2011 with full endorsement from all Army commands. The R3 initiative has only begun to be fully implemented this year, and thus it is too early to tell whether it will provide a consistent and transparent process for addressing the Army's current or future equipping needs.

GAO found that the Army's monthly reports to Congress do not include expected future reset costs or distinguish between planned and unplanned reset of equipment. GAO has reported that agencies and decision makers need visibility into the accuracy of program execution in order to ensure basic accountability and to anticipate future costs. However, the Army does not include its future reset liability in its reports to Congress, which DOD most recently estimated in 2010 to be \$24 billion. Also, the Army reports to Congress include the number of items that it has repaired in a given month using broad categories, such as Tactical Wheeled Vehicles, which may obscure progress on equipment planned for reset. For example, GAO's analysis of Army data showed that 4,144 tactical wheeled vehicles were planned for reset in fiscal year 2010, while 3,563 vehicles were executed. According to the Army's current reporting method, this would result in a reported completion rate of 86 percent, but GAO's analysis showed that only approximately 40 percent of the equipment that was reset had been planned and programmed. This reporting method may also restrict visibility over the Army's multiyear reset liability. For example, both the M1200 Knight and the M1151 HMMWV are categorized as Tactical Wheeled Vehicles, but anticipated reset costs for the M1200 are significantly higher. In 2010 more M1200s were repaired than planned, thus accounting for a larger share of the budgeted reset funds. With fewer funds remaining, some equipment planned and budgeted for repair was not reset, pushing that workload to future fiscal years. These differences are not captured in the Army's monthly reports, and thus Congress may not have a complete picture of the Army's short- and long-term progress in addressing reset.

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## Abbreviations

ARI	Automatic Reset Induction
DOD	Department of Defense
HEMTT	Heavy Expanded-Mobility Tactical Trucks
HMMWV	High Mobility Multipurpose Wheeled Vehicles
OEF	Operation Enduring Freedom
OIF	Operation Iraqi Freedom
R3	retrograde, reset, and redistribution

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United States Government Accountability Office  
Washington, DC 20548

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May 15, 2012

The Honorable Carl Levin  
Chairman  
The Honorable John McCain  
Ranking Member  
Committee on Armed Services  
United States Senate

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

The Army received about \$42 billion from 2007 to 2012 to fund its expenses for the reset of equipment—with more than \$21 billion of that total going to depot maintenance reset of about 676,000 pieces—in support of overseas contingency operations in Southwest Asia.<sup>1</sup> Reset occurs at the Army depots and consists of a set of actions taken to restore equipment to a desired level of combat capability commensurate with a unit's future mission. Reset mitigates the effects of combat stress on equipment and restores destroyed, damaged, stressed, or worn out equipment by repairing, rebuilding, or upgrading it, or procuring replacement equipment. Reset equipment is used to supply non-deployed units and units preparing for deployment while meeting ongoing operational requirements. The Army transferred hundreds of thousands of pieces of equipment to theater in support of Operation Iraqi Freedom (OIF) and Operation Enduring Freedom (OEF), and has subsequently brought much of that equipment back to the United States for reset and redistribution to deploying and non-deploying units.<sup>2</sup>

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<sup>1</sup>The dollars shown for reset derive from a budget category that forms part of the operation and maintenance funds provided for overseas contingency operations; that budget category includes activities such as replenishing prepositioned stocks, depot-level maintenance, field-level maintenance, and recapitalization, which includes rebuild of equipment.

<sup>2</sup>The Army uses the term retrograde to describe the transfer of equipment back to the United States for reset and redistribution.

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In the last 10 years, the pace of combat operations and harsh environmental conditions has exacerbated the need to reset equipment through repair, recapitalization, and replacement efforts. Rolling stock equipment in particular—for example, tactical wheeled vehicles such as High Mobility Multipurpose Wheeled Vehicles (HMMWV), Heavy Expanded-Mobility Tactical Trucks (HEMTT), and other infantry fighting vehicles—has experienced much higher rates of damage from combat operations than in routine peacetime missions.<sup>3</sup> Further, equipping the Army has been a concern of Congress that has taken on added importance as weapon systems and equipment have become more expensive to procure and maintain. The Army reports that it continues to meet mission requirements in theater and reports high readiness rates for deployed units, but ongoing involvement in overseas contingency operations has strained its resources and contributed to shortfalls in inventories—some of which are long-standing—as well as equipment shortages among specific units not deployed to Iraq and Afghanistan.

In recent years, Army leadership expressed concerns about possible reductions in reset funding as a result of the mounting fiscal constraints facing the federal budget and defense programs that support the Army's modernization efforts. In 2011, the Secretary of the Army and Chief of Staff of the Army testified that the present conflict in Afghanistan and the related increase of Army equipment in theater will require sustained funding for 2 to 3 years beyond the end of conflict.<sup>4</sup> Since 2004, we have reported on a series of equipment reset issues, including the lack of equipment program strategies, poor condition of pre-positioned equipment, and challenges related to replacing Army National Guard equipment left in the OIF theater to support ongoing operations.<sup>5</sup> In

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<sup>3</sup>In this report, we focus on the reset of rolling stock. Rolling stock is an appropriate means for reviewing the Army's reset execution because these items account for the majority of the Army's depot reset budget request.

<sup>4</sup>Testimony: Statement by the Honorable John M. McHugh, Secretary of the Army and General George W. Casey, Jr., Chief of Staff, United States Army before the Committee on Armed Services, United States Senate, First Session, 112th Congress On the Posture of the United States Army, March, 31, 2011.

<sup>5</sup>GAO, *Military Readiness, DOD Needs to Reassess Program Strategy, Funding Priorities, and Risks for Selected Equipment*, [GAO-04-112](#) (Washington, D.C.: Dec. 19, 2003) ; *Military Readiness, DOD Needs to Identify and Address Gaps and Potential Risks in Program Strategies and Funding Priorities for Selected Equipment*, [GAO-06-141](#) (Washington, D.C.: Oct. 25, 2005).

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January 2007, we testified on a number of ongoing and long-term challenges affecting the Army's equipment reset strategies.<sup>6</sup> In September 2007, we reported that the Army's reset strategy did not target equipment shortages for deploying units.<sup>7</sup> This report is a follow-up on our 2007 review of Army equipment reset strategies. We performed this review under the statutory authority of the Comptroller General to conduct evaluations on his own initiative. In this report, our objectives were (1) to examine steps the Army has taken to improve its equipment reset strategy since 2007, and (2) determine the extent to which the Army's reset reports to Congress provide visibility over reset costs and execution.

