



Testimony

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DOD COMPETITIVE SOURCING

A-76 Program Has Been Augmented by Broader Reinvention Options

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Mr. Chairman and Members of the Subcommittee

I am pleased to be here today to present our observations of how the Department of Defense (DOD) uses the Office of Management and Budget's (OMB) Circular A-76, which establishes federal policy for the performance of recurring commercial activities. OMB issued the Circular in 1966 and supplemented it in 1979 with a handbook of procedures for conducting cost comparison studies to determine whether commercial activities should be performed by the government or by the private sector. DOD refers to A-76 cost comparison studies as competitive sourcing. OMB updated the handbook in 1983, 1996, and 1999.

My comments today are based on work we have carried out in recent years tracking DOD's progress in implementing the A-76 program with the goal of saving billions of dollars that could be applied to other priority needs (see list of related GAO products at the end of this statement). In response to the questions you asked us to address, my testimony will (1) review the evolution of the A-76 program in DOD up to the present, (2) address the extent to which savings are being realized through the A-76 process, (3) identify some key issues we have raised about DOD's A-76 program as useful lessons for other agencies, and (4) provide an update of the commercial activities panel chaired by Comptroller General David Walker under Section 832 of the National Defense Authorization Act for Fiscal Year 2001.

Summary

DOD has been the leader among federal agencies in the use of the A-76 process in recent years and at one point planned to study over 200,000 positions using the process over several years. However, the number of positions planned for study has changed over time, and the Department recently augmented its A-76 program with what it terms strategic sourcing—a broader array of reinvention and reengineering options that may not necessarily involve A-76 competitions. DOD has already reprogrammed over \$11 billion in anticipated savings from A-76 and strategic sourcing into its modernization accounts.

DOD has achieved savings through the A-76 process primarily by reducing the number of in-house positions. Yet we have repeatedly found that it is extremely difficult to measure the precise amount of net savings because available data have been limited and inconsistent. Although DOD has begun efforts to improve the estimated and actual costs of activities under study, its savings estimates have not taken fully into account up-front costs associated with the A-76 and strategic sourcing processes, which

must be offset before net savings begin to accrue. Considering that DOD has already reduced operating budgets on the assumption of these savings, it is crucial that its estimates be as accurate as possible.

Issues we have raised concerning DOD's A-76 program that may be useful lessons learned for other agencies that use the A-76 process include the following: (1) studies have generally taken longer than initially expected, (2) studies have generally required higher costs and resources than initially projected, (3) finding and selecting functions to compete can be difficult, and (4) making premature budget cuts on the assumption of projected savings can be risky.

Both government groups and the private sector have expressed concerns about the fairness, adequacy, costs, and timelines of the A-76 process. As required by the Congress, a panel of government and private sector experts was created earlier this year to study the policies and procedures governing the transfer of commercial activities from government personnel to contractors, including the A-76 process, and to report its findings and recommendations by May 2002.

Background

Under A-76, commercial activities may be converted to or from contractor performance either by direct conversion or by cost comparison. Under direct conversion, specific conditions allow commercial activities to be moved from government or contract performance without a cost comparison study (for example, for activities involving 10 or fewer civilians).¹ Generally, however, commercial functions are to be converted to or from contract performance by cost comparison, whereby the estimated cost of government performance of a commercial activity is compared to the cost of contractor performance in accordance with the principles and procedures set forth in Circular A-76 and the supplemental handbook. As part of this process, the government identifies the work to be performed (described in the performance work statement), prepares an in-house cost estimate based on its most efficient organization, and compares it with the winning offer from the private sector.

¹ For functions performed by DOD employees, a number of additional requirements, reports, and certifications are addressed in chapter 146 of title 10 U.S. Code and in recurring provisions in DOD's annual appropriation acts.

According to A-76 guidance, an activity currently performed in house is converted to performance by the private sector if the private offer is either 10 percent lower than the direct personnel costs of the in-house cost estimate or \$10 million less (over the performance period) than the in-house cost estimate. OMB established this minimum cost differential to ensure that the government would not convert performance for marginal savings.

