



## Testimony

Before the Subcommittee on the  
Legislative Branch, Committee on  
Appropriations, United States Senate

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# FISCAL YEAR 2026 BUDGET REQUEST

## U.S. Government Accountability Office

Statement of Gene L. Dodaro  
Comptroller General of the United States

# GAO Highlights

Highlights of [GAO-25-108440](#), a testimony before the Subcommittee on the Legislative Branch, Committee on Appropriations, United States Senate

## Background

GAO's mission is to support Congress in meeting its constitutional responsibilities and to help improve the performance and ensure the accountability of the federal government for the benefit of the American people. GAO's work spans the full breadth and scope of the federal government's responsibilities.

Congress relies on GAO's nonpartisan, objective, and high-quality work to help inform congressional deliberations as well as oversight of the executive branch. GAO routinely conducts work for the Chairs or Ranking Members of over 90 percent of all standing committees.

Since fiscal year 2002, GAO's work has resulted in over:

- \$1.45 trillion dollars in financial benefits; and
- Over 29,000 program and operational benefits that helped to change laws, improve public safety, and promote sound management throughout government.

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April 29, 2025

## FISCAL YEAR 2026 BUDGET REQUEST

### U.S. Government Accountability Office

In fiscal year 2024, GAO's work yielded over \$67.5 billion in financial benefits. Our average return on investment for the past 6 years is \$123 for every dollar invested in GAO. In fiscal year 2024, GAO also identified 1,232 programmatic and operational benefits that led to improved services to the American people, strengthened public safety, and spurred improvements across government. Congress routinely uses GAO's work to inform key legislative decisions. For example, based on GAO recommendations, Congress:

- directed DOD to establish minimum standards for military housing to address poor conditions;
- required the FAA to develop a strategy to safely integrate drones into the national airspace; and
- directed the National Nuclear Security Administration to improve cybersecurity practices.

#### By the Numbers: A look at our FY 2024 accomplishments



Source: GAO. | GAO-25-108440

GAO's fiscal year 2026 request reflects continued high demand for GAO services. Over the past 4 years, GAO has received, on average, 627 new congressional requests for studies each year, which includes requests from committee leadership and mandates (provisions in legislation and related reports). For example, the latest National Defense Authorization Act and related reports included 95 mandates for GAO; the Water Resources Development Act of 2024 included 26 mandates; and the Federal Aviation Administration Reauthorization Act of 2024 included 36 mandates. In addition to conducting work for new mandates, GAO has over 150 mandates that have recurring reporting requirements. For example, GAO performs annual financial audits of the SEC, FDIC, and IRS, among others. GAO also provides an increasing amount of technical assistance to Members and committees. In fiscal year 2024, GAO provided over 1,100 instances of this informal, quick-turnaround assistance.

GAO's fiscal year 2026 budget request is for \$933.9 million in appropriated funds and \$72.2 million in offsetting receipts. GAO's workforce is projected to shrink by 126 employees in fiscal year 2025 due to the full-year continuing resolution. The fiscal year 2026 budget request would allow GAO to build back some, but not all, of this loss. These resources will enable GAO to meet the priority needs of the Congress, including five key areas of importance to the nation and Congress:

- **National Security Enterprise.** GAO evaluates an array of national security efforts in areas such as military readiness, major weapons systems acquisitions, space programs, and the U.S. nuclear complex. The size and complexity of these efforts continue to grow; the fiscal year 2025 continuing resolution increased defense spending by \$6 billion over fiscal year 2024 enacted levels.
- **Science and Technology.** There is growing demand for GAO's science and technology work. GAO has focused on enhancing this area to meet increased demands from Congress. GAO's science and technology team, for example, provided over 90 technical consultations to Congress in 2024 alone. GAO's portfolio of ongoing and future work includes many aspects of artificial intelligence, medical research and applications, critical minerals recovery, and quantum computing.
- **Fraud Prevention.** GAO examines government efforts to safeguard programs from fraud by focusing agencies more on prevention. In 2024, GAO estimated the federal government lost between \$233 billion and \$521 billion annually between fiscal years 2018-2022. Similarly, GAO reported that agencies estimated \$162 billion in improper payments in 2024, but this does not represent the full extent of this problem.
- **Cybersecurity.** GAO assesses the development and execution of a comprehensive national cybersecurity strategy, the cybersecurity of 16 critical infrastructure sectors across the U.S., and the security of federal information systems.
- **Health Care Costs.** GAO examines the sustainability and integrity of the Medicare and Medicaid programs, Veterans Affairs, DOD, and Indian Health Service health care services.