In conducting our work, we reviewed and analyzed Army guidance and other documentation on equipment reset strategies to determine the steps the Army has taken to address target shortages, analyzed Army data detailing reset that was planned and executed, and budget execution reports submitted to Congress on reset to determine the consistency between annual reset requirements and budget requests. We also analyzed documents explaining the methodology the Army uses to develop reset requirements. We reviewed and analyzed the Army equipment retrograde priority lists identifying equipment returning for reset and reviewed guidance on the retrograde of equipment to determine the process used to develop and plan for sustainment-level repairs. In addition, we interviewed officials in Headquarters Department of the Army; Office of the Deputy Chief of Staff, G-3/5/7, Strategy, Plans, and Policy; Office of the Deputy Chief of Staff, G-4, Logistics; Office of the Deputy Chief of Staff, G-8, (Programs) Directorate of Force Development; Office of the Under Secretary for Army Acquisition, Technology, and Logistics; Army Budget Office; U.S. Army Materiel Command; U.S. Army Sustainment Command; U.S. Army Forces Command; U.S. Army Central Command, and U.S. Army TACOM Life Cycle Management Command to discuss the Army's guidance, policies, and procedures on reset equipping strategies, reset budget trends, and information on the equipment repair standards used in Southwest Asia and the continental United States. We interviewed officials in the Office of the Secretary of Defense for Logistics

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<sup>6</sup>GAO, *Defense Logistics: Preliminary Observations on the Army's Implementation Efforts of Its Equipment Reset Strategies*, [GAO-07-439T](#) (Washington, D.C.: Jan. 31, 2007).

<sup>7</sup>GAO, *Defense Logistics: Army and Marine Corps Cannot Be Assured That Equipment Reset Strategies Will Sustain Equipment Availability While Meeting Ongoing Operational Requirements*, [GAO-07-814](#) (Washington, D.C.: Sept. 19, 2007).

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and Materiel Readiness to obtain information about DOD's guidance on reset. In addition, we reviewed Army equipment priority lists identifying equipment for reset, and collected documents and data on historical budget execution for reset to determine the consistency between annual reset requirements and budget requests. Further details about our scope and methodology can be found in appendix I.

We conducted this performance audit between January 2010 and May 2012 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 provides a reasonable basis for our findings and conclusions based on our audit objectives.

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## Background

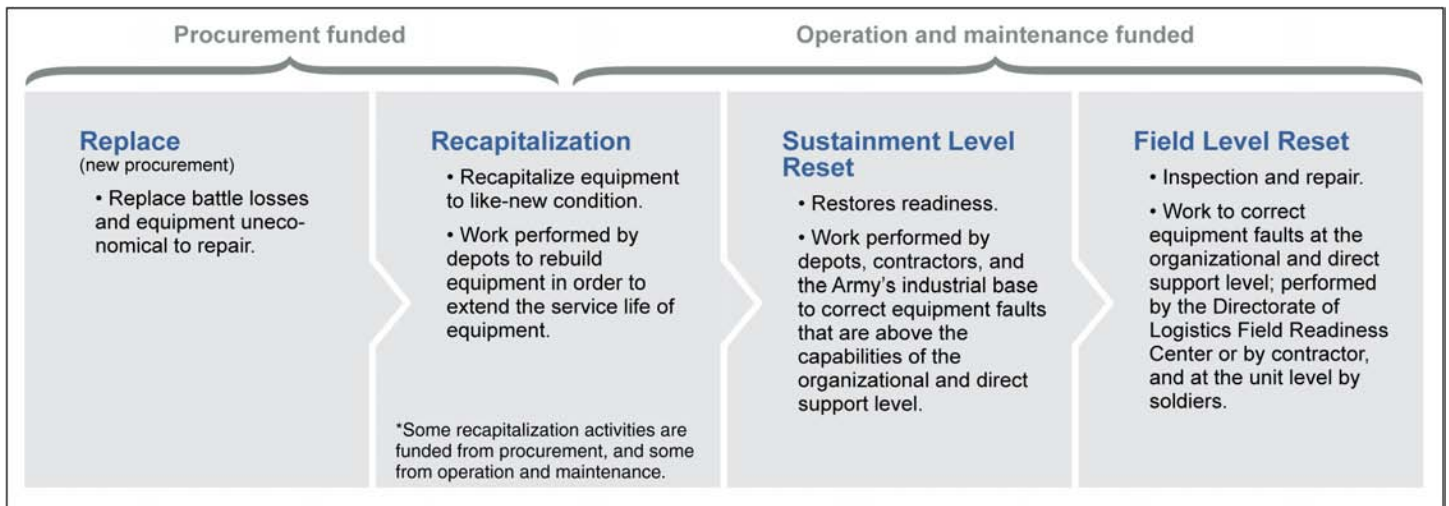
Since 2006, the Army has relied on the practice known as reset to restore equipment readiness through a variation of repair, recapitalization, and replacement of equipment activities. The Army defines reset as: "Actions taken to restore equipment to a desired level of combat capability commensurate with a unit's future mission. It encompasses maintenance and supply activities that restore and enhance combat capability to unit and pre-positioned equipment that was destroyed, damaged, stressed, or worn out beyond economic repair due to combat operations by repairing, rebuilding, or procuring replacement equipment."<sup>8</sup>

Figure 1 provides the appropriations typically used to fund various kinds of reset and definitions of the four categories that make up the Army's reset activities.

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<sup>8</sup>Assistant Secretary of the Army (Financial Management and Comptroller) Memorandum, Army Financial Management Guidance in Support of Contingency Operations (Feb. 09, 2011).

**Figure 1: Appropriations Typically Used to Fund Army Equipment Reset Activities**



Source: GAO analysis of DOD data.