The handbook also provides an administrative appeals process. An eligible appellant² must submit an appeal to the agency in writing within 20 days of the date that all supporting documentation is made publicly available. Appeals are supposed to be adjudicated within 30 days after they are received. Under current law, private sector offerors who believe that the agency has not complied with applicable procedures have additional avenues of appeal. Specifically, they may file a bid protest with the General Accounting Office or file an action in a court of competent jurisdiction.³

Circular A-76 requires agencies to maintain annual inventories of commercial activities performed in house. A similar requirement was included in the 1998 Federal Activities Inventory Reform (FAIR) Act, which directs agencies to develop annual inventories of their positions that are not inherently governmental.⁴ The fiscal year 2000 inventory identified approximately 850,000 full-time equivalent commercial-type positions, of which approximately 450,000 were in DOD.⁵

² An eligible appellant is defined as: (a) federal employees (or their representatives) and existing federal contractors affected by a tentative decision to waive a cost comparison, (b) federal employees (or their representatives) and contractors who have submitted formal bids or offers who would be affected by a tentative decision, or (c) agencies that have submitted formal offers to compete for the right to provide services through an inter-service support agreement.

³ Federal employees do not have standing to file a protest with GAO and have generally been denied standing to sue in court.

⁴ Section 5 of P.L. 105-270, codified at 31 U.S.C. 501 note (1998) defines an inherently governmental function as a "function that is so intimately related to the public interest as to require performance by Federal Government employees."

⁵ Guidance implementing the FAIR Act permitted agencies to exempt many commercial activities from competitive sourcing consideration on the basis of legislative restrictions, national security considerations, and other factors. Accordingly, DOD's fiscal year 2000 inventory of positions it considers to be potentially subject to competitions was reduced to approximately 260,000.

OMB has recently indicated that it intends to expand its emphasis on A-76 governmentwide. In a March 9, 2001, memorandum to the heads and acting heads of departments and agencies, the OMB Deputy Director directed agencies to take action in fiscal year 2002 to directly convert or complete public/private competitions of not less than 5 percent of the full-time equivalent positions listed in their FAIR Act inventories.

In 1999, DOD began to augment its A-76 program with what it terms strategic sourcing.⁶ Strategic sourcing may encompass consolidation, restructuring or reengineering activities, privatization, joint ventures with the private sector, or the termination of obsolete services. Strategic sourcing can involve functions or activities, regardless of whether they are considered inherently governmental, military essential, or commercial. I should add that these actions are recognized in the introduction to the A-76 handbook as being part of a larger body of options, in addition to A-76, that agencies must consider as they contemplate reinventing government operations.

Strategic sourcing initially does not involve A-76 competitions between the public and the private sectors, and the Office of the Secretary of Defense and service officials have stressed that strategic sourcing may provide smarter decisions because it determines whether an activity should be performed before deciding who should perform it. However, these officials also emphasized that strategic sourcing is not intended to take the place of A-76 studies and that positions examined under the broader umbrella of strategic sourcing may be subsequently considered for study under A-76.

DOD's A-76 Program Has Evolved Over Time

DOD has been the leader among federal agencies in emphasizing A-76 studies. DOD's use of A-76 waned from the late 1980s to the mid-1990s, then grew substantially in 1995 before falling again in 1999 to the present. DOD is currently emphasizing a combination of A-76 and strategic sourcing.

Available information indicates that A-76 studies in civilian agencies have been minimal, compared with those carried out in DOD. Unfortunately, no central database exists to provide information on the actual number of

⁶ While strategic sourcing includes A-76 studies, the Department has commonly used the term to refer to all reinvention efforts other than A-76. For purposes of this testimony, our reference to strategic sourcing will not include A-76 studies.

studies undertaken. From the late 1970s through the mid-1990s, DOD activities studied approximately 90,000 positions under A-76. However, program controversy and administrative and legislative constraints caused a drop in program emphasis from the late 1980s through 1995.

In August 1995, the Deputy Secretary of Defense gave renewed emphasis to the A-76 program when he directed the services to make outsourcing of support activities a priority in an effort to reduce operating costs and free up funds to meet other priority needs. The effort was subsequently incorporated as a major initiative under the then-Secretary's Defense Reform Initiative, and the program became known as competitive sourcing—in recognition of the fact that either the public or the private sector could win competitions.

