



THE \$21.7 BILLION BLUNDER:

Analyzing the Waste Generated by DOGE

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Senate Permanent Subcommittee
on Investigations

July 31, 2025

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I. Executive Summary

The Department of Government Efficiency, or DOGE, has been used since the start of the second Trump Administration to effectuate the President's agenda of agency closures, mass layoffs, the halting and termination of funds, increased bureaucracy, and the spread of misinformation.¹ With Elon Musk at its head for its first four months, it is unsurprising that DOGE modeled itself on a defunct corporate motto, seeking to “move fast and break things.”² Yet DOGE seems to have stopped there, never taking the time to fix—let alone understand—the things it had broken. By prioritizing disruption over governance and failing to identify solutions for any of the problems it purported to solve, DOGE has created its own forms of waste.

The Permanent Subcommittee on Investigations (“PSI” or the “Subcommittee”) sought to calculate the waste of taxpayer dollars generated by DOGE in its first six months of existence through a comprehensive review of publicly available resources and independent analysis. PSI estimated that, in just six months, DOGE itself has generated at least **\$21.7 billion** in waste across the federal government, despite its ostensible goal of eliminating government waste. The substantial majority of this sum could have been used to improve employee training, invest in upgraded technology and other infrastructure, or develop genuine forms of efficiency for an already lean civilian federal service engaged in the critical missions of their agencies.³

Ironically, the waste generated by DOGE in six months could have fully covered the President's misguided rescissions package twice over—with \$2.9 billion to spare—despite the package being promoted as codifying DOGE's purported savings over the next several years.⁴ DOGE-generated waste could also have easily funded monthly food assistance for the 5.3 million families losing an average of \$146 in monthly food security assistance (\$9.3 billion per

¹ See, e.g., Jason Powell & Sasha Frank-Stempel, *DOGE's big illusion: the heavy costs of the Trump administration's so-called efficiency*, CREW (June 23, 2025), <https://www.citizensforethics.org/reports-investigations/crew-reports/doges-big-illusion-the-heavy-costs-of-the-trump-administrations-so-called-efficiency/>; David Ingram, *Musk and Trump keep fanning flames of Fort Knox gold conspiracy theory*, NBC NEWS (Apr. 9, 2025), <https://www.nbcnews.com/tech/elon-musk/musk-trump-fan-flames-fort-knox-gold-conspiracy-theory-rcna199354>; Alexandra Berzon et al., *The Bureaucrat and the Billionaire: Inside DOGE's Chaotic Takeover of Social Security*, N.Y. TIMES (June 16, 2025), <https://www.nytimes.com/2025/06/16/us/politics/doge-social-security.html>; Rebecca Santana & Cedar Attanasio, *FEMA says it's halting payments for migrant housing in New York after Musk blasts money for hotels*, ASSOCIATED PRESS (Feb. 10, 2025), <https://apnews.com/article/fema-migrant-funding-new-york-hotels-immigration-elon-musk-doge-268ca7eda43011a501dfad0fa88a4775>.

² Chris Velazco, *Facebook can't move fast to fix the things it broke*, ENGADGET (Apr. 12, 2018), <https://www.engadget.com/2018-04-12-facebook-has-no-quick-solutions.html>; Jonathan Taplin, *Move fast and break things? Not again, and not with AI.*, THE HILL (Sept. 22, 2024), <https://thehill.com/opinion/technology/4891654-move-fast-and-break-things-not-again-and-not-with-ai/>.

³ *Comparing the Compensation of Federal and Private-Sector Employees in 2022*, CONG. BUDGET OFF. (Apr. 2024), <https://www.cbo.gov/publication/60235>.

⁴ Ryan Nobles et al., *White House asks Congress to codify DOGE cuts to USAID and public broadcasting*, NBC NEWS (June 3, 2025), <https://www.nbcnews.com/politics/congress/white-house-ask-congress-codify-doge-cuts-usaid-public-broadcasting-rcna210595>; Rescissions Proposals Pursuant to the Congressional Budget and Impoundment Control Act of 1974, 90 Fed. Reg. 24,298 (June 9, 2025).

year) under the new budget;⁵ or it could have been used more broadly to support the 40 percent of taxpayers that will see a net increase to their taxes as a direct result of the Trump tax plan.⁶

Specifically, the Subcommittee found that the **\$21.7 billion** in DOGE-created waste generated between January 20 and July 18 of this year includes:

- **\$14.8 billion** under the Deferred Resignation Program (“DRP”) for paying approximately 200,000 employees not to work for up to eight months.
- **\$6.1 billion** for over 100,000 employees who have been involuntarily separated from federal service or who remain on prolonged periods of administrative leave pending separation, many of whom were paid to not do their jobs for weeks or months.
- **\$263 million** in lost interest and fee income at the Department of Energy (“DOE”) due to dozens of loan freezes meant to finance key utility projects supporting energy affordability and grid resilience.
- **\$155 million** in time costs to require nearly a million employees to send weekly accomplishment emails to the Office of Personnel Management (“OPM”) (which has no intention of reviewing them), amounting to millions of hours of wasted time.
- **\$110 million** on food aid and medical supplies spoiling in warehouses, set to be destroyed at a further cost to taxpayers.
- **\$66 million** by underutilizing thousands of professional staff to perform entry-level duties for weeks on end, including over \$138,000 for paying scientists to check guests in at national parks.
- **\$41.8 million** to relocate over 250 staff members at one agency closer to a physical office.
- **\$38 million** in sunk costs on unrecoverable investments in science and technology across four projects at the National Institutes of Health (“NIH”) and the Internal Revenue Service (“IRS”).
- **\$1.7 million** in time costs to require employees to unnecessarily justify routine expenses at three agencies, including window washing at the Federal Aviation Administration (“FAA”).

⁵ Laura Wheaton et al., *How the Senate Budget Reconciliation SNAP Proposals Will Affect Families in Every US State*, URBAN INSTITUTE (July 2, 2025), <https://www.urban.org/research/publication/how-senate-budget-reconciliation-snap-proposals-will-affect-families-every-us>.

⁶ *Distributional Effects of Selected Provisions of the House and Senate Reconciliation Bills*, BUDGET LAB AT YALE (June 30, 2025), <https://budgetlab.yale.edu/research/distributional-effects-selected-provisions-house-and-senate-reconciliation-bills>.

In addition to the \$21.7 billion in waste the Subcommittee was able to estimate, DOGE generated other direct and indirect forms of waste that may well reach millions or even billions of dollars but were not reasonably subject to estimate, all of which have hindered the efficiency DOGE claims to champion, including:

- Substantial administrative and legal expenses from dozens of lawsuits coupled with widespread operational dysfunction, resulting in untold hours of lost productivity by creating stress, uncertainty, and disruption at virtually all federal agencies, disrupting essential services and diminishing critical functions.
- The undermining of public safety and natural disaster response by hindering forecaster coordination, delaying the Federal Emergency Management Agency’s (“FEMA”) response efforts, and squandering crucial hazard mitigation funds, directly increasing natural disaster costs and risks.
- Massive human costs and health threats from the shutdown of the U.S. Agency for International Development (“USAID”) and the widespread disruption to health agencies is projected to cause millions of additional deaths globally while simultaneously endangering domestic public health by reducing essential medical staff and programs.
- Stifling innovation and economic growth through the cancellation of grants and the broader interference in federal funding mechanisms, leading to a future loss of scientific discoveries and a lost return on investment, particularly from NIH funding.
- Hidden economic costs encompassing billions in lost opportunities for savings and growth, evident in lost customer savings from stalled energy investments and reduced returns on vital research funding.

II. Background on DOGE

One of the first orders given by President Trump as he entered office was the directive to create DOGE.⁷ With its purported purpose of “modernizing federal technology and software to maximize governmental efficiency and productivity,” the President picked Elon Musk to run DOGE and its network of inexperienced programmers, partisan loyalists, and Musk affiliates within the Executive Office of the President and throughout executive branch agencies.⁸

⁷ Exec. Order No. 14,158, 90 Fed. Reg. 8,441 (Jan. 20, 2025); *id.* at § 3 (As conceived, DOGE is comprised of three elements: (1) the United States Digital Service, now renamed the United States DOGE Service (USDS), (2) the U.S. DOGE Service Temporary Organization (USDS-TO), existing within USDS until July 4, 2026, and (3) a series of individual DOGE teams formed within each agency. References to “DOGE” throughout this report, unless otherwise stated, are a reference to all three components.).