In 2007, the Army established the Reset Task Force to monitor and track reset requirements and expenditures to ensure that reset dollars are properly managed and reported, and to monitor the status of reset to include repair, replacement, and recapitalization. This task force is chaired by the Office of the Deputy Chief of Staff, G-8 (Programs) Force Development Directorate, which has overall responsibility for the preparation of monthly congressional reset reports, and for reporting on the status of the Army reset program to Congress and the Department of the Army.<sup>9</sup>

In December 2009, DOD issued Resource Management Decision 700 to (among other things) manage the funding of the military services' readiness accounts and to move some overseas contingency operations funding into the base defense budget to support the transition of depot

<sup>9</sup>Other organizations play key roles in supporting the Army's reset efforts. The Office of the Deputy Chief of Staff, G-4, Logistics is responsible for establishing and maintaining policy for equipment reset, as well as left-behind equipment, and retrograde, while the Army Materiel Command is responsible for the execution of equipment reset operations and monitoring the status of reset maintenance efforts. The Army Materiel Command also executes national reset, which includes recapitalization, rebuild, overhaul, and repairs conducted by contractors and at Army owned maintenance depots. In addition, Army Forces Command is responsible for the execution, integration, and synchronization of reset activities through the Army Force Generation model.

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maintenance requirements from overseas contingency operations to the base defense budget. To facilitate the implementation of this guidance within the department, Resource Management Decision 700 outlines several actions for organizations to take, including providing annual reset updates to the Office of the Secretary of Defense, Cost Analysis and Program Evaluation that incorporate an assessment of the multiyear reset liability<sup>10</sup> based on plans for equipment retrograde.

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## Retrograde

Retrograde is a process that includes the movement of equipment and materiel from one theater of operations to a repair facility for reset, or to another theater of operations to replenish unit stocks or satisfy stock requirements. Equipment is redistributed in accordance with theater priorities to meet mission requirements within areas of responsibility and the DOD requirements worldwide. For example, in response to the February 27, 2009, drawdown order for Iraq and surge of forces in Afghanistan in August 2010, the Army began retrograding some equipment out of Iraq to the U.S. for reset and transferring other equipment to support units deploying to Afghanistan.

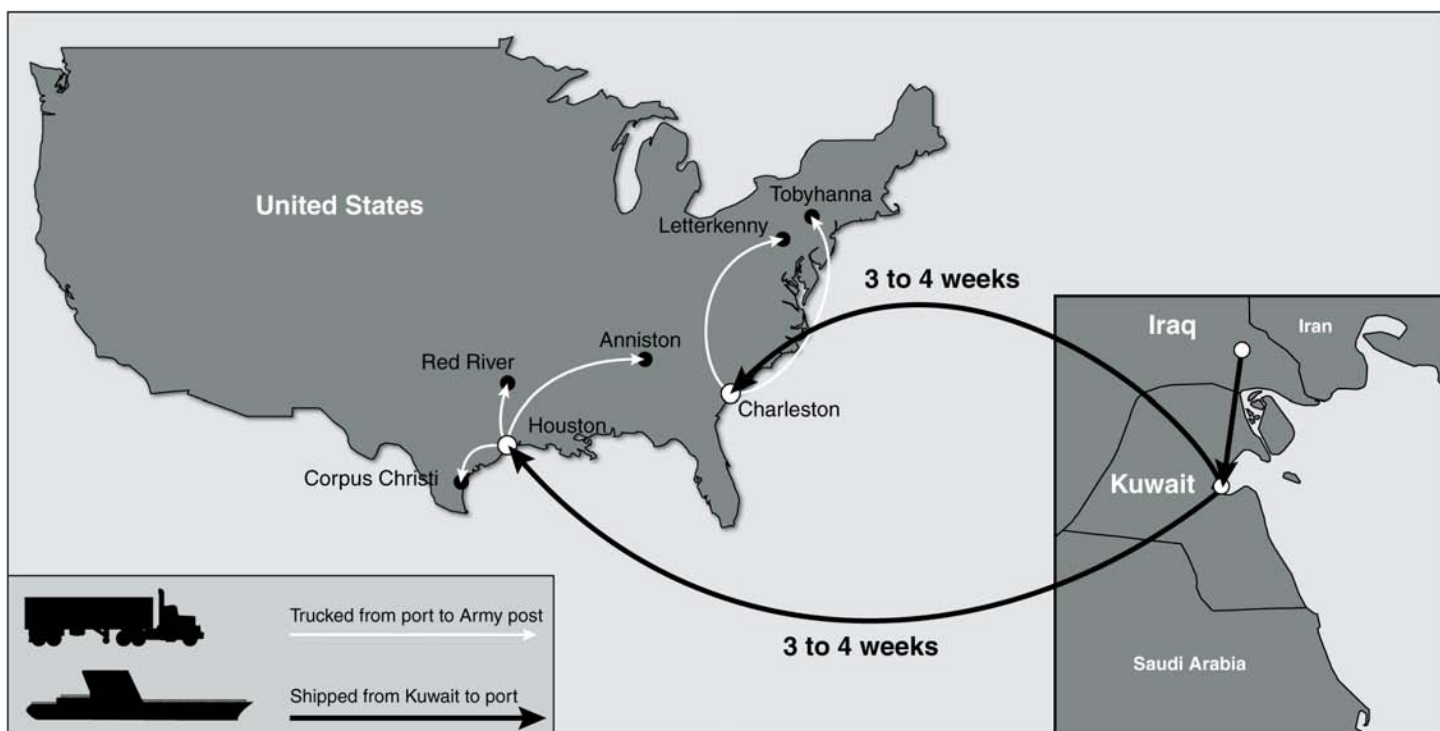
The initial phase of the retrograde process begins when units coordinate, through their normal chain-of-command in theater of operations, to obtain disposition instructions for all theater-provided equipment that is no longer needed by the current unit or follow-on units. For example, in Iraq, units coordinated with Multi-National Forces in Iraq, Coalition Forces Land Component Command, and U.S. Army Central Command. The U.S. Army Central Command managers then conducted a vetting process to determine if the equipment can fill other theater requirements such as prepositioned stocks or unit requirements in Afghanistan. If the equipment did not meet these requirements, U.S. Army Central Command sent the equipment to Kuwait for processing as theater-excess equipment expected to return to the U.S. for reset. Also, some equipment is included on the Army's Automatic Reset Induction (ARI) list, which is comprised of unit equipment that automatically returns to the U.S. for depot-level reset. U.S. Army Forces Command and Army Materiel Command place equipment on the ARI list because of expected extensive wear and tear experienced in theater that requires refurbishment or rebuilding, and not

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<sup>10</sup>An official with the Office of the Secretary of Defense, Cost Analysis and Program Evaluation explains that multi-year reset liability is the unprogrammed cost to reset all equipment currently employed in overseas contingency operations.

to address equipping requirements. Army officials said that the Reset Task Force inspects non-ARI equipment to determine the level of reset it will require. Once the inspection is complete, the equipment is shipped back to the U.S. with disposition instructions for reset or for automatic reset induction. Figure 2 illustrates the retrograde process for equipment leaving Southwest Asia and returning to the United States for reset repairs.