The fiscal year 2026 budget request will also allow GAO to address internal operational needs as well as critical projects and initiatives deferred in fiscal year 2025. Specifically, GAO will advance ongoing IT modernization, cloud management, and storage solutions initiatives while also enhancing internal cyber security controls. Additionally, GAO will continue space optimization projects at both our headquarters building and field offices to increase leasable space and address critical building infrastructure enhancements to improve safety, strengthen reliability, and reduce costs.

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Chairman Mullin, Ranking Member Heinrich, and Members of the Subcommittee,

I would like to express my appreciation for the support this Subcommittee has shown GAO in the past few years. With your help we have made great progress in saving federal funds and achieving our mission of improving government efficiency, performance, and accountability. Our average return on investment for the past 6 years is \$123 for every dollar invested in GAO. In addition, GAO achieved over 7,700 government-wide program and operational benefits across government.

The fiscal year (FY) 2026 budget request will allow GAO to continue to meet the priority needs of Congress and contribute to a more efficient and accountable government.

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## GAO's Work Improves Government Efficiency and Effectiveness

GAO continues to demonstrate its value. In FY 2024 alone, our work generated over \$67.5 billion in financial benefits and 1,232 other program and operational benefits. We issued 718 reports, over 550 legal decisions, and handled about 1,800 bid protests. GAO experts testified 60 times before 39 separate committees or subcommittees on topics including improving veterans' access to healthcare in rural areas, F-35 costs and engine modernization, challenges related to preventing and recovering disability insurance overpayments, and defense and civilian applications of artificial intelligence.

Agencies use our work to improve their operations and performance, and Congress uses it to inform key legislative decisions. For example, consistent with our recommendation, the Joint Explanatory Statement accompanying the most recent National Defense Authorization Act (NDAA) prohibits the Navy from obligating or expending any funds authorized for FY 2025 for the construction of a Constellation-class frigate until approval of a high level of design completion by the designated technical authority.

In FY 2024, we also made 1,484 new recommendations. On average, over 75 percent of recommendations that we make are implemented within 4 years. We achieve this high implementation rate because our reports provide evidence-based, convincing findings and constructive recommendations. After we issue the report, we also regularly follow-up with the agency leaders and the Congress to spur implementation.

Addressing our recommendations improves government efficiency and effectiveness. For example, as we reported in March 2025, efforts to

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address issues on our [High-Risk List](#) have led to nearly \$759 billion in financial benefits—an average of \$40 billion per year. Similarly, agency and congressional efforts to address issues that we have identified in our annual [Fragmentation, Overlap, and Duplication](#) report have yielded about \$667 billion in financial benefits.

Addressing all remaining open recommendations would generate tens of billions of additional financial benefits for the government<sup>1</sup>. For example, GAO has recommended that Congress consider equalizing the rates Medicare pays for certain health care services, which often vary depending on whether the service is performed in hospital or office settings. The Congressional Budget Office estimated that equalizing payment rates could result in \$156.9 billion in financial benefits from fiscal years 2025 through 2034.

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## FY 2026 Budget Request

For FY 2026, GAO is requesting \$933.9 million in appropriated funds. This is a 15.0 percent increase over the FY 2025 full year Continuing Resolution (CR) level and uses \$72.2 million in offsetting receipts, reimbursements, and collections. (See appendix I, Table 1) As a result of operating at full-year CR funding levels in FY 2025, critical GAO mission-related activities have been halted or slowed and on-board staffing levels are projected to drop from 3,571 to 3,445 employees. (See appendix I, Table 2) The reduction in staffing levels is impacting operations across the agency. Our FY 2026 budget request will allow us to build back some of this loss of staff and expertise. As a knowledge-based, professional services organization, our people are our greatest assets.

The FY 2026 budget request will allow GAO to continue to meet the high demand for our work. Over the past four years GAO averaged 627 requests and mandates per year from over 90 percent of the standing committees of the Congress, supporting a broad range of congressional interests. For example, the 2024 NDAA included 95 mandates; the Water Resources Development Act of 2024 included 26 mandates; and the FAA Reauthorization Act of 2024 included 36 mandates. In addition to conducting work for new mandates, we have over 150 mandates that have recurring reporting requirements; for example, we perform annual financial audits of the SEC, FDIC, and IRS, among others.