⁸ *Id.* at §§ 1, 3 (2025); Elena Moore et al., *Trump Taps Musk to Lead a ‘Department of Government Efficiency’ with Ramaswamy*, NPR (Nov. 12, 2024), <https://www.npr.org/2024/11/12/g-s1-33972/trump-elon-musk-vivek-ramaswamy-doge-government-efficiency-deep-state>; Vittoria Elliott, *The Young, Inexperienced Engineers Aiding Elon Musk’s Government Takeover*, WIRED (Feb. 2, 2025), <https://www.wired.com/story/elon-musk-government-young-engineers/>.

Despite its seemingly formalized purpose and structure, and Mr. Musk’s promise of “maximum transparency,” the legacy of DOGE will inevitably be its ambiguous authority, transitory mission, unverifiable claims, and devastating impacts on federal workers and the public they serve.⁹ DOGE’s savings website touted \$199 billion in purported savings as of the date of this report;¹⁰ however, it is rife with missing data and riddled with inaccuracies.¹¹ One comprehensive review of the website found that nearly 90 percent of its claimed savings were unverifiable.¹² Moreover, DOGE faces legal challenges and widespread criticism for its deliberate secrecy, alleged violations of public records laws, and disruptive actions across government, often operating “in the shadows” and in an “unconstitutional” manner with “no meaningful transparency” into its operations.¹³

Before President Trump announced that the United States Digital Service (“USDS”) would be transformed into DOGE, the former-USDS was “an organization of civil servants working across multiple agencies, bringing best practices from various disciplines ... to enhance the effectiveness of programs, streamline internal operations, improve user experience, and modernize obsolete legacy systems.”¹⁴ Now, after six months, this once transformative organization is a pale reflection of its former self. Had Mr. Musk or DOGE taken the time to understand the federal government before embarking on their costly misadventure, they would have inevitably realized that their goals of reducing waste, fraud, and abuse were already deeply rooted in agencies across the government with the expertise and track record to meet the challenge. In fact, DOGE’s attempt to take over the Government Accountability Office (“GAO”) in May highlighted its fundamental lack of understanding of government structure. GAO, a legislative watchdog, already performs DOGE’s stated mission of finding waste, fraud, and abuse.¹⁵ GAO saves taxpayers money while retaining, and even improving, government’s functions. Its audits and financial analyses highlight and offer solutions for both waste and inefficiencies. Since 2002, its work has saved around \$1.45 trillion, providing improved services and promoting better management in government.¹⁶ In fiscal year (“FY”) 2024 alone, GAO’s work yielded about \$67.5 billion in financial benefits—a return of about \$76 for every dollar the government spent on GAO.¹⁷

⁹ Elon Musk (@elonmusk), X (Nov. 12, 2024, 9:13 PM), <https://x.com/elonmusk/status/1856520760656797801>.

¹⁰ U.S. DEP’T OF GOV’T EFFICIENCY, <https://doge.gov/savings> (last visited July 29, 2025).

¹¹ Zachary B. Wolf, *Scorecard: How Musk and DOGE could end up costing more than they save*, CNN (May 30, 2025), <https://www.cnn.com/2025/05/30/politics/doge-musk-government-savings>.

¹² *DOGE Tracker*, MUSK WATCH (May 6, 2025), <https://doge.muskwatch.com/>.

¹³ Jerry Lambe, *‘The entity has worked in the shadows’: Trump admin and DOGE unlawfully refusing to comply with public records requests despite vow of ‘maximum transparency,’ lawsuit claims*, LAW & CRIME (Feb. 21, 2025), <https://lawandcrime.com/high-profile/the-entity-has-worked-in-the-shadows-trump-admin-and-doge-unlawfully-refusing-to-comply-with-public-records-requests-despite-vow-of-maximum-transparency-lawsuit-claims/> (citing Complaint at 1-5, *Citizens for Resp. & Ethics in Wash. v. U.S. Doge Serv.*, No. 25-cv-511 (D.D.C. Mar. 19, 2025)); see Jess Bidgood, *Fighting Musk’s Secrecy, in Court*, N.Y. TIMES (Feb. 28, 2025), <https://www.nytimes.com/2025/02/28/us/politics/elon-musk-doge-lawsuits.html>.

¹⁴ OFF. OF MGMT. & BUDGET, *Appendix, Budget of the United States Government, Fiscal Year 2025*, at 1055 (Mar. 11, 2024).

¹⁵ Stephen Fowler & Shannon Bond, *DOGE tried assigning a team to the Government Accountability Office. It refused*, NPR (May 16, 2025), <https://www.npr.org/2025/05/16/nx-s1-5401008/doge-gao-congress>.

¹⁶ *Performance*, U.S. GOV’T ACCOUNTABILITY OFF., <https://www.gao.gov/about/what-gao-does/performance> (last visited July 22, 2025).

¹⁷ U.S. GOV’T ACCOUNTABILITY OFF., *PERFORMANCE AND ACCOUNTABILITY REPORT, FISCAL YEAR 2024* iii (2024), <https://www.gao.gov/assets/gao-25-900570.pdf>.

Federal Inspectors General are also tasked with preventing and detecting waste, fraud, and abuse in their agencies' operations and promoting efficiency in programs by conducting independent audits and investigations.¹⁸ For example, in the first half of FY 2025, the Department of Health and Human Services Office of Inspector General's ("HHS OIG") total monetary impact was \$16.61 billion, including "\$3.51 billion in investigative receivables, \$451 million in audit receivables, and \$12.65 billion in potential cost savings."¹⁹ Since 2007, HHS OIG has combatted health care fraud, waste, and abuse through its Medicare Fraud Strike Force initiative, a series of collaborative efforts of OIGs, Department of Justice ("DOJ"), U.S. Attorneys' Offices, the Federal Bureau of Investigation ("FBI"), and local law enforcement.²⁰ As of September 30, 2022, the Strike Force had resulted in 2,688 criminal actions, 3,483 indictments, and \$4.7 billion in investigative receivables.²¹ While these agencies can always find ways to further reduce waste or improve on their own efficiencies, unlike DOGE's secretive operations, interagency collaboration leads to additional taxpayer savings.

III. Methodology

To calculate the avoidable costs incurred by policies and practices implemented by the USDS, USDS Temporary Organization ("USDS-TO"), and agency DOGE teams (collectively referred to as "DOGE"), since President Trump was inaugurated, the Subcommittee surveyed public information detailing the major impacts of DOGE's activities. These reports made clear that, far from seeking improvements to technology and software, DOGE's conduct has often had the effect of *increasing* government waste. The analysis that follows pulls from the public record to quantify in real dollars these impacts during the first six months of DOGE's existence, January 20 through July 18, 2025.

The Subcommittee adopted GAO's definition of waste for the purposes of this analysis, calculating waste as any "unnecessary costs due to inefficient or ineffective practices, systems, or controls."²² The major types of waste detailed in this report fall into five categories:

- The cost of running the inefficient and ineffective DOGE operation itself;
- The cost of reorganizing the executive branch through mass layoffs;
- The cost of cancelling grants, contracts, and other projects for purely partisan and ideological reasons;
- The cost of instituting barriers to efficient operations, *i.e.*, red tape; and
- The costs of lost revenue.

¹⁸ *Inspectors General*, COUNS. INSPECTOR GEN. INTEGRITY & EFFICIENCY, <https://www.oversight.gov/about/inspectors-general> (last visited July 22, 2025).

¹⁹ OFF. OF INSPECTOR GEN., U.S. DEP'T OF HEALTH AND HUMAN SERVS., SEMIANNUAL REPORT TO CONGRESS SPRING 2025 ii (2025), https://oig.hhs.gov/documents/sar/10324/Spring_2025_SAR_508.pdf.

²⁰ *Medicare Fraud Strike Force*, OFF. OF INSPECTOR GEN., U.S. DEP'T OF HEALTH AND HUMAN SERVS. <https://oig.hhs.gov/fraud/strike-force/> (last visited July 22, 2025).

²¹ *Id.*

²² U.S. GOV'T ACCOUNTABILITY OFF., GAOVERVIEW: UNDERSTANDING WASTE IN FEDERAL PROGRAMS (2024), <https://www.gao.gov/assets/gao-24-107198.pdf>.

