

Open GAO Recommendations: Financial Benefits Could Be Between \$132 Billion and \$251 Billion

GAO-26-108932

Q&A

Report to Congressional Committees

May 12, 2026

Accessible Version

Why This Matters

Since 2002, our work has resulted in about \$1.51 trillion in financial benefits and almost 30,800 program and operational benefits that helped change laws, improve public safety and other services, and promote better management throughout the government. In fiscal year 2025 alone, our work yielded \$62.7 billion in financial benefits for the federal government. The Senate report accompanying the Legislative Branch Appropriations Act, 2026, included a provision for additional detail on the potential financial benefits associated with our open recommendations to federal agencies and matters to Congress.¹

This report updates our previous estimated ranges of potential financial benefits, which could result from implementation of all our open recommendations and matters.² We developed models to estimate ranges of potential financial benefits using our historical data on recommendations and realized financial benefits. We identified and mitigated limitations related to using the historical data for the model by testing several alternatives. Actual financial benefits will depend on whether, how, and when recommendations are addressed.

Key Takeaways

- Implementation of our recommendations and matters can support greater financial benefits to the federal government.
- Our open recommendations and matters have the potential to produce between \$132 billion and \$251 billion of measurable, future financial benefits, according to our models.
- Our annual Duplication and Cost Savings report, High Risk List, and letters to the heads of agencies highlighting priority recommendations for their attention provide opportunities for Congress and agencies to increase financial benefits.

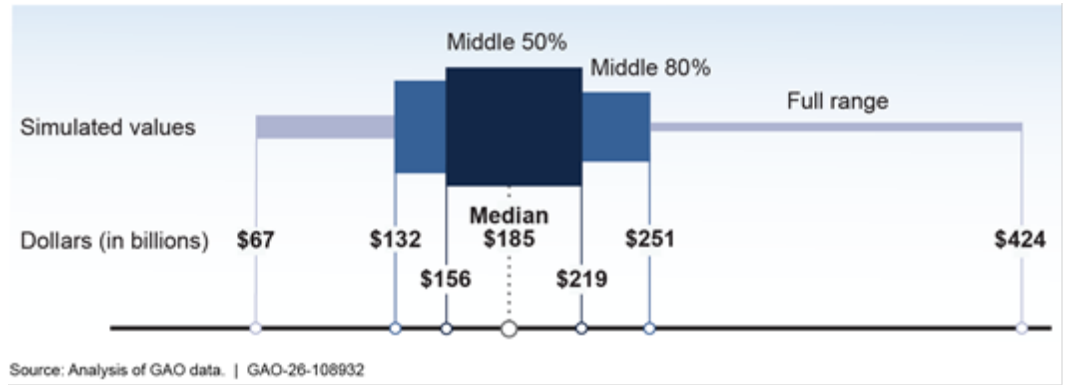
What are the potential financial benefits associated with our open recommendations?

We estimate that implementation of our open recommendations could result in \$132 billion to \$251 billion of measurable future financial benefits. Because we make new recommendations on an ongoing basis, including over 1,800 in fiscal year 2025, there is always an inventory of open recommendations. As of October 2025, over 5,700 recommendations were open, including matters for congressional consideration and recommendations to executive agencies. These open matters for congressional consideration and recommendations span the federal government and include many agencies and activities.

These estimates are from a simulation model that integrates information on these open recommendations with our extensive data on realized financial benefits from more than two decades. The estimates have a median simulated value of

approximately \$185 billion, and the \$132 billion to \$251 billion range reflects the middle 80 percent of simulated values (see fig. 1).

Figure 1: Potential Benefits of Open GAO Recommendations, as of October 2025



Note: To develop estimates of the potential financial benefits that could result from implementation of all our open recommendations to federal agencies and matters for congressional consideration, we replicated the methodology used in [GAO-24-107146](#).

What are some examples of open recommendations that could produce financial benefits?

In our annual report on duplication and cost savings, we identified 24 recommendations with potential financial benefits of \$1 billion or more, many of which are described in that report ([GAO-26-108505](#)). Several are highlighted in table 1 below.

Table 1: Examples of Open Recommendations with Potential Financial Benefits of \$1 Billion or More