**Figure 2: Retrograde of Equipment Leaving Southwest Asia and Returning to the United States for Reset**



Source: GAO analysis of DOD data.

Note: This figure illustrates the movement of equipment from overseas to Army depots for reset and does not include contractor or home station repair locations.

In 2010, the Army transferred over 43,000 thousand pieces of equipment—such as tactical wheeled vehicles, communications, and other equipment—from Kuwait to Afghanistan to support OEF. From 2010 through 2011, the Army retrograded over 29,000 thousand pieces of

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rolling stock,<sup>11</sup> which included equipment such as combat and tactical vehicles, from Southwest Asia to the U.S. for reset.

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## The Army Has Taken Steps to Adjust Its Reset Strategy Since GAO's 2007 Report

Since our last review, the Army has taken steps intended to better integrate and prioritize its retrograde, reset, and redistribution efforts. In our 2007 report, we noted that the Army's reset implementation strategy did not specifically target shortages of equipment on hand among units preparing for deployment to Iraq and Afghanistan in order to mitigate operational risk.<sup>12</sup> At that time the Army's Force Generation<sup>13</sup> implementation strategy and reset implementation guidance provided that, the primary goal of reset is to prepare units for deployment and to improve next-to-deploy units' equipment-on-hand levels. We noted at that time, however, that the Army's current reset planning process was based on resetting equipment that it expected would be returning to the United States in a given fiscal year, and not based on aggregate equipment requirements to improve the equipment-on-hand level of deploying units. Therefore, we concluded the Army could not be assured that its reset programs would provide sufficient equipment to train and equip deploying units for ongoing and future requirements. We recommended that the Secretary of Defense direct the Secretary of the Army to assess the Army's approaches to equipment reset to ensure that its priorities address equipment shortages in the near term to minimize operational risk and ensure that the needs of deploying units could be met. However, DOD did

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<sup>11</sup>Rolling stock includes wheeled-and-tracked combat vehicles, tactical vehicles, trailers, semi-trailers, and standard trailer-mounted equipment such as generators. According to Army officials, the remaining items of rolling stock will remain in Kuwait in support of other requirements, such as prepositioned stocks, or be transferred to Afghanistan to support ongoing operations.

<sup>12</sup>GAO, *Defense Logistics: Army and Marine Corps Cannot Be Assured That Equipment Reset Strategies Will Sustain Equipment Availability While Meeting Ongoing Operational Requirements*, 07-814 (Washington, D.C.: Sept. 19, 2007).

<sup>13</sup>Army Force Generation guidance has been amended since the time of our previous report, see Army Regulation 525-29, Army Force Generation (Mar. 14, 2011). Army Regulation 525-29 defines Army Force Generation as a rotational readiness model to provide strategic flexibility to meet security requirements for a continuous presence of deployed forces. The process cycles units through three rotational phases: reset, train/ready, and available, with units in the available phase being at the highest state of readiness and the first to be considered for deployment to meet operational requirements. Army Force Generation supports the Army's planning, programming, budgeting, and execution process and prioritizes resources to generate trained and ready expeditionary forces.

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not agree with our recommendations at the time, stating that it believed the Army's overall equipping strategy was sufficient to equip units that were deployed or deploying.

Although DOD disagreed with our recommendations in 2007, in the years since our review, the Army has taken steps to address its reset efforts in targeting equipment shortages. For example, in April 2008, the Army issued its Depot Maintenance Enterprise Strategic Plan noting that filling materiel shortages within warfighting units is a key challenge facing the depot maintenance enterprise, and called for changes in processes, programs, and policies to ensure the timely repair of equipment to address these shortages. The plan also noted the challenge of linking the equipment needs of the Army through the Army Force Generation model using current depot maintenance production capabilities. Specifically, it called for updates to policies and regulations governing depot maintenance priorities, including revisions to Army regulation AR 750-1, the Army Materiel Maintenance Policy, and the establishment of processes resulting in depot production to support high priority unit equipment needs. At the time of our review, the Army's revisions to AR 750-1, intended to enable the depot maintenance program to support the Army Force Generation readiness model, were in final review.

In 2010, the Army, recognizing that retrograde operations are essential to facilitating depot level reset and redistribution of equipment, developed the retrograde, reset, and redistribution (R3) initiative to synchronize retrograde, national depot-level reset efforts, and redistribution efforts. The R3 initiative was developed by the Office of the Deputy Chief of Staff, Programs, Directorate of Force Development and several other key Army commands to facilitate the rapid return of equipment from theater and to increase equipment on hand for units. In March 2011, an initial R3 equipment priority list was issued, based primarily on shortages identified by U.S Army Forces Command. According to Army officials, this initial list was revised and reissued at the end of fiscal year 2011 to include critical equipment shortages identified and fully endorsed by all Army commands. According to officials, the Army is now using the R3 list to prioritize the retrograde and reset of about 19,000 items of rolling stock from Kuwait as of February 2012. Officials indicated that the Army plans to return about half of these items to the U.S. by the end of March 2012 to begin the reset process.

Officials with the Army's Office of the Deputy Chief of Staff, Programs, Directorate of Force Development said that the R3 equipment list is a consensus among Army organizations on rank order priority needs and

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provides Army leadership with timely and accurate information to make strategic resourcing decisions to equip units for future missions. They believe the R3 equipment list will benefit the Army in making key decisions to address equipping and resourcing issues for units deploying and training as part of the Army's reset planning process. The Army plans to monitor the effectiveness of the R3 initiative to better link reset funding and execution to the Army's equipping priorities. Because it had not begun to fully implement the initiative until this year, the Army does not expect to have sufficient data to gauge the effectiveness of the R3 initiative until the fourth quarter of fiscal year 2012.