Waste Categories	Cost of Waste
Direct cost of DOGE operations	\$50,519,609.69
Estimated costs of layoffs and terminations	\$21,009,460,960.31
Waste generated by cancelled grants, contracts, and projects	\$147,652,416.30
Costs to taxpayers of red tape and other burdensome decisions	\$198,633,105.73
Estimate of lost revenue	\$263,444,212.90
Total	\$21,669,710,304.93

Each category analyzed by the Subcommittee includes both comprehensive analysis and case studies to calculate these costs. Throughout this report, the Subcommittee relied upon news reports and primary sources to evaluate the costs DOGE has incurred on behalf of the federal government, and ultimately at taxpayer expense. Where assumptions were required to fill gaps in the record, this report provided justifications and attempted to make conservative time or cost estimates to ensure figures were not inflated. Despite the Subcommittee's best efforts, this analysis could not fully describe the costs incurred over these last six months because they are simply not measurable at present. This analysis did not attempt to estimate future costs—whether speculative or known—unless clearly obligated, such as payouts under the DRP slated to continue through September 30. It similarly did not try to calculate the costs of burden shifting, *i.e.*, pushing costs off onto state and local governments, or the American public. Instead, the figures in this report quantified the known waste borne by the federal government itself in this short time.

Ultimately, it has been this Administration's commitment to keeping Congress and the public in the dark that prevented the Subcommittee from calculating the many figures in this report with the precision required to inform taxpayers exactly how much DOGE is costing them.

IV. Calculation of DOGE-Generated Waste

A. Direct Cost of DOGE Operations

The Subcommittee evaluated the operational costs of DOGE and its agency-assigned teams and estimated that the federal government incurred \$50,519,609.69 in avoidable spending as a result of DOGE's operational costs alone. As described further below, the cost of DOGE itself over the last six months falls into two categories: charging agencies for services performed by USDS members (\$41,121,156.00) and the costs of compensating approximately 107 agency DOGE team members with salaries and benefits (\$9,398,453.69). Together these figures amount to approximately **\$50,519,609.69** in operational costs for DOGE.

Direct Cost of DOGE Operations	Cost
USDS interagency reimbursements	\$41,121,156.00
Cost of agency DOGE teams	\$9,398,453.69
Total	\$50,519,609.69

DOGE's reimbursable program activity costs—*i.e.*, costs incurred for goods or services performed in anticipation of reimbursement—are fairly considered entirely wasteful because they represent the siphoning of funds away from other agencies in service of the wasteful

initiatives covered by this report and a duplication of efforts performed by others.²³ Since its founding in 2014, the original USDS made its mark in digital government by partnering with over 30 agencies to improve critical services, doing so on a relatively lean budget consisting of about \$4 million in reimbursable program costs in fiscal year (“FY”) 2023 and about \$5 million in FY 2024.²⁴ As discussed in Section II, entities such as GAO and agency inspectors general are already tasked with identifying and eliminating waste and have a proven track record of successful investigations.

Using four public lists of DOGE members, the Subcommittee identified 141 unique individuals potentially involved in one of the various DOGE initiatives occurring across more than 50 agency and subagency units.²⁵ Approximately 107 appeared to be members of an agency DOGE team either because the public lists indicate that they were hired by an agency directly or because the Subcommittee did not locate any evidence that these individuals had a specific employment relationship with USDS or USDS-TO on or after January 20, 2025.²⁶

DOGE Member Type	Count	Affected Agency and Subagency Units ²⁷
USDS Member	34	29
Agency DOGE Member	107	53
Total	141	55

1. USDS Interagency Reimbursements

In the weeks following the creation of DOGE, the former USDS funneled millions of dollars from the White House’s “unanticipated funds” account to support a so-called “Software Modernization Initiative.”²⁸ Between January 27 and March 2, the Office of Management and Budget (“OMB”) apportioned **\$41,121,156.00** to a newly-created “United States DOGE Service” account.²⁹ Although the President’s FY 2026 Budget did not indicate any additional draws were made, OMB deactivated the public website where this information was once

²³ OFF. OF MGMT. & BUDGET, CIRCULAR NO. A-11, PREPARATION, SUBMISSION, AND EXECUTION OF THE BUDGET, § 20.12 (July 2024), <https://www.whitehouse.gov/wp-content/uploads/2018/06/a11.pdf>.

²⁴ *10 Years of the U.S. Digital Service: Transforming Government for the Digital Age*, U.S. DIGITAL SERV. (Aug. 13, 2024), <https://www.usds.gov/news-and-blog/10-years-of-usds>; OFF. OF MGMT. & BUDGET, APPENDIX, BUDGET OF THE UNITED STATES GOVERNMENT, FISCAL YEAR 2025 1054 (2024).

²⁵ Avi Asher-Schapiro et al., *Elon Musk’s Demolition Crew*, PROPUBLICA (June 10, 2025), <https://projects.propublica.org/elon-musk-doge-tracker/>; *The People Reportedly Aiding Elon Musk and DOGE’s Attack on the Federal Government*, REVOLVING DOOR PROJECT (Feb. 5, 2025), <https://therevolvingdoorproject.org/doge-staff-attacks-federal-government/>; *The People Carrying Out Musk’s Plans at DOGE*, N.Y. TIMES (June 16, 2025), <https://www.nytimes.com/interactive/2025/02/27/us/politics/doge-staff-list.html>; *Who’s Involved in DOGE*, DOGE TRACK, <https://dogetrack.info/people/> (last visited July 22, 2025).

²⁶ *Id.*

²⁷ The affected agency and subagency unit counts do not include USDS or USDS-TO. The total reflects the unique count of affected agencies and subagency units after removing duplicates present across both lists.

²⁸ Peter Cohn, *White House opens funding spigot for DOGE expenses*, ROLL CALL (Feb. 4, 2025), <https://rollcall.com/2025/02/04/white-house-opens-funding-spigot-for-doge-expenses/>.

²⁹ PROTECT DEMOCRACY, *United States DOGE Service*, OPENOMB, <https://openomb.org/file/11410064> (last visited July 22, 2025); PROTECT DEMOCRACY, *United States DOGE Service*, OPENOMB, <https://openomb.org/file/11410065> (last visited July 22, 2025); PROTECT DEMOCRACY, *United States DOGE Service*, OPENOMB, <https://openomb.org/file/11410067> (last visited July 22, 2025); PROTECT DEMOCRACY, *United States DOGE Service*, OPENOMB, <https://openomb.org/file/11412264> (last visited July 22, 2025).

published, impeding the public’s ability to independently verify this account’s balance.³⁰ Nevertheless, the entirety of this potentially conservative figure represented wasteful use of taxpayer funds because it covered activities that were inefficient and misdirected resources away from more critical government functions at the agencies obligated to reimburse USDS.

2. Cost of Agency DOGE Teams

Much like the reimbursable activities performed by USDS, the costs paid by agencies themselves in furtherance of DOGE’s activities were entirely wasteful because they diverted public resources from their intended, more effective uses supporting critical agency missions to support inefficient diversions instead. Pursuant to the order establishing DOGE, agency-level DOGE teams, made up of “one DOGE Team Lead, one engineer, one human resources specialist, and one attorney,” would coordinate their work with the White House.³¹ Based on public lists of DOGE members, the Subcommittee computed a rough estimate of the costs associated with the estimated 107 agency DOGE team members to be **\$9,398,453.69**. With distinguished titles such as “expert,” “advisor,” and “senior advisor,” many DOGE members were placed into senior roles throughout government.³² At the same time, OPM encouraged agencies to revoke all in-house pay limitations for political appointees—as DOGE personnel were—leading experts to anticipate a substantial influx of maximum salaries.³³ Two such “senior advisors” at the General Services Administration (“GSA”) were hired on full-time effective May 31 at the highest possible non-executive pay rate, GS-15, despite their lack of experience.³⁴

Although precise wage details were limited, this context and the profligate spending detailed above provide insight into how agencies have lavished their new staff with the highest compensation the government can offer. Additionally, while DOGE was established in January by executive order, the earliest government-wide, DOGE-initiative instruction occurred on February 26 when OPM and OMB issued their joint guidance memorandum on Executive Order 14,210 “Implementing the President’s ‘Department of Government Efficiency’ Workforce Optimization Initiative.”³⁵ The Subcommittee thus used February 26 as the date all

³⁰ Paul M. Krawzak, *White House scraps public spending database*, ROLL CALL (Mar. 24, 2025), <https://rollcall.com/2025/03/24/white-house-scraps-public-spending-database/>; OFF. OF MGMT. & BUDGET, TECHNICAL SUPPLEMENT TO THE 2026 BUDGET: APPENDIX, BUDGET OF THE UNITED STATES GOVERNMENT, FISCAL YEAR 2026 976 (May 30, 2025).