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<sup>1</sup>GAO, Open GAO Recommendations: Financial Benefits Could Be Between \$106 Billion and \$208 Billion [GAO-24-107146](#), Jul 11, 2024

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This demand has continued in FY 2025. Through March 31, 2025, we have received 190 requests and mandates. Bills pending before Congress include additional mandates. For example, the Senate bill for the Coast Guard Reauthorization Act includes 12 mandates and the House bill for the Homeland Security Improvement Act includes 7 mandates. We have also testified 21 times so far this fiscal year on topics of national importance. These include modernizing the air traffic control system, improving navy shipbuilding acquisition practices, combatting fraud and improper payments, and improving the federal approach to disaster assistance. Our expert witnesses are frequently praised by committee leadership for their breadth and depth of knowledge.

In addition to our reports and testimonies, we use our in-depth knowledge of federal programs to provide technical assistance to committees and Members. Technical assistance is informal, quick turnaround assistance, such as data analysis, hearing prep assistance, and draft legislation review. In FY 2024, the first year we began tracking these services, we provided over 1,100 instances of technical assistance. For the first half of FY 2025, we have provided 560 instances of this assistance.

The FY 2026 budget request will allow GAO to continue to provide Congress with fact-based, nonpartisan information and analysis that address both longstanding and emerging national interests. Specifically, our request will enable GAO to review the most important national and international issues facing our nation. These include:

- National Security. The latest U.S. National Security Strategy emphasized the importance of a more modern U.S. military in the face of threats from global strategic competition, among other policy priorities. The size and complexity of these efforts continue to grow; the FY 2025 continuing resolution increased defense spending by \$6 billion over FY 2024 enacted levels. GAO evaluates federal efforts across the spectrum of global national security activities, including military readiness, major weapons system acquisitions, space programs, and the modernization of our nuclear complex.
- Science and Technology. Demand for our science and technology work continues to grow. Accordingly, GAO has focused on enhancing its capabilities in this area of continuously evolving rapid developments in our society affecting both the public and private sectors. In committee reports, Committees have frequently indicated they are pleased with our science and technology work and encouraged us to continue to expand our capabilities in this area.

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In response to provisions in the FY 2025 House and Senate committee reports, we issued a [report](#) that details our efforts to meet congressional needs for science and technology research and analysis. We reported that our science and technology team has published 32 in-depth technology assessments, 53 2-page Spotlights explaining key emerging technologies and their implications, and dozens of other products on a range of issues. These include the use of artificial intelligence in defense and civilian applications, quantum computing, regenerative medicine, and medical research, along with critical mineral recovery and technology transfer. The team also regularly provides support to Congress on impromptu, real-time advice and consultation, providing over 90 technical consultations to Congress in 2024 alone.

- Fraud Prevention. The unprecedented amount of fraud in pandemic programs highlighted the urgent need for better implementation of leading practices for fraud risk management. GAO's *A Framework for Managing Fraud Risks in Federal Programs* is now embedded in legislation and OMB circulars. In 2024, we issued our first estimate of government-wide fraud. GAO estimated the federal government lost between \$233 billion and \$521 billion annually during FYs 2018-2022.

During that period, GAO made about 130 recommendations and Matters for Congressional Consideration to address fraud-related issues and to improve fraud risk management. Much more needs to be done to safeguard federal spending.

- Cybersecurity. Escalating threats, including new and more destructive attacks from around the globe, highlight the critical and persistent need for effective cybersecurity. Our work will continue to assess multiple priorities, such as the development and execution of a comprehensive national cybersecurity strategy, the security of the 16 critical infrastructure sections identified by the Cybersecurity and Infrastructure Security Agency<sup>2</sup>, and the security of federal information systems.
- Health Care Costs. GAO continues to examine the sustainability and integrity of the Medicare and Medicaid programs, and oversee VA, DOD, and Indian Health Service health care services. Health care spending now accounts for around 27 percent of the federal budget and is one of the fastest growing federal expenditures. Future growth will be driven, in

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<sup>2</sup>The 16 sections include Agriculture and Food, Chemical, Commercial Facilities, Communications, Critical Manufacturing, Dams, Defense Industrial Base, Emergency Services, Energy, Financial Services, Government Facilities, Public Health, Information Technology, Nuclear Reactors and Materials, Transportation Systems, and Water and Wastewater Systems.