As the Army continues to encounter equipment shortages and faces the prospect of future fiscal constraints and limited budgets, as well as uncertainties concerning the amount of equipment expected to return from theater in the near term, the need to manage and prioritize reset depot workload consistent with unit equipment needs remains critical. The Army has previously noted that the challenge with reset is linking depot maintenance capabilities with its retrograde and redistribution efforts to meet the needs of the operational Army as it goes through the Army Force Generation process. We believe full implementation of the R3 initiative would be a step in the right direction. However, it is too early to tell whether this initiative will provide a consistent and transparent process for addressing the Army's equipping needs, or future needs that may continue beyond the end of current operations.

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## **Army Reporting Does Not Provide Visibility over Multiyear Reset Costs or Fully Capture Deviations between Planned and Executed Reset**

The Army has taken steps under its own initiative to report its reset execution quantities to Congress since 2007, but this reporting does not capture important elements of the Army's reset efforts, including its estimated future reset costs and the amount of equipment planned for reset each year that is successfully reset. Specifically, the monthly reports identify the Army's cumulative progress in terms of the number of items reset in the current fiscal year to date, the number of brigades that have undergone reset, and the number of new items procured as replacement for battle-loss or damaged items. However, none of these measures indicate the status of the Army's future reset liability, which is the total repair cost being incurred through ongoing and expected deployments. Nor do the reports capture differences between the equipment the Army resets during the year and the equipment it had initially planned to reset. As a result, Congress does not have visibility over the Army's progress in addressing reset and expected total reset costs. We have reported that agencies and decision makers need visibility into the accuracy of program execution in order to ensure basic accountability and to anticipate future

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costs and claims on the budget. In addition, programs should institute internal controls that facilitate effective financial reporting for internal and external users.<sup>14</sup> Various congressional committees have expressed concern about improving accountability and oversight of reset funding, the lack of information to support accurate planning for reset, and whether the Army is managing reset in a manner commensurate with its equipment needs and budgetary requirements.<sup>15</sup>

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### Army Reports to Congress Do Not Provide Visibility over Multiyear Reset Costs

The Army has generally reported that its reset requirements may continue for two to three years beyond the end of conflict,<sup>16</sup> but has not included estimated future reset costs in its reports to Congress. The Office of the Secretary of Defense, Cost Analysis and Program Evaluation has developed and tracks for each of the services a cost factor—the multiyear reset liability—that estimates the military services' future reset costs.<sup>17</sup> The multiyear reset liability is the amount of money that a service would need to restore all equipment used in theater to its original, pre-conflict state over several fiscal years. This includes the cost to reset all equipment currently in theater, as well as all equipment that has returned from theater and not yet been reset. In 2010, the Cost Analysis and Program Evaluation analysis estimated the Army's multiyear reset liability at that time was \$24 billion, and it plans to revise this figure in the summer of 2012. As the Army successfully completes certain reset actions, its overall reset liability can decrease. Further, some actions, such as additional deployments, buildups of equipment in theater, or an

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<sup>14</sup>GAO, *High Risk Series: An Update*, [GAO-11-278](#), (Washington, D.C.: February 2011) and *Standards for Internal Control in the Federal Government*, [GAO/AIMD-00-21.3.1](#) (Washington, D.C.: November 1999).

<sup>15</sup>H. R. Rep. No. 110-279, at 163 (2007); H. R. Rep. No. 109-452, at 256 (2006); and H. R. Rep. No. 109-676, at 359-360 (2006).

<sup>16</sup>For example, the President stated that troops would begin to withdraw from Afghanistan in July 2011, working towards a transfer of all security operations to Afghan National Security Forces by 2014. However, according to Army officials, changing circumstances in theater could impact this time frame.

<sup>17</sup>In December 2009, DOD issued Resource Management Decision 700 to (among other things) manage the military services' readiness accounts and to require that significant resources from the overseas contingency operations funding be moved into the base defense budget. See GAO, *Defense Logistics, Actions Needed to Improve the Marine Corps' Equipment Reset Strategies and the Reporting of Total Reset Costs*, [GAO-11-523](#) (Washington, D.C.: Aug. 4, 2011).

increased pace of operations can increase the multiyear reset liability. We believe the multiyear reset liability is a useful estimate because it provides a cost benchmark against which progress can be measured. However, the Army's monthly reset execution reports currently do not provide future reset liability cost estimates to Congress. Rather, as discussed below, the reports describe the cumulative progress being made against that fiscal year's requirement according to the number of items that the Army has reset in a given month.

### Army Reports Do Not Fully Capture Deviations between Planned and Executed Reset

The Army's monthly congressional reports on reset do not provide visibility over the impact of changes in reset execution on multiyear reset liability because they do not distinguish between planned and unplanned reset and provide only aggregate totals for broad equipment categories. Specifically, the Army's monthly reports to Congress currently provide information on reset activity, such as the number of items scheduled to be reset in the current fiscal year, the number of items scheduled for reset in the prior fiscal year that were not executed ("carry-in"), and the number of items still undergoing reset ("work in progress"). The monthly reports also include the number of items completed, and the percent complete—number completed compared to total requirement. Table 1 provides an example of what the Army reports to Congress each month, based on a report provided in fiscal year 2012.

Table 1: Example of Army Monthly Reset Report to Congress

**Table 1: Example of the Army's Monthly Congressional Depot-Level Reset Report for November 30, 2011**

Category	Carry-in- from FY 11 <sup>a</sup>	FY 12 requirement	Work in progress	Completed	Percent complete
Aircraft	20	7	17	0	0%
Aviation Support Equipment	38	180	27	21	10%
Track Vehicles	722	626	596	107	8%
Tactical Wheeled Vehicles	3,537	3,412	1,238	570	8%
Artillery and Missile	941	2,623	1,088	615	17%
Individual and Crew Served Weapons	20,189	37,456	4,303	5,354	9%
Communications	4,072	15,542	580	1,384	7%
Other Equipment	13,771	51,175	1,956	11,689	18%
<b>Repair Total</b>	<b>43,290</b>	<b>111,021</b>	<b>9,805</b>	<b>19,740</b>	<b>13%</b>

Source: Deputy Chief of Staff, Programs, Directorate of Force Development.