³¹ Exec. Order No. 14,158, 90 Fed. Reg. 8,441 (Jan. 20, 2025), § 3(c).

³² *The People Carrying Out Musk’s Plans at DOGE*, N.Y. TIMES (June 16, 2025), <https://www.nytimes.com/interactive/2025/02/27/us/politics/doge-staff-list.html>.

³³ Charles Ezell, Acting Dir., *Schedule C Terms of Employment Flexibilities*, U.S. OFFICE OF PERS. MGMT. (Apr. 10, 2025), <https://www.opm.gov/policy-data-oversight/schedule-c-terms-of-employment-flexibilities.pdf>; Erich Wagner, *OPM strips career HR from Schedule C appointments, salary setting*, GOV’T EXEC (Apr. 14, 2025), <https://www.govexec.com/pay-benefits/2025/04/opm-strips-career-hr-schedule-c-appointments-salary-setting/404553/>.

³⁴ Makena Kelly, *‘Big Balls’ Is Officially a Full-Time Government Employee*, WIRED (June 4, 2025), <https://www.wired.com/story/big-balls-young-doge-converted-into-full-time-government-employees/>; Vittoria Elliott, *The Young, Inexperienced Engineers Aiding Elon Musk’s Government Takeover*, WIRED (Feb. 2, 2025), <https://www.wired.com/story/elon-musk-government-young-engineers/>.

³⁵ Memorandum from Russell T. Vought, Dir., Off. of Mgmt. & Budget & Charles Ezell, Acting Dir., U.S. Off. of Pers. Mgmt. to Heads of Exec. Dep’ts and Agencies (Feb. 26, 2025), <https://www.opm.gov/policy-data-oversight/latest-memos/guidance-on-agency-rif-and-reorganization-plans-requested-by-implementing-the-president-s-department-of-government-efficiency-workforce-optimization-initiative.pdf>.

agency DOGE teams started in earnest. Therefore, for the purpose of conservative estimation, the Subcommittee assumed that these 107 agency DOGE team members:

- (1) occupied senior, nonsupervisory positions, not in the Senior Executive Service (SES),
- (2) were eligible for the locality pay in the District of Columbia (D.C.), but were paid the lowest amount in their pay band (GS-15, step 1: \$167,603.00 annually),³⁶ and
- (3) had been employed as of February 26, 2025, working five 8-hour workdays per week.

Given that there were 20.6 workweeks from February 26 through July 18—and the assumed weekly salary for these positions was \$3,223.13—compensation for 107 employees over 20.6 weeks amounted to an estimated \$7,104,423.15 in total (approximately \$66,396.48 per person).

The Subcommittee also identified eight agency DOGE team members who likely departed or moved into another unrelated position. Specifically, PSI found one employee changed positions in or around March, one employee who departed at around the same time, and six others who left in or around May.³⁷ Therefore, the Subcommittee excluded 4.8 workweeks each for the two employees who separated or transferred in March and 13.6 workweeks each for the six employees who departed in May, making the adjusted figure approximately \$6,810,473.69.

The \$6.8 million estimate for 107 agency DOGE member salaries only accounted for employee wages and not total benefits. Using one federal agency's analysis approximating that employee benefits cost the federal government 38 percent of an employee's salary,³⁸ the Subcommittee estimated that benefits in addition to DOGE salaries may have cost the government at least \$2,587,980.00. As a result, the total compensation paid by the federal government for agency DOGE team personnel was estimated to amount to at least **\$9,398,453.69**.

³⁶ *Pay and Leave: Salary Table 2025-DCB: Annual Rates by Grade and Step*, U.S. OFF. OF PERS. MGMT. (effective Jan. 2025), <https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/25Tables/html/DCB.aspx>.

³⁷ Joanna (Miller) Wischer, *Profile*, LINKEDIN, <https://www.linkedin.com/in/joanna-miller-wischer-2b4239205/> (last visited July 21, 2025); Alexandra Kelley, *Energy CIO departs after short tenure*, NEXTGOV/FCW (Mar. 7, 2025) <https://www.nextgov.com/people/2025/03/energy-cio-departs-after-short-tenure/403596/>; Faiz Siddiqui et al., *A diminished DOGE reels from the departure of the 'Dogefather,' Elon Musk*, WASH. POST (June 8, 2025) <https://www.washingtonpost.com/business/2025/06/08/doge-elon-musk-exit-trump/>; Zoë Schiffer, *Another Top Musk Lieutenant Appears to Be Leaving DOGE*, WIRED (May 29, 2025) <https://www.wired.com/story/nicole-hollander-top-musk-lieutenant-leaving-doge/>; Alexandra Berzon et al., *The Bureaucrat and the Billionaire: Inside DOGE's Chaotic Takeover of Social Security*, N.Y. TIMES (June 16, 2025), <https://www.nytimes.com/2025/06/16/us/politics/doge-social-security.html>.

³⁸ *Federal Employee Benefits Summary*, U.S. DEP'T OF AGRIC., FOOD SAFETY & INSPECTION SERV. (last updated Feb. 26, 2025), <https://www.fsis.usda.gov/careers/federal-employee-benefits-summary>.

Period	Length (Workweeks)	Affected Employees	Salary (Weekly)	Salary Cost
Feb. 26 – July 18	20.6	107	\$3,223.13	\$7,104,423.15
Total (before subtraction)				\$7,104,423.15
Subtracted Costs				
Feb. 26 – Mar. 31	4.8	2	\$3,223.13	\$30,942.05
Feb. 26 – May 31	13.6	6	\$3,223.13	\$263,007.41
Total (subtracted costs)				\$293,949.46
Adjusted Total				\$6,810,473.69
Benefits (38% of the adjusted total)				\$2,587,980.00
Total with benefits				\$9,398,453.69

Estimated cost of agency DOGE teams

The estimated figures above were likely an undercount of the true cost of DOGE’s operating cost. Although this estimate did not account for employees who may not have drawn a salary, it also discounted all work performed prior to February 26 and deliberately excluded costs associated with onboarding, travel, and equipment. It also undercounted the staffing numbers in two important ways. First, each agency DOGE team was supported by an untold number of permanent employees, and this calculation did not account for anyone else participating in these DOGE-led initiatives at the expense of other responsibilities.³⁹ Second, in accordance with the executive order establishing these teams, every agency was required to assign four employees to carry out DOGE initiatives. Public lists, however, only accounted for approximately one hundred employees working across roughly 50 agencies and subagencies, making PSI’s estimate of 107 DOGE personnel a conservative one. Moreover, the calculation also likely undercounts the rate of pay for political appointees and executives who received pay well above that of a GS-15, step 1 employee.

B. Estimated Costs of Layoffs & Terminations

A hallmark initiative of DOGE’s efforts to shrink the federal government has been to direct the mass firing of federal employees critical to the functioning of the agencies which they served regardless of merit, length of service, or position. As discussed below, these efforts have been so poorly considered that agencies have been forced to rehire thousands of employees whether by court order or due to operational need. Accordingly, DOGE’s push for mass layoffs and terminations across the federal government since its creation resulted in the largest cost to American taxpayers estimated by the Subcommittee, with the staggering figure of approximately **\$21,009,460,960.31**. This includes the costs of planning and implementing the mass firings of 68,420 employees, estimated to be \$37,973,100.00. It also includes the use of involuntary administrative leave prior to the separation of at least 24,583 probationary employees—and up to 7,209 non-probationary employees at four agencies—and the severance payments for another 68,420 employees, totaling roughly \$6,064,117,002.46. DOGE’s decision

³⁹ For example, the Department of Veterans Affairs required senior leaders to sign non-disclosure agreements about their work supporting the DOGE efforts to lay off staff. Eric Katz, *VA forces staff in workforce reduction discussions to sign non-disclosure agreements*, GOV’T EXEC. (Apr. 24, 2025), <https://www.govexec.com/workforce/2025/04/va-forces-staff-workforce-reduction-discussions-sign-non-disclosure-agreements/404808/>.

to pay 200,000 employees not to work for up to eight months resulted in an estimated cost of \$14,762,224,251.00. Buyouts paid to 2,970 employees at three agencies under a voluntary separation incentive payment program is estimated to cost around \$61,865,000.00. Furthermore, the Subcommittee estimates that processing reinstatements of at least 25,686 fired employees who occupied mistakenly vacated positions cost taxpayers an estimated \$16,824,145.80. Lastly, downgrading or overpaying 2,222 employees as a result of DOGE-led reorganization or reassignment plans at two agencies resulted in estimated waste of approximately \$66,457,461.05.