The number of positions planned for study and the time frames for accomplishing those studies have changed over time in response to difficulties in identifying activities to be studied. In 1997, DOD's plans called for about 171,000 positions to be studied by the end of fiscal year 2003. In February 1999, we reported that DOD had increased this number to 229,000 but then found it reduced the number of positions to be studied in the initial years of the program. In August 2000, DOD decreased the total number of positions to be studied under A-76 to about 203,000, added about 42,000 Navy positions for consideration under strategic sourcing, and extended the program to fiscal year 2005. The introduction of strategic sourcing came about as the Navy—which was having difficulty identifying sufficient numbers of positions for study—sought and obtained approval to use this broader approach to help meet its A-76 study goals. In March 2001, DOD officials announced that they had again reduced the number of positions to be studied under A-76 to about 160,000 but increased the number of strategic sourcing positions to 120,000. DOD's latest targets include strategic sourcing study goals for each of the military services. Tables 1 and 2 show the number of positions Defense components planned to study under A-76 and strategic sourcing as of March 2001.

Table 1: Positions to Be Studied Under A-76 Process

Component	Positions announced for fiscal years 1997- 2000	Positions planned for fiscal years 2001-2007	Total
Army	37,871	20,916	58,787
Navy	32,573	9,366	41,939
Air Force	24,306	5,206	29,512
Marine Corps	4,625	0	4,625
Defense agencies	11,533	13,187	24,720
Total	110,908	48,675	159,583

Source: DOD data.

Table 2: Positions to Be Studied Under Strategic Sourcing

Component	Positions projected for fiscal years 1997-2000	Positions planned for fiscal years 2001-2007	Total
Army	8,444	9,163	17,607
Navy	41,733	5,652	47,385
Air Force	38,964	2,134	41,098
Marine Corps	8,864	5,079	13,943
Defense agencies	0	0	0
Total	98,005	22,028	120,033

Source: DOD data.

DOD's data shown above show fewer positions planned to be studied under both A-76 and strategic sourcing in the out-years compared to those projected before 2001. To what extent these numbers will change on the basis of recent program direction from OMB for an expanded A-76 program emphasis is yet to be determined.

As these numbers changed, so did savings targets. In 1999, for example, DOD projected that its A-76 program would produce \$6 billion in cumulative savings from fiscal year 1997 to 2003 and \$2.3 billion in net savings each year thereafter. In 2000, DOD projected savings of about \$9.2 billion in 1997-2005, with recurring annual net savings of almost \$2.8 billion thereafter. Additional savings were to come from strategic sourcing, which was expected to produce nearly \$2.5 billion in cumulative savings by 2005 and recurring annual savings of \$0.7 billion thereafter. Together, A-76 and strategic sourcing are expected to produce estimated cumulative savings of almost \$11.7 billion, with about \$3.5 billion in

recurring annual net savings. More recent savings estimates have not yet been made available.

Most importantly, these projected savings have become more than ambitious goals, when it developed its fiscal year 2000 budget, DOD reprogrammed about \$11.2 billion of these anticipated savings into its modernization accounts, spread over future years' planning period.

Savings Are Being Realized, but Precision of Savings Estimates Is Limited

Our work has consistently shown that while savings are being achieved by DOD's A-76 program, it is difficult to determine precisely the magnitude of net savings. Furthermore, savings may be limited in the short term because up-front investment costs associated with conducting and implementing the studies must be absorbed before long-term savings begin to accrue. Several of our reports in recent years have highlighted these issues.

We reported in March 2001 that A-76 competitions had reduced estimated costs of Defense activities primarily by reducing the number of positions needed to perform those activities under study.⁷ This is true regardless of whether the government's in-house organization or the private sector wins the competition. Both government and private sector officials with experience in such studies have stated that, in order to be successful in an A-76 competition, they must seek to reduce the number of positions required to perform the function being studied.⁸ Related actions may include restructuring and reclassifying positions and using multiskill and multirole employees to complete required tasks.

In December 2000, we reported on compliance with a congressional requirement⁹ that DOD report specific information of all instances since 1995 in which DOD missions or functions were reviewed under OMB

⁷ *DOD Competitive Sourcing: Effects of A-76 Studies on Federal Employees' Employment, Pay, and Benefits Vary* (GAO-01-388, Mar. 16, 2001).