<sup>a</sup>Carry-in is workload that was not executed in the previous fiscal year, but previously ordered and funded. The total requirement and percent completed for the following year includes the carry-in workload plus new workload.

As table 1 shows, the Army reports aggregate information on reset activity in broad categories, such as Tactical Wheeled Vehicles or Aviation Support Equipment. However, for two reasons, the data do not show the true picture of the Army's progress in executing its reset plan. First, the data do not distinguish between the planned items for reset—the funding for which items was programmed by the Army and included in the Army's budget justification materials to Congress—and the unplanned items repaired through reset.<sup>18</sup> Rather, the figures shown as "completed" include both planned and unplanned items.

To illustrate this point, our analysis of Army data from fiscal year 2010 shows that 4,144 tactical wheeled vehicles were planned for reset in fiscal year 2010 and a total of 3,563 vehicles were executed (see table 2). According to the Army's current reporting method, this would result in a reported total completion rate of 86 percent. However, our analysis showed that, of the total number of items executed, 1,647 items or approximately 40 percent of the equipment reset was actually equipment that had been planned and programmed. More than half of the tactical wheeled vehicles reset—1,916—were items that had not been planned for reset.

**Table 2: Reset of Tactical Wheeled Vehicles for Fiscal Year 2010**

<b>Planned and Unplanned Reset</b>	<b>Vehicles</b>
Planned reset	4,144
Executed from plan	1,647
Percentage executed according to plan	39.7%
Unplanned reset	1,916
<b>Total vehicles reset</b>	<b>3,563</b>

Source: GAO analysis of Army data.

According to Army documents, the reset of unplanned items is due primarily to changes in, among other things, the mix and condition of equipment returning to home stations and unforeseen changes to troop

<sup>18</sup>According to Army documents, the reset of unplanned items is due primarily to changes in the mix and condition of equipment returning to home stations, unforeseen changes to troop commitments in theater, and changes in fleet planning strategies. For example, Army documents show that in fiscal year 2010, reset requirements were affected by the expansion of forces in Afghanistan, which increased the Army's reliance on Theater Provided Equipment.

commitments in theater. For example, DOD documents show that in fiscal year 2010, reset requirements were affected by the expansion of forces in Afghanistan. This force expansion also required additional equipment, which the Army supplied in part by shipping equipment that had been planned for retrograde from Iraq—and eventual reset in the United States—to Afghanistan instead. While we acknowledge such challenges, the Army’s current reporting of reset execution does not permit Congress to see when deviations between planning and execution occur.

Second, by reporting in broad aggregate equipment categories, the Army’s reports do not give Congress visibility over reset activity for individual types of equipment. In some cases, our analysis shows that, while the overall completion percentage may be high, the picture can be significantly different when looking at individual items. For example, as discussed above, the total number of items executed during fiscal year 2010 was 86 percent of the total planned reset for the aggregate category of tactical wheeled vehicles. However, this number alone can obscure important information on the pace of reset for individual types of vehicles within the aggregate category. Table 3 offers a breakdown of the items reset in the Tactical Wheeled Vehicle category for fiscal year 2010.

**Table 3: Reset of Tactical Wheeled Vehicles for Fiscal Year 2010**

<b>Vehicle type</b>	<b>Planned reset</b>	<b>Executed reset</b>
Family of Medium Tactical Vehicles	1,280	661
High Mobility Multipurpose Wheeled Vehicles (HMMWV)	1,966	895
Armored security vehicles	51	174
Family of 5-ton trucks	180	192
Other automotive <sup>a</sup>	667	1,641
<b>Total</b>	<b>4,144</b>	<b>3,563</b>

Source: GAO analysis of Army data.

<sup>a</sup>This category includes materials handling vehicles (e.g., concrete mixers and asphalt spreaders), other semi-trucks and trailers, palletized loading systems, and heavy equipment transports.

As table 3 shows, the actual reset activity for items labeled as “other automotive” was significantly more than planned—1,641 compared to 667, whereas the reset activity for high mobility multipurpose wheeled vehicles was significantly less than planned—895 compared to 1,966. Therefore, reporting the overall completion percentage for the category without information on the status of vehicle types does not provide

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transparency into the Army's progress on its total reset efforts. This information is important because it has cost implications. Specifically, while items may fall into the same category, the cost to reset can vary broadly depending on the vehicle type. For example, both the M1200 Knight (an armored security vehicle) and the M1151 HMMWV are categorized as Tactical Wheeled Vehicles in the Army's monthly reports to Congress. For planning purposes, in 2010 the Army requested over \$500,000 for the repair of each M1200, while requesting about \$154,000 for the repair of each M1151. However, in 2010 more M1200s were repaired than planned, thus accounting for a larger share of the budgeted reset funds. At the same time, with fewer funds remaining, some equipment planned and budgeted for repair was not reset, pushing that workload to future fiscal years. Conversely, if fewer M1200s had been reset than were planned, the \$500,000 estimated reset liability for each M1200 would be incurred in a future fiscal year, as they would still require reset eventually. In either case, the Army would record the actions taken within the numbers shown for the reset of Tactical Wheeled Vehicles, but the cost impact of these two scenarios will be different given the difference in estimated costs for the two items. Therefore, understanding how many items of each vehicle type have been reset is important to understanding the implications of changes in reset execution for the Army's multiyear reset liability. Without information on the multiyear reset liability and additional details within current reports, Congress may not have a complete picture of both the Army's progress in meeting its reset plan as well as the long-term cost implications of reset.

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## Conclusions

The Army needs to balance multiple factors that make reset planning and execution a complicated and challenging process. Efficient reset planning must identify the type of equipment that needs to be retrograded from theater, prioritized through the depots, and redistributed to units based on immediate equipment needs. Since our 2007 review, the Army has taken steps to incorporate deploying units' equipment needs into their reset planning, including the implementation of the R3 equipment list, but it is too early to tell whether this initiative will provide a consistent and transparent process. Further, decision makers in the Army and Congress could benefit from greater visibility into reset program execution in order to ensure accountability, improve planning, and anticipate future costs and claims on the budget. The Army has taken positive steps towards providing this visibility by issuing reports on its reset execution to Congress on a monthly basis. However, these monthly reports currently lack key information that could illustrate the Army's overall effectiveness at managing reset long-term, including information by vehicle type. With

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more complete information on the Army's total reset efforts, Congress will be able to exercise oversight and determine if the amount of funding appropriated for equipment reset is being used for the planned equipment—in the short term—and to monitor the Army's progress in addressing its multiyear reset liability.