Estimated Costs of Layoffs & Terminations	Cost
Cost of planning and implementing firings	\$37,973,100.00
Waste generated by involuntary administrative leave and severance pay programs	\$6,064,117,002.46
Waste generated by the Deferred Resignation Program	\$14,762,224,251.00
Waste generated by Voluntary Separation Incentive Payments	\$61,865,000.00
Estimated costs of reinstating fired employees	\$16,824,145.80
Waste generated by reorganization and reassignments	\$66,457,461.05
Total	\$21,009,460,960.31

1. Cost of Planning and Implementing Firings

The effort spent planning and implementing DOGE’s massive, widespread layoffs resulted in wasted time, and thus money, which agencies did not dedicate toward productive planning or restructuring initiatives tailored to the specific needs of each agency. In 1985, GAO published a report on eight agency reductions in force (“RIF”) titled *Reduction in Force Can Sometimes Be More Costly To Agencies Than Attrition And Furlough*.⁴⁰ In determining the full scope of direct and indirect costs associated with a planned RIF, GAO evaluated the “processing and administration” costs at these eight agencies where support staff’s time, and thus salaries, were “diverted from the activities related to the agencies’ mission that they might otherwise have performed.”⁴¹ GAO’s report found that per person administrative costs ranged from \$172 to \$2,069, or approximately \$555 to \$6,684 in May 2025 dollars.⁴²

To estimate the planning and implementation costs of mass layoffs by the Trump Administration and DOGE, the Subcommittee assumed the minimum per person cost from the GAO report, after adjusting for inflation (\$555). At the time of the Subcommittee’s analysis, public reporting estimated that approximately 149,320 federal employees were at risk of further planned reductions.⁴³ However, because this figure assumed that the Department of Veterans Affairs (“VA”) would cut 80,900 employees, it did not account for the VA’s July 7, 2025 announcement that it would no longer be pursuing a RIF, making the adjusted figure 68,420

⁴⁰ U.S. GOV’T ACCOUNTABILITY OFF., REDUCTION IN FORCE CAN SOMETIMES BE MORE COSTLY TO AGENCIES THAN ATTRITION AND FURLOUGH (1985), <https://www.gao.gov/assets/pemd-85-6.pdf>.

⁴¹ *Id.* at 9.

⁴² *Id.*; U.S. BUREAU OF LABOR STAT., *CPI Inflation Calculator* (inputs: \$172 in June 1983, calculate to May 2025), https://www.bls.gov/data/inflation_calculator.htm (last visited July 21, 2025); U.S. BUREAU OF LABOR STAT., *CPI Inflation Calculator* (inputs: \$2,069 in June 1983, calculate to May 2025), https://www.bls.gov/data/inflation_calculator.htm (last visited July 21, 2025).

⁴³ Elena Shao & Ashley Wu, *The Federal Work Force Cuts So Far, Agency by Agency*, N.Y. TIMES (May 12, 2025), <https://www.nytimes.com/interactive/2025/03/28/us/politics/trump-doge-federal-job-cuts.html>.

employees that the federal government has made plans to terminate through RIFs.⁴⁴ Therefore, the Subcommittee’s government-wide estimate for the incurred waste related to the planning and implementation of anticipated RIFs amounted to **\$37,973,100.00**.

Affected Employees	Administrative Cost Per Employee	Total Administrative Cost
68,420	\$555	\$37,973,100.00

Estimated cost of planning and implementing firings

2. Waste Generated by Involuntary Administrative Leave and Severance Pay Programs

To achieve its goal of reducing the size of the federal workforce, DOGE directed agencies to use administrative leave and severance pay to facilitate the widespread separation of employees, incurring significant costs while employees remained on salary without working, in other words, at significant cost but no benefit to the American people. The use of involuntary administrative leave pending separation, combined with the severance pay to a portion of separated employees, is the second largest cost of the DOGE layoff initiative featured in this report, estimated at **\$6,064,117,002.46**.

Administrative leave is an excused absence where the government continues to pay for an employee’s salary without any charge to the employee’s accrued leave.⁴⁵ The Administrative Leave Act of 2016 currently governs the use of administrative leave, but put simply, it must be “short, justified, and used sparingly.”⁴⁶ Placing employees on administrative leave pending their removal was a pervasive and expensive feature of DOGE’s plan to reshape the federal government through mass layoffs. Whether it was involuntarily, as discussed herein—or voluntarily through the DRP discussed in the next section—agencies arguably exceeded their statutory authority under the Administrative Leave Act of 2016 by granting excessive amounts of involuntary leave (and consequently severance pay) at an enormous cost to the government.⁴⁷ The Subcommittee’s calculation is based on the following employee categories and subcategories which are in turn explained in the subsequent sections.

Employee Category	Total Cost
Estimated cost of terminating probationary employees	\$443,874,397.32
Estimated cost of firing non-probationary employees	\$5,620,242,605.14
<i>Non-probationary employees eligible for severance pay</i>	\$5,008,662,113.40
<i>Non-probationary employees on prolonged administrative leave pending separation at four agencies</i>	\$611,580,491.74
Total	\$6,064,117,002.46

⁴⁴ Press Release, U.S. Dep’t of Veterans Affs., VA to Reduce Staff by Nearly 30K by End of FY2025 (July 7, 2025), <https://news.va.gov/press-room/va-to-reduce-staff-by-nearly-30k-by-end-of-fy2025/>.

⁴⁵ *Fact Sheet: Administrative Leave*, U.S. OFF. OF PERS. MGMT., <https://www.opm.gov/policy-data-oversight/pay-leave/leave-administration/fact-sheets/administrative-leave/> (last visited July 22, 2025).

⁴⁶ Madeline Materna, *Agencies are violating the law on administrative leave, and taxpayers are paying the price*, GOV’T EXEC. (May 23, 2025), <https://www.govexec.com/workforce/2025/05/agencies-are-violating-law-administrative-leave-and-taxpayers-are-paying-price/405486/>.

⁴⁷ *Id.*; Nick Bednar, *The Use and Abuse of Administrative Leave*, LAWFARE (Feb. 13, 2025), <https://www.lawfaremedia.org/article/the-use-and-abuse-of-administrative-leave>.

a. Estimated Cost of Terminating Probationary Employees

On January 20, DOGE staff at OPM directed all agency heads to submit a list of the easiest-to-fire employees.⁴⁸ Despite OPM's claim that it only encouraged agencies to remove "low performers," what followed in February and March were concerted, sweeping efforts across government to fire tens of thousands of probationary employees based on the false pretense of their poor performance.⁴⁹ Unsurprisingly, multiple legal challenges ensued and courts ordered 18 defendant agencies to reinstate the affected employees—who, in all, totaled approximately 24,583.⁵⁰ Based on figures detailed below, the Subcommittee estimated that the total cost to the federal government for paying probationary employees involved in major litigation essentially not to do their jobs across 18 agencies was **\$443,874,397.32**.

According to analysis by the *Federal News Network*, at least 16,662 reinstated employees across 10 agencies were immediately placed on administrative leave following the rescission of their termination notices on or around March 17.⁵¹ Notably, the Department of Housing and Urban Development ("HUD")—whose 299 affected employees were not included in this count—declared that it placed employees on administrative leave, but had not done so retroactively as other agencies had.⁵² Reporting in May 2025 indicated that HUD planned on issuing back payments, making the total number of those paid for time not working as of March 17, 2025 approximately 16,961 (16,662 plus 299).⁵³ Ultimately, records from the two district court challenges to these firings contained multiple agency declarations with shifting counts and varying degrees of detail about the dates, numbers, and status of employees, making a total cost

⁴⁸ "No later than January 24, 2025, agencies should identify all employees on probationary periods, who have served less than a year in a competitive service appointment, or who have served less than two years in an excepted service appointment, and send a report to OPM[.]" Charles Ezell, Acting Dir., U.S. Office of Pers. Mgmt., *Guidance on Probationary Periods, Administrative Leave and Details* (Jan. 20, 2025), <https://web.archive.org/web/20250122150922/https://chcoc.gov/sites/default/files/Guidance%20on%20Admin%20Leave%20and%20Probationary%20Periods%201-20-2025.pdf>.