⁸ We completed a more recent analysis of 22 cases in which the government's most efficient organization won the A-76 competitions and found that the in-house organizations had reduced authorized personnel levels an average of 46 percent—between 13 and 69 percent. The actual number of personnel performing a function tends to be less, so these figures may overstate the savings.

⁹ DOD Appropriations Act, fiscal year 2000, P.L. 106-79, sec. 8109.

Circular A-76.¹⁰ For the 286 studies for which it had complete information, the Department's July 2000 report to the Congress largely complied with the reporting requirement. We noted that DOD had reported cost reductions of about 39 percent, yielding an estimated \$290 million savings in fiscal year 1999. We also agreed that individual A-76 studies were producing savings but stressed that savings are difficult to quantify precisely for a number of reasons:

- Because of an initial lack of DOD guidance on calculating costs, baseline costs were sometimes calculated on the basis of average salaries and authorized personnel levels rather than on actual numbers.
- DOD's savings estimates did not take into consideration the costs of conducting the studies and implementing the results, which of course must be offset before net savings begin to accrue.
- There were significant limitations in the database DOD used to calculate savings.
- Savings become more difficult to assess over time as workload requirements change, affecting program costs and the baseline from which savings were initially calculated.

Our August 2000 report assessed the extent to which there were cost savings from nine A-76 studies conducted by DOD activities.¹¹ The data showed that DOD realized savings from seven of the cases, but less than the \$290 million that Defense components had initially projected. Each of the cases presented unique circumstances that limited our ability to precisely calculate savings—some suggested lower savings. Others suggested higher savings than initially identified. In two cases, DOD components had included cost reductions unrelated to the A-76 studies as part of their projected savings. Additionally, baseline cost estimates used to project savings were usually calculated using an average cost of salary and benefits for the number of authorized positions, rather than the actual costs of the positions. The latter calculation would have been more precise. In four of the nine cases, actual personnel levels were less than authorized. While most baseline cost estimates were based largely on personnel costs, up to 15 percent of the costs associated with the government's most efficient organizations' plans or the contractors' offers

¹⁰ *DOD Competitive Sourcing: Results of A-76 Studies Over the Past 5 Years* (GAO-01-20, Dec. 7, 2000).

¹¹ *DOD Competitive Sourcing: Savings Are Occurring, but Actions Are Needed to Improve Accuracy of Savings Estimates* (GAO/NSIAD-00-107, Aug. 8, 2000).

were not personnel costs. Because these types of costs were not included in the baseline, a comparison of the baseline with the government's most efficient organization or contractor costs may have resulted in understating cost savings. On the other hand, savings estimates did not reflect study and implementation costs, which reduced savings in the short term.

DOD has begun efforts to revise its information systems to better track the estimated and actual costs of activities studied but not to revise previous savings estimates. DOD is also emphasizing the development of standardized baseline cost data to determine initial savings estimates. In practice, however, many of the cost elements that are used in A-76 studies will continue to be estimated because DOD lacks a cost accounting system to measure actual costs. Further, reported savings from A-76 studies will continue to have some element of uncertainty and imprecision and will be difficult to track in the out-years because workload requirements change, affecting program costs and the baseline from which savings are calculated. Given that the Department has reduced operating budgets on the basis of projected savings from A-76 studies, it is important that it have as much and as accurate information as possible on savings, including information on adjustments for up-front investment costs and other changes that may occur over time.

Some Issues We Have Raised About DOD's A-76 Program

In monitoring DOD's progress in implementing the A-76 program, we have reported on a number of issues that should be considered when expanding emphasis on the A-76 process, either in DOD or at other government agencies. These issues include (1) the time required to complete studies, (2) the costs and other resources needed to conduct and implement studies, (3) the difficulties involved in selecting functions to compete, and (4) the timing of budget reductions in anticipation of projected savings. This last issue is a fundamental issue that is directly affected by the first three.