Topic area and description (GAO report number linked)	Potential financial benefits ^a (Source of estimate)
Medicare Payments by Place of Service: ^b Congress could realize additional financial benefits if it took steps to direct the Secretary of Health and Human Services to equalize payment rates between settings (e.g., physician offices and hospital outpatient departments) for all hospital outpatient departments, regardless of whether they are deemed on- or off-campus, for evaluation and management office visits and other services that the Secretary deems appropriate. (GAO-16-189)	\$156.9 billion over 10 years (Congressional Budget Office)
Nuclear Waste Classification: ^b Evaluating opportunities to manage certain waste as non-high-level radioactive waste and communicating to Congress its plans to pursue them, as recommended, would position the Department of Energy’s Environmental Management office to reduce environmental risks and accelerate cleanup. (GAO-26-108018)	Tens of billions of dollars (GAO analysis of Department of Energy data)
Medicare Part B: ^b Congress should consider eliminating the incentive to prescribe more drugs or more expensive drugs than necessary to treat Medicare Part B beneficiaries at hospitals that participate in the 340B Drug Pricing Program. (GAO-15-442)	Tens of billions of dollars (Congressional Budget Office)
Public-Safety Broadband Network: ^b Congress should consider reauthorizing FirstNet—including different options for its placement—and ensure key statutory and contract responsibilities are addressed before current authorities sunset in 2027. (GAO-22-104915)	\$15 billion over 15 years^c (GAO analysis of the FirstNet Contract)
Individual Retirement Accounts: ^b Congress should consider revisiting the use of Individual Retirement Accounts (IRA) to accumulate large balances and consider ways to improve the equity and efficiency of the existing tax expenditure on IRAs. (GAO-15-16)	Ten billion dollars or more (Joint Committee on Taxation and the Department of the Treasury)

Topic area and description (GAO report number linked)	Potential financial benefits^a (Source of estimate)
Internal Revenue Service Enforcement Efforts:^b Congress should consider enhancing Internal Revenue Service (IRS) enforcement and service capabilities by collecting tax revenue and facilitating voluntary compliance to help reduce the gap between taxes owed and paid. Actions could include expanding third-party information reporting. For example, rental real estate owners could be required to report for certain payments they make to service providers, such as contractors who perform repairs on their rental properties. In addition, Congress could grant IRS the explicit authority to establish professional requirements for paid tax preparers. (GAO-08-956, GAO-09-238, GAO-14-467T, GAO-23-105217)	Billions of dollars over 10 years (Joint Committee on Taxation and the Department of the Treasury)
Navy Shipbuilding: The Navy could achieve cost savings by improving its acquisition practices and ensuring that ships can be efficiently sustained. (GAO-20-2)	Billions of dollars (GAO analysis of Department of Defense data)
Disability and Unemployment Benefits:^b Congress should consider passing legislation to require the Social Security Administration to offset Disability Insurance benefits for any Unemployment Insurance benefits received in the same period. (GAO-14-343SP)	\$2.2 billion over 10 years (Office of Management and Budget)
Student Loan Income-Driven Repayment Plans: The Department of Education should obtain data to verify income information for borrowers reporting zero income on Income-Driven Repayment applications. (GAO-19-347)	More than \$2 billion over 10 years (Congressional Budget Office)
Federal Employees Health Benefits Program: The Director of the Office of Personnel Management (OPM) should implement a monitoring mechanism to identify and remove ineligible family members from the Federal Employees Health Benefits program, as we recommended and as Congress has directed. ^d (GAO-23-105222)	One billion dollars or more over 9 years (Congressional Budget Office)

Source: GAO. | GAO-26-108932

^aThe potential financial benefits shown in this table are based on our body of work on Duplication and Cost Savings (see GAO-26-108505) and are derived from methodologies and data that can be specific to each recommendation. In contrast, our simulation uses a uniform methodology, based on data from thousands of our realized financial benefits, to estimate the total potential financial benefits from all current open recommendations. Because these methods are not comparable the simulation results will not match the individual estimates of specific recommendations.

^bLegislation is likely to be necessary to fully address all matters or recommendations in this topic area.

^cIf FirstNet sunsets in 2027, it is unclear what will happen to the remaining \$15 billion in scheduled annual payments, which FirstNet currently has authority to collect and reinvest.

^dPublic Law No. 119-21—commonly known as the One Big Beautiful Bill Act—required OPM to conduct a comprehensive audit regarding family member enrollment of the Federal Employees Health Benefits program to identify eligible and ineligible enrollees and develop a process to remove ineligible members. An Act To provide for reconciliation pursuant to title II of H. Con. Res. 14, Pub. L. No. 119-21, § 90101, 139 Stat. 72, 362–363 (2025). As of March 2026, OPM had not completed this work.

How do the simulation of all financial benefits and individual estimates differ?

Our financial benefit data offer two complementary perspectives: a simulation estimating between \$132 and \$251 billion in potential gains if all open recommendations were fully implemented, and an annual report identifying individual cases of recommendations with very large estimated benefits. Most open recommendations do not have individual benefit estimates, in many cases because the data needed to develop them are not available or modeling those benefits would be prohibitively complex or resource intensive. In some cases, implemented recommendations likely have financial benefits that have not been measured. Beyond that, a large share of our recommendations produce valuable benefits that cannot be quantified credibly for our purposes, such as improved

national security or public safety. The reported figures reflect what current data and modeling allow us to measure: substantial, specific estimates of financial benefits associated with a handful of recommendations and a broader simulation limited by what is feasible to estimate across several thousand disparate recommendations. Both approaches represent a subset of the full financial effect of our work.