⁴⁹ Rebecca Beitsch, *OPM eases plans to target all federal workers on probation*, THE HILL (Feb. 11, 2025), <https://thehill.com/homenews/administration/5139671-opm-federal-workers-probation-low-performers/>; Madison Alder, *OPM tells agencies it's not directing probationary firings*, FEDSCOOP (Mar. 4, 2025), <https://fedscoop.com/opm-tells-agencies-its-not-directing-probationary-firings/>; Eric Katz, *As re-firings begin, judge demands Trump administration tell probationary employees they were not let go for poor performance*, GOV'T EXEC. (Apr. 21, 2025), <https://www.govexec.com/workforce/2025/04/re-firings-begin-judge-demands-trump-administration-tell-probationary-employees-they-were-not-let-go-poor-performance/404713/>.

⁵⁰ Defendant agencies included the Consumer Financial Protection Bureau, Department of Agriculture, Department of Commerce, Department of Education, Department of Energy, Department of Health and Human Services, Department of Homeland Security, Department of Housing and Urban Development, Department of the Interior, Department of Labor, Department of the Treasury, Department of Transportation, Department of Veterans Affairs, Environmental Protection Agency, Federal Deposit Insurance Corporation, General Services Administration, Small Business Administration, and U.S. Agency for International Development. Jared Serbu, *25,000 fired feds reinstated after courts find probationary terminations illegal*, FED. NEWS NETWORK (March 18, 2025), <https://federalnewsnetwork.com/workforce/2025/03/25000-fired-feds-reinstated-after-courts-find-probationary-terminations-illegal/>.

⁵¹ *Id.*

⁵² Declaration of Lori A. Michalski at ¶ 11, *Maryland v. U.S. Dep't Agric.*, 770 F. Supp. 3d. 779 (D. Md. 2025).

⁵³ Drew Friedman, *Across agencies, probationary employees face different fates*, FED. NEWS NETWORK (May 21, 2025), <https://federalnewsnetwork.com/workforce/2025/05/across-agencies-probationary-employees-face-different-fates>.

difficult to estimate.⁵⁴ The record, moreover, did not contain any salary data and not every employee appeared to have returned to work by the last comprehensive status report on April 8, including more than 7,000 IRS employees who did not return to work until May 23.⁵⁵

Nevertheless, the Subcommittee based its findings on the following assumptions:

- (1) Probationary employees at agencies were either fired or placed on administrative leave pending termination on February 14;⁵⁶
- (2) Agencies reinstated 24,583 employees by either returning them to work or placing (or keeping) them on administrative leave effective March 17 when the first status report was due;
- (3) Of the total 24,583 employees, 299 did not receive back pay immediately, but are retained in the calculation to account for the fact that all employees either eventually did receive back pay through March 17, or experienced no interruption in pay;
- (4) Of the total 24,583 employees reinstated retroactively to February 14, agencies placed or kept 16,961 employees on administrative leave;
- (5) Except for the IRS, HUD, Consumer Financial Protection Bureau (“CFPB”), and USAID, all agencies returned their employees to work on April 8 (total 7,686), when a subsequent comprehensive status report was due;
- (6) HUD re-fired their 299 probationary employees effective May 15;⁵⁷ and
- (7) IRS continued to hold 7,000 employees on administrative leave until May 23, but USAID held their 270 employees until July 1 when their first round of RIFs occurred. CFPB continued to hold its 117 employees on administrative leave through July 18.⁵⁸

Using the most recently available average annual salary for federal employees with less than two years of service of \$79,529.00, or \$1,529.40 per week, the Subcommittee was able to estimate that the total direct compensation for these 24,583 employees was at least

⁵⁴ See, e.g., Restrained Defendants’ Updated Compliance Status Report Ex. 1, *Maryland v. U.S. Dep’t Agric.*, 770 F. Supp. 3d. 779 (D. Md. 2025); Enjoined Defendants’ Compliance Status Report Ex. 1, *Maryland v. U.S. Dep’t Agric.*, 770 F. Supp. 3d. 779 (D. Md. 2025).

⁵⁵ *Maryland v. U.S. Dep’t Agric.*, 770 F. Supp. 3d. 779 (D. Md. 2025); Jory Heckman, *Nearly 25% of IRS tech workers are gone, forcing agency to ‘reset and reassess’*, FED. NEWS NETWORK (June 11, 2025), <https://federalnewsnetwork.com/workforce/2025/06/nearly-25-of-irs-tech-workers-are-gone-forcing-agency-to-reset-and-reassess/>.

⁵⁶ Agencies included varying dates or date ranges in their declarations, but February 14 has been commonly reported as the beginning of the mass terminations. E.g., Tami Luhby et al., *Thousands of probationary employees fired as Trump administration directs agencies to carry out widespread layoffs*, CNN (Feb. 14, 2025), <https://www.cnn.com/2025/02/14/politics/probationary-federal-employees-agencies-firings-doge>; *Office of Special Counsel has recommended halting termination of probationary federal workers*, CIVIL SERV. STRONG (Feb. 24, 2025), <https://www.civilservicestrong.org/update/probationary-employee-update>.

⁵⁷ One news report placed the HUD firings during the week of Monday, May 12, 2025, and one Reddit user, who alleged being an affected HUD employee, reported the termination date was May 15. Drew Friedman, *Across agencies, probationary employees face different fates*, FED. NEWS NETWORK (May 21, 2025), <https://federalnewsnetwork.com/workforce/2025/05/across-agencies-probationary-employees-face-different-fates/>; u/veridicae, REDDIT (May 15, 2025, 5:56 PM), https://www.reddit.com/r/fednews/comments/1knklg6/just_received_this_termination_notice_from_hud_i/.

⁵⁸ Memorandum from Jeremy Lewin, PTDO Dep. Admin. & COO to USAID Personnel (Mar. 28, 2025), <https://www.politico.com/f/?id=00000195-de57-dc25-a3b7-deffc6eb0000>.

\$321,648,114.00 for the 22.2 weeks calculated.⁵⁹ After accounting for employee benefits (approximately 38 percent of an employee’s salary per the federal agency analysis cited on page 10), total benefits to these employees during this period were \$122,226,283.32 and total compensation from February 14 to July 18 was estimated to be approximately **\$443,874,397.32**.⁶⁰

Period	Length (Workweeks)	Affected Employees	Compensation (Weekly)	Compensation Cost
Feb. 14 – Mar. 16	4.2	24,583	\$1,529.40	\$157,908,408.84
Mar. 17 – Apr. 7	3.2	16,961	\$1,529.40	\$83,008,490.88
Apr. 8 – May 14	5.4	7,686	\$1,529.40	\$63,476,829.36
May 15 – May 22	1.2	7,387	\$1,529.40	\$13,557,213.36
May 23 – June 30	5.4	387	\$1,529.40	\$3,196,140.12
July 1 – July 18	2.8	117	\$1,529.40	\$50,1031.44
Total				\$321,648,114.00
Benefits (38% of the combined total)				\$122,226,283.32
Total with Benefits				\$443,874,397.32

Estimated cost of terminating probationary employees

b. Estimated Cost of Terminating Non-Probationary Employees

Probationary employees were not the only group of federal employees targeted by DOGE-related layoffs. As discussed further below, the largest cost of firing non-probationary employees was the cost of severance pay and the use of administrative leave prior to separation. Regarding the latter, the Subcommittee is aware that OPM has broadly encouraged the use of administrative leave for “work realignment” and that agencies such as the Departments of Labor, Health and Human Services, Homeland Security, the Environmental Protection Agency, and the Social Security Administration all reportedly placed employees on administrative leave pending their separations.⁶¹ However, without clear estimates for how many employees were involuntarily placed on leave government-wide, and for how long, the full cost of this wasteful practice remains unknown. Instead, the Subcommittee examined the four most egregious instances of the prolonged use of administrative leave where it severely hampered entire agencies—and in the cases of CFPB, USAID, and United States Agency for Global Media (USAGM), effectively dismantled them. Doing so illustrates the harmful impact of DOGE’s layoff strategy, but it only provides part of the picture of an approach that warrants further investigation.