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## Matter for Congressional Consideration

To improve accountability and oversight, Congress should consider directing the Secretary of the Army to include status information on the percentage of equipment reset according to the initial reset plan by vehicle type in its monthly reports to Congress.

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## Recommendations for Executive Actions:

To ensure that the Army provides information to Congress that is useful for assessing its short and long-term reset progress, we recommend that the Secretary of the Army direct the Office of the Chief of Staff of the Army, Logistics to take the following two actions:

- Revise the monthly congressional reset reports to include the Army's multiyear reset liability, which should include the anticipated cost to reset all equipment in-theater as well as all equipment returned to the United States that has not yet been reset; and
- Revise the monthly congressional reset reports to include information on the percentage of equipment reset according to the initial reset plan by vehicle type.

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## Agency Comments and Our Evaluation

In written comments on a draft of this report, DOD did not concur with our two recommendations. Although DOD disagreed with our recommendation to revise the monthly congressional reset reports to include the Army's multi-year reset liability, it cited actions it plans to take that would meet the intent of our recommendation. DOD also disagreed with our recommendation to include reset information by vehicle type in its monthly reset reports to Congress. We continue to believe that this information is important to provide adequate visibility to Congress over reset and thus are including a matter for congressional consideration. DOD's comments appear in their entirety in appendix II. DOD also provided technical comments that we incorporated as appropriate.

In disagreeing with our first recommendation for the Army to include its multi-year reset liability in the monthly congressional reset reports, DOD stated that the Army's monthly reset report was intended to show the status of equipment reset activities in the year of execution. According to

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DOD, the Army does not plan to include the estimate of future reset liability projections in every monthly report because developing those estimates includes the projection of future deployed force levels as well as major force redeployment timelines, which are factors that do not significantly change on a month-to-month basis. However, DOD stated that the Army plans to include the Army's estimate of future equipment reset liability in its summary report to Congress for the fiscal year. We believe the Army's plan to report future equipment reset liabilities in its summary report for each fiscal year would meet the intent of our recommendation.

DOD also disagreed with our second recommendation that the Army include in its monthly congressional reset reports status information on the percentage of equipment reset by vehicle type. DOD stated that the Army intends to provide more detailed information on reset program adjustments in those reports, but noted that the Army does not recommend doing so by vehicle type. Specifically, DOD stated that actual monthly equipment reset production rates are extremely dynamic and adjustments in the depots are made daily based on a number of factors. Further, DOD stated that adjustments are common across all of the nearly 800 systems that proceed through the depots for reset each year and are best summarized by the most major changes among large categories. The department further stated that current vehicle categories in the monthly reports are adequate for this purpose, but indicated that additional explanation of major variances between planned, newly planned and executed equipment reset would be included in future reports. However, as we reported, the broad categories do not fully capture deviations between planned and executed reset by vehicle type, and the Army did not explain what information it will include in these additional explanations. Therefore, we remain concerned that the changes in reset reporting suggested by the Army would not provide adequate visibility to Congress over planned and executed equipment reset. Consequently, we have added a matter for congressional consideration suggesting that Congress consider directing the Army to include status information on the percentage of equipment reset according to the initial reset plan by vehicle type in its monthly reports to Congress.

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We are sending copies of this report to interested congressional committees, the Secretary of Defense and the Secretary of the Army. This report will be available at no charge on GAO's website, <http://www.gao.gov>.

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If you or your staff have any questions about this report, please contact me at (404) 679-1808 or [russellc@gao.gov](mailto:russellc@gao.gov). Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this letter. GAO staff who made key contributions are listed in appendix III.

A handwritten signature in black ink that reads "Cary Russell". The signature is written in a cursive style with a large initial "C" and a long, sweeping tail for the "l" in "Russell".

Cary B. Russell  
Acting Director, Defense Capabilities and Management

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# Appendix I: Scope and Methodology

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To examine any steps the Army has taken to improve its equipment reset strategy and address target shortages since our 2007 report, we reviewed the Department of Defense's (DOD) comments in that report. We also reviewed Army guidance explaining the definition of reset and how it is employed to restore equipment for units to pre-deployment levels. We reviewed the Army Force Generation regulation to determine the criteria to establish Army policy to institutionalize the Army Force Generation model, which supports strategic planning, equipment prioritization, and other resources to generate trained and ready forces, and the role of reset in supporting the model to repair equipment for units to meet future missions. We obtained and reviewed the Army Reset Execution Order, which provides guidance to the Army on reset operations. We obtained written responses on our inquiries from Army officials and conducted interviews to discuss the execution order and their interpretation of the roles, responsibilities, and activities required to execute the reset of equipment returning from overseas to the United States. We reviewed and analyzed reset documents associated with the execution order, which contained information on the Army's annual sustainment-level reset workload requirements estimates. We obtained written responses on our inquiry from Army officials and conducted interviews to discuss and understand the methodology used to develop those estimates and the equipment mix and quantities expected to return from Southwest Asia to the United States for reset for the current fiscal year. We reviewed and analyzed the Army's equipment retrograde priority lists identifying equipment needed to be returned to the United States for reset and reviewed guidance on the retrograde of equipment to understand the methodology used to develop the list. We analyzed the relationship between the sustainment-level reset workload requirements worksheet and retrograde priority list to determine the similarities and differences in the type and mix of equipment identified for depot-level reset. We discussed these similarities and differences to understand how they affect the Army's ability to identify and reset the right equipment to support both deploying and training units. We held several discussions with Army officials to learn about the retrograde, reset, and redistribution (R3) initiative and how they expect this initiative might improve equipment-reset processes to better align reset efforts with unit equipment needs. We interviewed officials in the Office of the Secretary of Defense for Logistics and Materiel Readiness to obtain information about DOD's guidance on reset.