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part, by the aging of the population and the increasing cost of health care.

GAO carries out sophisticated and in-depth work on these and other issues of national importance. Because our work spans the full range of government programs and spending, we must hire and retain a multidisciplinary staff. GAO staff have wide-ranging expertise from many academic fields, including engineering, biology, computer science, cybersecurity, public policy, accounting, law, physics, economics, criminal justice, finance, business, and nursing, among others.

About 72 percent of GAO analysts have advanced degrees in their field of study. GAO attracts and retains this talent by offering a compelling mission and a positive working environment. In March 2025, for the fifth straight year, the Partnership for Public Service ranked GAO as first among mid-size federal agencies as the “best place to work”.

Finally, the budget request will also allow us to address internal operational needs. These requirements include IT modernization, cloud data management and storage, and enhancing cyber security controls. In addition, GAO is continuing space optimization projects for both the headquarters building and field offices. We are also pursuing critical physical infrastructure enhancements to improve safety, strengthen reliability, and save costs.

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Chairman Mullin, Ranking Member Heinrich, and Members of the Subcommittee, this concludes my prepared statement. I would be pleased to respond to any questions.



# Appendix I: Summary of Resources and Staffing

Table 1: FY 2024–2026 Summary of Resources by Program

Dollars in thousands

Program	Fiscal Year 2024 Actual		Fiscal Year 2025 Full Year CR <sup>a</sup>		Fiscal Year 2026 Request		Net Change Fiscal Year 2025 / 2026	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Human capital	3,564	\$730,139	3,543	\$757,834	3,505	\$793,380	(38)	\$35,546
Engagement support		11,625		7,500		12,900		5,400
Infrastructure operations		145,276		112,857		188,350		75,493
Office of Inspector General	12	2,746	17	4,677	23	6,808	6	2,131
Center for Audit Excellence		4,498		4,500		4,730		230
IIJA FY 2024 No-Year Direct Carry Over		917		0		0		0
Lapse		556		0		0		0
<b>Total budget authority</b>	<b>3,576</b>	<b>\$895,757</b>	<b>3,560</b>	<b>\$887,368</b>	<b>3,528</b>	<b>\$1,006,168</b>	<b>(32)</b>	<b>\$118,800</b>
Offsets <sup>b</sup>		(\$83,863)		(\$75,474)		(\$72,189)		\$3,285
<b>Appropriation<sup>c</sup></b>		<b>\$811,894</b>		<b>\$811,894</b>		<b>\$933,979</b>	<b>(32)</b>	<b>\$122,085</b>

Source: GAO. | GAO-25-108440

<sup>a</sup>FY 2025 Full Year CR column represents GAO’s implemented Operating Plan. We anticipate updating the plan in May without impacting the FY 2026 request.

<sup>b</sup>Includes offsetting receipts and reimbursements from program and financial audits; rental income; training fees; collection of bid protest system user fees; supplemental funds for specific program oversight and pandemic related audits.

<sup>c</sup>Salaries and Expenses Appropriation includes \$5.0 million in no-year funding to evaluate program spending pursuant to the Infrastructure Investment and Jobs Act (PL 117-58). FY 2025 offsets include \$917 thousand of these funds carried forward from FY 2024.

Table 2: FY 2024–FY 2026 Staffing Summary

	Fiscal Year 2024 Actual	Fiscal Year 2025 Full Year CR <sup>a</sup>	Net Change Fiscal Year 2024/ 2025	Fiscal Year 2026 Request	Net Change Fiscal Year 2025/ 2026
<b>Salaries and Benefits</b>					
Number of full-time equivalents (FTEs)	3,576	3,560	(16)	3,528	(32)
Number of staff on board at year end	3,571	3,445	(126)	3,567	122

Source: GAO. | GAO-25-108440

<sup>a</sup>Staffing estimates are revised as data on actual onboarding and attrition is collected.

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## GAO's Mission

The Government Accountability Office, the audit, evaluation, and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO's commitment to good government is reflected in its core values of accountability, integrity, and reliability.

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