How can Congress and agencies continue to leverage our matters and recommendations for greater financial benefits?

The full financial effect of our work may not be measurable, and many of our recommendations will continue to create value that cannot be quantified credibly for our purposes. Nonetheless, there are concrete steps Congress and agencies can take to increase the financial benefits that are realized. The clearest opportunities are the individual cases highlighted in our annual [Duplication and Cost Savings report](#), [High Risk List](#), and letters to the heads of agencies highlighting [priority recommendations](#) for their attention.

Greater implementation of the matters and recommendations that result in measurable financial benefits directly affects the total financial benefits achieved. According to our simulation of potential financial benefits, a 10-percentage point increase in the share of recommendations implemented annually could increase financial benefits by \$637 million to \$11 billion. Although we cannot predict the timing associated with realization of these benefits, these results imply that in a typical year our financial benefits could be billions higher.

How GAO Did This Study

To conduct this work, we used data from two internal performance monitoring and accountability systems. These two systems record (1) our recommendations and matters for congressional consideration, and (2) benefits resulting from our work. We assessed the reliability of the data produced by these two systems through logic tests and electronic data testing and determined they were sufficiently reliable to develop estimates of potential financial benefits.

These two systems were designed for different purposes, so it is not always possible to link recommendations data and benefits data. We identified benefits data likely to be associated with recommendations and matters made from fiscal year 2002 to October 2025 and we limited our analysis to these data.

Lack of data on how agencies might ultimately address identified deficiencies and the effectiveness of any actions they take, as well as other factors, limit our ability to precisely calculate the total potential financial benefits of each of the 5,767 open recommendations as of October 2025. Therefore, we used bootstrapping and a Monte Carlo simulation approach to estimate a range of the total financial benefits that could occur from implementation of our open recommendations.³ Generally speaking, a Monte Carlo simulation makes predictions about unknown values based on assumptions about how often an event will occur and how large it will be if it happens. Because we do not know the exact future financial benefits that would come from implementing each of the open recommendations, we used Monte Carlo simulations to make a series of predictions based on actual financial benefits achieved from our over 38,000 closed recommendations. Then we reported on the most likely 80 percent of outcomes from our models.

The results of our simulations depend on various assumptions we make about the data based on our historical experience and the degree of uncertainty involved. We used a variety of data and alternative model specifications to test sensitivity to our assumptions and mitigate data limitations.

In our annual [Duplication and Cost Savings report](#), by comparison, we include estimates of potential financial benefits, some of which are quite large, that could result from implementing specific recommendations. Those estimates come from

a variety of sources, including Congressional Budget Office estimates, individual agencies, and others, and use different time frames, underlying assumptions, data, and methodologies. Each estimate was reviewed by one of our technical specialists to ensure that the estimates were based on reasonably sound methodologies. According to our data on realized financial benefits, historical financial benefit amounts over \$10 billion are relatively rare, so we included this factor in our sensitivity testing for the model estimates presented in this report.

For more details about limitations related to historical data, the simulation approach, these tests, and data reliability see appendix I of [GAO-24-107146](#).

We conducted this work from February 2026 to May 2026 in accordance with all sections of GAO's Quality Assurance Framework that are relevant to our objectives. The framework requires that we plan and perform the engagement to obtain sufficient and appropriate evidence to meet our stated objectives and to discuss any limitations in our work. We believe that the information and data obtained, and the analysis conducted, provide a reasonable basis for any findings and conclusions in this product.

List of Addressees

The Honorable Susan Collins
Chair
The Honorable Patty Murray
Vice Chair
Committee on Appropriations
United States Senate

The Honorable Rand Paul, M.D.
Chairman
The Honorable Gary C. Peters
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

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The Honorable David G. Valadao
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The Honorable Adriano Espaillat
Ranking Member
Subcommittee on the Legislative Branch
Committee on Appropriations
House of Representatives

We are sending copies of this report to the appropriate congressional committees and other interested parties. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>.

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Endnotes

¹S. Rep. No. 119-38 at 50–51 (2025).

²GAO, *Open GAO Recommendations: Financial Benefits Could Be Between \$106 Billion and \$208 Billion*, GAO-24-107146 (Washington, D.C.: July 11, 2024); and *Potential Financial Benefits: Estimating the Value of Implementing Open GAO Recommendations*, GAO-23-106598 (Washington, D.C.: June 27, 2023).

³A Monte Carlo simulation considers the probability and magnitude of a given outcome (in this case financial benefits). In our simulation, the probabilities and magnitudes are drawn from our own historical data on the outcome (bootstrapping), and other factors expected to be associated with that outcome. Each of these scenarios produces one simulated overall result. The Monte Carlo trials simulate the unknown distribution thousands of times and, when all 10,000 results are complete, they can be visualized as a distribution of the range and other key outcomes.