

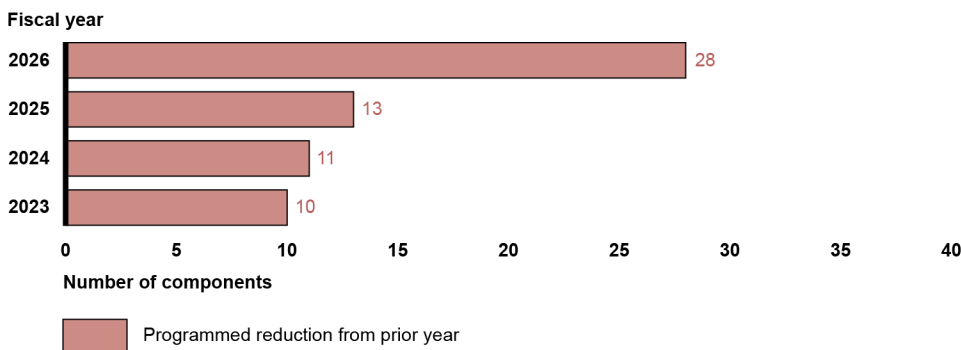
A report to congressional committees

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What GAO Found

Department of Defense (DOD) components develop their program requirements and estimate needed resources—a phase known as programming—during an annual resourcing process. GAO found that roughly half of DOD components (22 of 40) programmed reductions to their civilian workforces in at least one fiscal year (FY) from FYs 2023–2025. These reductions ranged from 0.1 percent to 9.8 percent of a component’s civilian workforce. GAO’s review of DOD’s FY 2026 budget request identified more reductions than in prior FYs (see figure).

Number of Department of Defense (DOD) Components That Programmed Reductions to Civilian Workforces, n=40



Source: GAO analysis of DOD data. | GAO-26-108100

Of the 14 components GAO selected for more in-depth review, 11 conducted some analysis of the impacts of workforce reductions during FYs 2023–2025 to inform their decisions. However, some components did not consistently conduct analysis as required or provide related documentation. According to component officials, DOD had not provided guidance for when and how to conduct and document this analysis. The National Defense Authorization Act for Fiscal Year 2026 includes a provision for DOD to provide additional guidance on analysis required to inform workforce reductions.

Additionally, since January 2025, DOD implemented multiple efforts to reduce its civilian workforce outside the programming process. For example, DOD approved about 53,200 applications for deferred resignations. DOD also hired approximately 59,500 fewer civilian employees from January to December 2025 than in recent years due to a hiring freeze. DOD incorporated some of these civilian workforce reductions into the FY 2026 budget request, per officials.

While selected components conducted some analysis for their civilian workforce reductions since January 2025, officials reported challenges in doing so. Further, component officials identified both preliminary benefits, such as organizational optimization, and challenges, like strained workforce capacity, resulting from the reductions. However, DOD does not have a plan to assess lessons learned from these workforce reduction efforts—a key practice for project and program management. Without assessing lessons learned, DOD may miss opportunities to better understand reduction impacts, inform strategic human capital management, and mitigate any challenges in future efforts.

Why GAO Did This Study

DOD’s civilian workforce performs a wide variety of responsibilities and plays an essential role in the department’s success. By law, the Secretary of Defense may not reduce the civilian workforce programmed full-time equivalent levels without conducting an appropriate analysis of the impacts of the reductions on seven elements, such as readiness, workload, and lethality.

House Report 118-301 includes a provision for GAO to review this analysis. This report examines (1) DOD components’ programmed civilian workforce reductions for FYs 2023–2025, (2) the extent to which selected DOD components conducted required analysis to inform programmed civilian workforce reductions for FYs 2023–2025, and (3) the extent to which selected DOD components conducted required analysis to inform selected civilian workforce reductions since January 2025 and assessed lessons learned.

GAO analyzed DOD budget and personnel data. GAO also interviewed officials from 14 selected components about analyses for programmed reductions for FYs 2023–2025. GAO further interviewed officials from 12 selected components about analyses to support reductions since January 2025. GAO compared these efforts against section 129a(b) of title 10, U.S. Code, relevant federal internal control standards, and key practices for project and program management.

What GAO Recommends

GAO is making one recommendation for DOD to develop and implement a plan for sharing lessons learned from its workforce reduction efforts made outside the programming process since January 2025. DOD concurred with the recommendation.