






A report to congressional committees



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What GAO Found

GAO identified 97 new matters for congressional consideration and recommendations to federal agencies to improve efficiency and effectiveness across the federal government. These matters and recommendations highlight various risks that are heightened when duplication, overlap, and fragmentation are not managed effectively. Risks include a lack of consistent information on program effectiveness, increased costs or inefficient use of resources, access barriers for users, and increased risks of fraud, waste, and abuse.

Examples of New Topic Areas

Topic Area and description	Linked report number
VA and DOD Health Care Sharing Agreements. The Department of Veterans Affairs (VA) and Department of Defense (DOD) should evaluate agreements to share health care resources and identify more opportunities for sharing, which could better manage fragmented services, improve access to care, and potentially save tens of millions of dollars annually .	Report: GAO-25-107497  
Government-wide Anti-Scam Strategy. The Federal Bureau of Investigation should collaborate with other agencies on a strategy to combat consumer scams, which could strengthen agencies' fraud prevention and detection capabilities and better manage fragmented and overlapping efforts.	Report: GAO-25-107088 
Employment Support for Older Workers. The Departments of Education and Labor should increase coordination on workforce development programs, which could help the departments better manage fragmentation in employment programs and improve mission delivery.	Report: GAO-26-107439 
Nuclear Waste Classification. The Department of Energy should evaluate opportunities to manage certain waste as non-high-level radioactive waste, which could help accelerate nuclear cleanup efforts, reduce environmental risks, and potentially save billions of dollars .	Report: GAO-26-108018 

Key:  = Duplication, Overlap, or Fragmentation  = Cost Savings or Revenue Enhancement

Source: GAO. | GAO-26-108505

As of March 2026, Congress and agencies had fully or partially addressed 1,662 (77 percent) of the 2,148 matters and recommendations GAO identified from 2011 to 2026. This has resulted in financial and other benefits such as improved interagency coordination and reduced mismanagement, fraud, waste, and abuse.

In particular, these efforts have cumulatively resulted in about \$774.3 billion in financial benefits, an increase of about \$49.3 billion from GAO's last report on this topic. These are rough estimates based on a variety of sources that considered different time periods and used different data sources, assumptions, and methodologies.

Why GAO Did This Study

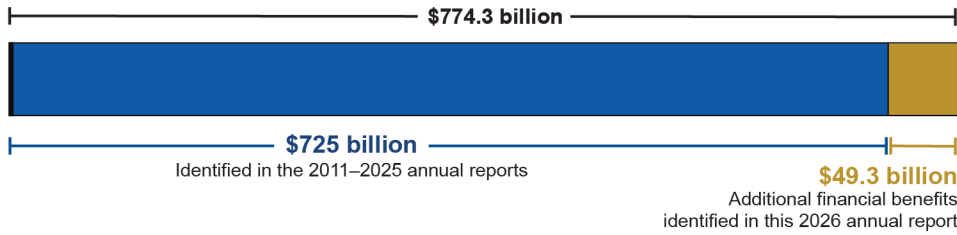
GAO is required to annually report on federal programs, agencies, offices, and initiatives—either within departments or government-wide—that have potentially duplicative goals or activities. As part of this work, GAO also identifies additional opportunities for greater efficiency and effectiveness that result in cost savings or enhanced revenue collection.

This report discusses new opportunities for achieving billions of dollars in potential financial benefits and improving the efficiency and effectiveness of a wide range of federal programs. It also evaluates the status of prior matters for congressional consideration and recommendations for federal agencies related to the Duplication and Cost Savings body of work.

In addition, this report provides examples of other, still open matters and recommendations where further implementation steps could yield significant financial and other benefits.

What GAO Found (continued)

Total Financial Benefits of \$774.3 Billion Identified in GAO's 2011-2026 Duplication and Cost Savings Annual Reports



Source: GAO. | GAO-26-108505

Further steps are needed to fully address the matters and recommendations GAO identified from 2011 to 2026. Of the 610 open matters and recommendations, 182 (about 30 percent) have the potential for financial benefits. Legislation was introduced in the 118th or 119th Congress to address 30 (about 37 percent) of the 82 open matters. As of February 2026, legislation had not been enacted to fully address these matters, and they remain open.

GAO estimates that fully addressing the remaining open matters and recommendations could yield financial benefits of one hundred billion dollars or more and improve governmental services, among other benefits.

Examples of Open Topic Areas with Potential Financial Benefits

Topic area and description (GAO report number linked)	Mission	Potential financial benefits ^a (Source of estimate)
Medicare Payments by Place of Service: 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)	Health	\$156.9 billion over 10 years (Congressional Budget Office)
Medicare Part 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)	Health	Tens of billions of dollars (Congressional Budget Office)
Public-Safety Broadband Network: 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)	Information Technology	\$15 billion over 15 years^b (GAO analysis of the FirstNet Contract)
Individual Retirement Accounts: 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)	General Government	Ten billion dollars or more (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)	Defense	Billions of dollars (GAO analysis of Department of Defense data)
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)	Training, Employment, and Education	More than \$2 billion over 10 years (Congressional Budget Office)

Source: GAO. | GAO-26-108505

^aThe potential financial benefits shown in this table represent estimates of amounts GAO or others believe could accrue if steps are taken to implement the actions described. The estimates are dependent on various factors, such as whether action is taken and how it is taken. Realized financial benefits may be less, depending on costs associated with implementing the action, unintended consequences, and the effect of controlling for other factors. The individual estimates in this table should be compared with caution, as they come from a variety of sources, which consider different time periods and use different data sources, assumptions, and methodologies.

^bIf 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.