⁵⁹ As of September 2024, the average salary for the 198,744 federal employees with less than one year of service was \$74,147.00 and the average salary for the 321,173 federal employees with one year or more, but less than two years, of service was \$82,859.00. *FedScope*, U.S. OFF. OF PERS. MGMT. (data as of Sept. 2024), <https://www.fedscope.opm.gov/>.

⁶⁰ *Federal Employee Benefits Summary*, U.S. DEP’T OF AGRIC., FOOD SAFETY & INSPECTION SERV., (last updated Feb. 26, 2025), <https://www.fsis.usda.gov/careers/federal-employee-benefits-summary>.

⁶¹ Memorandum from Charles Ezell, Acting Dir., U.S. Office of Pers. Mgmt. to Heads & Acting Heads of Dep’t Agencies (Jan. 20, 2025), <https://web.archive.org/web/20250122150922/https://chcoc.gov/sites/default/files/Guidance%20on%20Admin%20Leave%20and%20Probationary%20Periods%201-20-2025.pdf>; *RIF watch: See which agencies are laying off federal workers*, GOV’T EXEC (last updated July 15, 2025), <https://www.govexec.com/workforce/2025/02/rif-watch-see-which-agencies-are-laying-federal-workers/403342/>.

As detailed further below, the Subcommittee determined that approximately 68,420 employees were likely entitled to severance pay at a cost of approximately \$5,008,662,113.40 and that, across only four agencies, the use of prolonged administrative leave cost the government approximately \$611,580,491.74. Combined, the estimated cost of severance pay and involuntary administrative leave for non-probationary employees amounted to **\$5,620,242,605.14** between January and July.

Estimated Cost of Firing Non-Probationary Employees	Cost
Severance pay for 68,420 employees	\$5,008,662,113.40
Prolonged administrative leave at four agencies	\$611,580,491.74
Total	\$5,620,242,605.14

i. Estimated Cost of Severance Pay for Non-Probationary Employees

Severance pay is required for employees with 12 months of continuous service who have been involuntarily separated from federal service for reasons other than “charges of misconduct, delinquency, or inefficiency.”⁶² According to OPM, in June, “about 40 RIFs in 17 agencies were in progress” when the U.S. District Court for the Northern District of California enjoined agencies from carrying out their planned RIFs.⁶³ However, on July 8, the Supreme Court issued a stay of the injunction, allowing agencies to continue.⁶⁴ Although the Subcommittee is not aware how many of the dozens of RIF plans cited by OPM have been effectuated, reporting showed that agencies have been quick to act, “officially separate[ing]” thousands of employees in rapid succession.⁶⁵ Given the lack of information, a reasonable estimate for the number of employees eligible for severance pay under these RIF plans is the 68,420 employees described in the estimated cost of planning and implementation RIFs calculated in Section IV.B.1.

Severance pay itself, which may not exceed an employee’s annual salary, consists of two factors: a base severance payment based on length of service and an age adjustment for those over the age of 40.⁶⁶ As of September 2024, approximately 72.8 percent of federal employees under a permanent appointment with more than one year of service were age 40 or over, and thus approximately 27.2 percent were under the age of 40.⁶⁷ The Subcommittee calculated two payouts: one for the estimated 18,610 permanent employees under the age of 40 (27.2 percent of 68,420) estimated at \$10,713.60 per employee, and one for the estimated 49,810 permanent employees age 40 or over (72.8 percent of 68,420) estimated at \$96,552.54 per employee.⁶⁸

⁶² 5 U.S.C. § 5595(b).

⁶³ *WH Asks Supreme Court to Remove Barrier to ‘Dozens’ of Pending RIFs; Union Faults ‘Breakneck’ Pace*, FEDWEEK, (Jun. 10, 2025), <https://www.fedweek.com/fedweek/dozens-of-rif-actions-on-hold-pending-court-order-administration-says/>.

⁶⁴ *Trump v. Am. Fed. Of Gov’t Emps.*, No. 24A1174, 2025 U.S. LEXIS 2667 (2025).

⁶⁵ Jory Heckman, *HHS finalizes ‘portion’ of employee layoffs following Supreme Court ruling*, FED. NEWS NETWORK (Jul. 14, 2025), <https://federalnewsnetwork.com/workforce/2025/07/hhs-finalizes-portion-of-employee-layoffs-following-supreme-court-ruling/>.

⁶⁶ 5 U.S.C. § 5595(b); *Fact Sheet: Severance Pay*, U.S. OFF. OF PERS. MGMT., <https://www.opm.gov/policy-data-oversight/pay-leave/pay-administration/fact-sheets/severance-pay/> (last visited July 22, 2025).

⁶⁷ Analysis on file with the Subcommittee; *FedScope*, U.S. OFF. OF PERS. MGMT. (data as of Sept. 2024), <https://www.fedscope.opm.gov/>.

⁶⁸ *Id.*

Category	Average Salary	Average Years of Service	Total Severance Payout per Employee	Affected Employees	Total
Under Age 40	\$93,173.00	6.17	\$10,713.60	18,610	\$199,380,096.00
Age 40 or Over	\$117,025.00	15.68	\$96,552.54	49,810	\$4,809,282,017.40
Total				68,420	\$5,008,662,113.40

Estimated severance pay of separated non-probationary employees

These severance payments would be paid out over time, potentially over 43 weeks, based on the Subcommittee's payout estimates.⁶⁹ However, because qualified employees are "entitled" to the entire sum, it was appropriate to use the entire cost when calculating the amount of waste attributed to these firings.⁷⁰ Therefore, the Subcommittee estimated that the total cost resulting from severance payments to separated employees during this period was **\$5,008,662,113.40**.

ii. Non-Probationary Employees on Prolonged Administrative Leave Pending Separation at Four Agencies

The Subcommittee identified four agencies that placed considerable numbers of their staff on administrative leave pending separation: CFPB, Department of Education ("ED"), USAGM, and USAID. These agencies and at least a dozen others began a process of terminating their employees earlier this year.⁷¹ However, a federal court enjoined that process on May 22 by an injunction halting large-scale RIFs.⁷² On July 8, the Supreme Court stayed the injunction, allowing RIF planning to continue without expressing a "view on the legality of any Agency RIF or Reorganization."⁷³ The full effect of this decision was undetermined at the time of this report's issuance. At ED, reporting specifically cited a future termination date of August 1;⁷⁴ and at USAGM, reporting suggested an anticipated termination date of September 1.⁷⁵ However, without any evidence elsewhere to suggest that the disposition of these employees changed, the Subcommittee assumed for the purposes of its calculation that the employees in question remained on administrative leave through July 18.

⁶⁹ A severance payout of \$96,558.14 paid a rate equivalent to the weekly pay rate of an employee with an annual salary of \$117,025.00 (\$2,242.80) as determined by OPM's "Severance Pay Estimation Worksheet" would take just over 43 weeks. *Fact Sheet: Severance Pay Estimation Worksheet*, U.S. OFF. OF PERS. MGMT., <https://www.opm.gov/policy-data-oversight/pay-leave/pay-administration/fact-sheets/severance-pay-estimation-worksheet/> (last visited July 22, 2025).

⁷⁰ 5 U.S.C. § 5595(b)

⁷¹ *Am. Fed. Of Gov't Emps. v. Trump*, No. 25-3293, 2025 U.S. App. LEXIS 13315 at *1,5 (9th Cir. May 30, 2025).

⁷² *Id.*

⁷³ *Trump v. Am. Fed. Of Gov't Emps.*, No. 24A1174, 2025 U.S. LEXIS 2667 at *1 (2025).

⁷⁴ Brooke Shultz, *Hope Shattered for Laid-Off Ed. Dept. Staff After Supreme Court Order*, EDUC. WEEK (July 14, 2025), <https://www.edweek.org/policy-politics/hope-shattered-for-laid-off-ed-dept-staff-after-supreme-court-order/2025/07>.

⁷⁵ Justin Baragona, *Kari Lake makes it official: Hundreds of Voice of America employees given pink slips*, THE INDEP. (June 20, 2025), <https://www.independent.co.uk/news/world/americas/us-politics/kari-lake-voice-of-america-terminations-b2774154.html>.