Studies Have Taken Longer to Complete Than Expected

Individual A-76 studies have taken longer than initially projected. In launching its A-76 program, some DOD components made overly optimistic assumptions about the amount of time needed to complete the competitions. For example, the Army projected that it would take 13-21 months to complete studies, depending on their size. The Navy initially projected completing its studies in 12 months. The numbers were subsequently adjusted upward, and the most recent available data indicate

that studies take about 24 months for single-function and 27 months for multifunction studies.

Costs and Resources to Conduct and Implement Studies Were Underestimated

Once DOD components found that the studies were taking longer than initially projected, they realized that a greater investment of resources would be needed than originally planned to conduct the studies. In August 2000, we reported that DOD had increased its study cost estimates considerably since the previous year and had given greater recognition to the costs of implementing the results of A-76 studies. But we expressed concern that the Department was, in some instances, still likely underestimating those costs.¹²

The 2001 President's budget showed a wide range of projected study costs, from about \$1,300 per position studied in the Army to about \$3,700 in the Navy. The Army, the Navy, and the Air Force provide their subcomponents \$2,000 per position studied. Yet various officials believe these figures underestimate the costs of performing the studies. Officials at one Army major command estimated that their study costs would be at least \$7,000 per position. One Navy command estimated its costs at between \$8,500 and \$9,500 per position. Our own assessment of a sample of completed A-76 studies within the Army, the Navy, the Air Force, and Defense agencies showed that study costs ranged from an average of \$364 to \$9,000 per position.¹³

In addition to study costs, significant costs can be incurred in implementing the results of the competitions. Transition costs include the separation costs for civilian Defense employees who lose their jobs as a result of competitions won by the private sector or when in-house organizations require a smaller civilian workforce. Such separation costs include the costs of voluntary early retirement, voluntary separation incentives, and involuntary separations through reduction-in-force procedures. The President's Budget for Fiscal Year 2001 included for the first time all Defense components' estimated costs of implementing A-76 competitions and showed a total of about \$1 billion in transition costs resulting from A-76 studies for fiscal years 1997-2005.

¹² *DOD Competitive Sourcing: Some Progress, but Continuing Challenges Remain in Meeting Program Goals* (GAO/NSIAD-00-106, Aug. 8, 2000).

¹³ *DOD Competitive Sourcing* (GAO/NSIAD-00-107, Aug. 8, 2000).

Selecting and Grouping Functions to Compete Can Be Difficult

Selecting and grouping functions and positions to compete can be difficult. Because most services faced growing difficulties in or resistance to finding enough study candidates to meet their A-76 study goals, DOD approved strategic sourcing as a way to complement its A-76 program. The Navy, for instance, had planned to announce 15,000 positions for study under A-76 in fiscal year 1998 but announced only 8,980 (about 60 percent). The following year it planned to announce 20,000 positions but announced 10,807 (about 54 percent).

Although DOD's FAIR Act inventory in 2000 identified commercial functions involving about 450,000 civilian positions, including about 260,000 associated with functions considered potentially eligible for competition, DOD does not expect to study all these functions. It remains to be seen to what extent the Department will significantly increase the number of functions it studies under A-76 in the near future. Department officials told us that the process identified few new functions and associated positions that could be studied under A-76 and that the increases in positions identified did not automatically translate into potentially large numbers of additional studies. The number of positions that will actually be studied for possible competition may be limited by a number of factors, including the following:

- Some activities are widely dispersed geographically. Having positions associated with commercial activities that are scattered over many locations may prevent some of them from being grouped for competition.
- Some work categorized as commercial may not be separated from inherently governmental or exempted work. In some cases, commercial activities classified as subject to competition are in activities that also contain work that is inherently governmental or exempt from competition, and the commercial workload may not always be separable from the workload performed by the exempted positions.
- Resources to conduct A-76 studies are limited. Officials of several military service commands have told us that they already have aggressive competition programs under way and that they lack sufficient resources and staff to conduct more competition studies in the near future.

Even before it developed its FAIR Act inventory, DOD had already established goals for positions that the services and the Defense agencies should study and the savings to be achieved. For the most part, the services and Defense agencies delegated to their components responsibility for determining which functions to study. DOD then fell behind in its initial timetable for initiating and completing A-76 studies. Service officials told us that they had already identified as many

competition opportunities as they could to meet savings goals under the A-76 program, and they believed that their capacity to conduct studies beyond those already underway or planned over the next few years was limited.