To determine the extent to which the Army's monthly reset reports to Congress provide visibility over reset costs and execution, we obtained data published in the Reset Execution Order on the Army's annual

sustainment-level reset workload requirements estimates from fiscal years 2007 through 2012 to determine the quantities of equipment planned for reset. We obtained reset execution data generated by the Army Materiel Command and Army Logistics Management Program System from fiscal years 2007 through 2010 to determine the actual amount of equipment reset in support of contingency operations. We provided questions, received written responses, and interviewed Army officials to understand the reset planning and execution process, and reporting requirements to Congress on both planned and actual reset data and budgets. We focused our analysis on the reset of Army rolling stock, which was heavily rotated in and out of Southwest Asia to support Operation Iraqi Freedom because it accounts for the majority of the Army's depot reset funding. We compared the reset workload requirements estimates to the reset execution data, using the National Stock Number, to determine whether the data were accurate, comparable, and consistent for our review purposes. In addition, we collected and reviewed documents and data on historical and current budget execution for reset to determine the consistency between annual reset requirements and budget requests. We performed a data reliability assessment of the information systems containing the execution data and determined that the data were sufficiently reliable for the purpose of this engagement. We provided questions, received written responses, and interviewed Army officials to clarify how budget data were used and to ensure that we had a good understanding of how to interpret the data for our purposes. We also discussed with Army officials the process for tracking and reconciling reset expenditures with quantities of equipment based on planned equipment requirements. Further, we obtained and reviewed historical and current monthly Supplemental Cost of War Execution Reports on Army reset expenditures and funding requests submitted to Congress, and the Army's monthly congressional reports on the quantity of equipment repaired through reset to determine the type of information reported on reset costs and the equipment quantities repaired at the depots. We have previously reported on problems relating to the reliability of data generated from the Army's Logistics Management Program, but have not specifically reviewed the reliability of the reset depot execution data.

To address each of our objectives, we also spoke with officials, and obtained documentation when applicable, at the following locations:

- Office of the Under Secretary of Defense for Acquisition, Technology, and Logistics, Assistant Secretary of Defense for Logistics and Materiel Readiness, Deputy Assistant Secretary of Defense for Maintenance, Policy, and Programs
- Office of the Secretary of Defense for Cost Assessment and Program Evaluation
- Office of the Under Secretary of Defense (Comptroller)
- Headquarters Department of the Army; Office of the Deputy Chief of Staff, G-4 Logistics; Office of the Deputy Chief of Staff, G-8, (Programs), Directorate of Force Development; Office of the Deputy Chief of Staff, G-3/5/7 Strategy, Plans, and Policy; and Army Budget Office
- U.S. Army Central Command
- U.S. Army Materiel Command
- U.S. Army Forces Command
- U.S. Army Sustainment Command
- TACOM Life Cycle Management Command

We conducted this performance audit between January 2010 and May 2012 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.

# Appendix II: Comments from Department of Defense



LOGISTICS AND  
MATERIEL READINESS

ASSISTANT SECRETARY OF DEFENSE  
3500 DEFENSE PENTAGON  
WASHINGTON, DC 20301-3500

MAY -7 2012

Mr. Cary B. Russell  
Acting Director  
Defense Capabilities and Management  
U.S. Government Accountability Office  
441 G Street, N.W.  
Washington, DC 20548

Dear Mr. Russell:

This is the Department of Defense response (DoD) response to the GAO Draft Report GAO-12-133, "WARFIGHTER SUPPORT: Army Has Taken Steps to Improve Reset Process, but More Complete Reporting of Equipment and Future Cost is Needed," dated March 29, 2012 (GAO Code 351431).

The Department nonconcurs with the GAO recommendations and appreciates the opportunity to comment on the GAO Draft Report. Detailed comments on the report recommendations are enclosed.

Sincerely,

A handwritten signature in black ink, appearing to read "Alan F. Estevez".

Alan F. Estevez

Enclosure:  
As stated

**GAO DRAFT REPORT DATED MARCH 29, 2012  
GAO-12-133 (GAO CODE 351431)**

**“WARFIGHTER SUPPORT: ARMY HAS TAKEN STEPS TO IMPROVE  
RESET PROCESS, BUT MORE COMPLETE REPORTING OF EQUIPMENT  
AND FUTURE COST IS NEEDED”**

**DEPARTMENT OF DEFENSE COMMENTS  
TO THE GAO RECOMMENDATIONS**

**RECOMMENDATION 1:** The GAO recommends that the Secretary of Army direct the Office of the Chief of Staff of the Army, Logistics to revise the monthly congressional reset reports to include the Army’s multi-year reset liability, which should include the anticipated cost to reset all equipment in-theater as well as all equipment returned to the United States that has not been reset.

**DoD RESPONSE:** Nonconcur. The Army’s monthly reset report was intended to show the status of equipment reset activities in the year of execution. Rather than including future reset liability projections in every monthly report, the Army plans to include the Army estimate of future equipment reset liability in the summary report for the fiscal year. Key assumptions for developing the equipment reset liability estimates include the projection of future deployed force levels as well as major force redeployment timelines, factors that do not significantly change on a month-to-month basis.

**RECOMMENDATION 2:** The GAO recommends that the Secretary of Army direct the Office of the Chief of Staff of the Army, Logistics to revise the monthly congressional reset report to include status information on the percentage of equipment reset according to the initial reset plan by vehicle type.

**DoD RESPONSE:** Nonconcur. The Army intends to provide more detailed information on reset program adjustments in the monthly reports to Congress; however, they do not recommend doing so by vehicle type. Actual monthly equipment reset production rates are extremely dynamic; adjustments in the depots are made daily based on priorities of equipment sets in Theater, priority of next Army deployers, and the volume of equipment that has physically arrived at the depots for induction. Such changes are not only frequent; they are common across all of the nearly 800 systems that proceed through the depots for reset each year. The result is a voluminous collection of information, best summarized by the most major changes among large categories. The current vehicle categories in the monthly congressional reports are adequate for this purpose; however, additional explanation of major variances between planned, newly planned and executed quantities will be included in future equipment reset reports.

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# Appendix III: GAO Contact and Staff Acknowledgments

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## GAO Contact

Cary B. Russell, (404) 679-1808 or russelc@gao.gov.

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## Acknowledgments

In addition to the contact named above, William M. Solis, Director (Retired); Larry Juneke, Assistant Director; James Lackey; Latrealle Lee; Oscar Mardis; Cynthia Saunders; John Van Schaik; Amie Steele; Michael Willems; Monique Williams; Erik Wilkins-McKee; and Gregory Pugnetti made key contributions to this report.

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