Concern About Premature Budget Reductions Based on Anticipated Savings

Difficulties encountered in identifying A-76 study candidates, and in launching and completing the studies in the time frames initially projected, along with greater than expected costs associated with completing the studies, have led to concerns among various service officials about their ability to meet previously established savings targets. Some Defense officials have also voiced uncertainties over cost estimates and savings associated with strategic sourcing and the lack of a rigorous basis for projecting savings from this effort.¹⁴

Data included in the President's fiscal year 2001 budget submission indicated that the Navy estimated that study costs and savings generated by strategic sourcing efforts would be virtually the same as those generated by A-76 studies for each position studied. Office of the Secretary of Defense officials have noted there is a wide variation in the types of initiatives that make up strategic sourcing and, consequently, that there can be wide variation in the resultant savings. These uncertainties led us to previously recommend that DOD periodically determine whether savings are being realized in line with the reductions in operating accounts that are based on projected savings.

Commercial Activities Panel Convened to Study Policies and Procedures

Increasing emphasis on A-76 has served to underscore concerns expressed by both government employees and industry about the process. Federal managers and others have been concerned about organizational turbulence that typically follows the announcement of A-76 studies. Government workers have been concerned about the impact of competition on their jobs, their opportunity for input into the competitive process, and the lack of parity with industry offerors to appeal A-76 decisions. Industry representatives have complained about the fairness of the process and the lack of a "level playing field" between the government and the private sector in accounting for costs. It appears that everyone involved is concerned about the time required to complete the studies.

¹⁴ *DOD Competitive Sourcing* (GAO/NSIAD-00-106, Aug. 8, 2000).

Amid these concerns over the A-76 process, the Congress enacted section 832 of the National Defense Authorization Act for Fiscal Year 2001. The legislation required the Comptroller General to convene a panel of experts to study the policies and procedures governing the transfer of commercial activities for the federal government from government personnel to a federal contractor. The Panel, which Comptroller General David Walker has elected to chair, includes senior officials from DOD, private industry, federal labor organizations, and OMB. Among other issues, the Panel will be reviewing the A-76 process and implementation of the FAIR Act.

The Panel had its first meeting on May 8, 2001, and its first public hearing on June 11. At the hearing, over 40 individuals representing a wide spectrum of perspectives presented their views. The Panel currently plans to hold two additional hearings, on August 8 in Indianapolis, Indiana, and on August 15 in San Antonio, Texas. The hearing in San Antonio will specifically address OMB Circular A-76, focusing on what works and what does not in the use of that process. The hearing in Indianapolis will explore various alternatives to the use of A-76 in making sourcing decisions at the federal, state, and local levels. The Panel is required to report its findings and recommendations to the Congress by May 1, 2002.

This concludes my statement. I would be pleased to answer any questions you or other members of the Subcommittee may have at this time.

Contacts and Acknowledgment

For further contacts regarding this statement, please contact Barry W. Holman at (202) 512-8412 or Marilyn Wasleski at (202) 512-8436. Individuals making key contributions to this statement include Debra McKinney, Stefano Petrucci, Thaddeus Rytel, Nancy Lively, Bill Woods, John Brosnan, and Stephanie May.

Related GAO Products

DOD Competitive Sourcing: Effects of A-76 Studies on Federal Employees' Employment, Pay, and Benefits Vary ([GAO-01-388](#), Mar. 16, 2001).

DOD Competitive Sourcing: Results of A-76 Studies Over the Past 5 Years ([GAO-01-20](#), Dec. 7, 2000).

DOD Competitive Sourcing: More Consistency Needed in Identifying Commercial Activities ([GAO/NSIAD-00-198](#), Aug. 11, 2000).

DOD Competitive Sourcing: Savings Are Occurring, but Actions Are Needed to Improve Accuracy of Savings Estimates ([GAO/NSIAD-00-107](#), Aug. 8, 2000).

DOD Competitive Sourcing: Some Progress, but Continuing Challenges Remain in Meeting Program Goals ([GAO/NSIAD-00-106](#), Aug. 8, 2000).

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