Accordingly, the Subcommittee estimated that, at the following four agencies, the government spent approximately **\$611,580,491.74** on salaries and benefits for up to 7,209 non-probationary employees placed on prolonged administrative leave: CFPB (\$152,337,495.91), ED (\$91,474,718.23), USAGM (\$69,632,687.34), and USAID (\$298,135,590.26).

These figures were based on the following analysis:

- **CFPB:** On February 14, 2025, the District Court for the District of Columbia restrained the CFPB from effectively shutting itself down, leading to the placement of hundreds of employees on administrative leave.⁷⁶ Of the 1,690 employees on staff, the agency allowed only 207 to remain working, meaning about 1,483 were placed on leave.⁷⁷ After removing the 117 probationary employees already accounted for on page 14, the Subcommittee estimated that CFPB permitted approximately 1,366 of their non-probationary employees to collect a paycheck while the agency remained effectively in limbo (1,483 minus 117).⁷⁸ Using an average annual salary of CFPB employees as of September 2024 (\$189,290.00, or \$3,640.19 weekly), and assuming that all employees were on leave since February 14 (111 workdays, 22.2 workweeks), the Subcommittee estimated the cost to federal taxpayers through July 18 to be \$110,389,489.79 by multiplying 22.2 workweeks by 1,366 employees by \$3,640.19.⁷⁹ After accounting for total benefits (approximately 38 percent of salary, \$41,948,006.12), the total compensation paid during this period was estimated to be approximately **\$152,337,495.91**.

Period	Length (Workweeks)	Affected Employees	Salary (Weekly)	Compensation Cost
Feb. 14 – July 18	22.2	1,366	\$3,640.19	\$110,389,489.79
Total Salary Cost				\$110,389,489.79
Benefits (38% of the salary cost)				\$41,948,006.12
Total Compensation Cost				\$152,337,495.91

Estimated cost of separated non-probationary employees at CFPB

- **ED:** On March 11, 2025, ED announced that approximately 1,378 employees would be placed on administrative leave effective March 21, pending final removal on June 9.⁸⁰ However, the Department was barred from removing these employees by an injunction in May, which was stayed on July 8.⁸¹ On July 14, the Supreme Court stayed another injunction specific to the Department, allowing the agency to

⁷⁶ Order at 1, 2, *Nat'l Treasury Emps. Union v. Vought*, 774 F. Supp. 3d (D.D.C. Mar. 28, 2025).

⁷⁷ Laurel Wamsley, *Judge blocks mass layoffs at CFPB in the latest twist over the fate of the agency*, NPR (Apr. 18, 2025), <https://www.npr.org/2025/04/17/nx-s1-5368206/cfpb-layoffs-rif>.

⁷⁸ Jared Serbu, *25,000 fired feds reinstated after courts find probationary terminations illegal*, FED. NEWS NETWORK (Mar. 18, 2025), <https://federalnewsnetwork.com/workforce/2025/03/25000-fired-feds-reinstated-after-courts-find-probationary-terminations-illegal/>.

⁷⁹ *FedScope*, U.S. OFF. OF PERS. MGMT. (data as of Sept. 2024), <https://www.fedscope.opm.gov/>.

⁸⁰ Press Release, U.S. Dep't of Educ., U.S. Department of Education Initiates Reduction in Force (Mar. 11, 2025), <https://www.ed.gov/about/news/press-release/us-department-of-education-initiates-reduction-force>.

⁸¹ *Trump v. Am. Fed. Of Gov't Emps.*, No. 24A1174, 2025 U.S. LEXIS 2667 at *1 (2025).

proceed with its planned RIF.⁸² As cited above, these mass layoffs were scheduled for August 1 and thus have not occurred as of the date of this report. Using the average annual salary for ED employees as of September 2024 (\$145,428.00, or \$2,796.69 weekly), and assuming that all employees were on leave between March 21 and July 18 (86 workdays, 17.2 workweeks), the Subcommittee estimated the cost to federal taxpayers through July 18 to be \$66,286,027.70 by multiplying 17.2 workweeks by 1,378 employees by \$2,796.69.⁸³ After accounting for total benefits (approximately 38 percent of salary, \$25,188,690.53), the Subcommittee estimated that the total compensation paid during this period was **\$91,474,718.23**.

Period	Length (Workweeks)	Affected Employees	Salary (Weekly)	Compensation Cost
Mar. 21 – July 18	17.2	1,378	\$2,796.69	\$66,286,027.70
Total Salary Cost				\$66,286,027.70
Benefits (38% of the salary cost)				\$25,188,690.53
Total Compensation Cost				\$91,474,718.23

Estimated cost of separated non-probationary employees at ED

- **USAGM:** On or about March 15, following an executive order aimed at closing the agency, the USAGM placed approximately 1,300 employees and contractors on administrative leave.⁸⁴ Approximately 500 contractors were terminated in May and paid through May 30.⁸⁵ On June 13, the agency recalled about 75 members of the Persian news division “[e]ffective immediately.”⁸⁶ On or around June 20, USAGM laid off approximately 639 employees, but within a few days rescinded those layoffs.⁸⁷ The Subcommittee assumed that USAGM employees and contractors had a weekly pay rate of \$2,646.96 based on the average annual pay rate of \$137,642.00 for USAGM employees’ pay as of September 2024.⁸⁸ Using this pay rate, the Subcommittee estimated that:

- (1) From March 15 through May 30, USAGM paid 1,300 employees and contractors \$2,646.96 per week, for 11 weeks, for a total of \$37,851,528.00,
- (2) From June 1 through June 12, USAGM paid 800 employees \$2,646.96 per week for 1.8 weeks for a total of \$3,811,622.40, and

⁸² Abbie VanSickle, *Supreme Court Clears the Way for Trump’s Cuts to the Education Department*, N.Y. TIMES (July 14, 2025), <https://www.nytimes.com/2025/07/14/us/politics/supreme-court-education-department.html>.

⁸³ *FedScope*, U.S. OFF. OF PERS. MGMT. (data as of Sept. 2024), <https://www.fedscope.opm.gov/>.

⁸⁴ Scott Nover & Sarah Ellison, *After contractor cuts, Voice of America staffers brace for further layoffs*, WASH. POST (June 4, 2025), <https://www.washingtonpost.com/style/media/2025/05/28/voice-of-america-layoffs/>.

⁸⁵ David Folkenflik, *From 1,300 to 81 workers: Trump official plans to cut Voice of America to the bone*, NPR (June 6, 2025), <https://www.npr.org/2025/06/06/nx-s1-5424581/voa-job-cuts-kari-lake>.

⁸⁶ Scott Nover, *Voice of America brings back 75 staffers amid Iran-Israel conflict*, WASH. POST (June 13, 2025), <https://www.washingtonpost.com/style/media/2025/06/13/voa-staff-iran-israel/>.

⁸⁷ David Folkenflik, *Kari Lake guts Voice of America as U.S. reporters face threats abroad*, NPR (June 20, 2025), <https://www.npr.org/2025/06/20/nx-s1-5440496/voice-of-america-job-cuts-layoffs-kari-lake>; Ben Johansen, *Embattled Voice of America employees face termination ‘whiplash’*, POLITICO (June 28, 2025), <https://www.politico.com/news/2025/06/28/voice-of-america-termination-00431342>.

⁸⁸ *FedScope*, U.S. OFF. OF PERS. MGMT. (data as of Sept. 2024), <https://www.fedscope.opm.gov/>.

- (3) From June 13 through July 18, USAGM paid 639 employees \$2,646.96 per week for 5.2 weeks for a total of \$8,795,318.69.

The total estimated cost to the agency from administrative leave was therefore \$50,458,469.09. After accounting for total benefits (approximately 38 percent of salary, or \$19,174,218.25), the total compensation paid during this period is estimated to be **\$69,632,687.34**.

Period	Length (Workweeks)	Affected Employees	Salary (Weekly)	Compensation Cost
Mar. 15 – May 30	11.0	1,300	\$2,646.96	\$37,851,528.00
June 1 – June 12	1.8	800	\$2,646.96	\$3,811,622.40
June 13 – July 18	5.2	639	\$2,646.96	\$8,795,318.69
Total Salary Cost				\$50,458,469.09
Benefits (38% of the salary cost)				\$19,174,218.25
Total Compensation Cost				\$69,632,687.34

Estimated cost of separated non-probationary employees at USAGM

- **USAID:** The total cost to USAID of administrative leave, including for benefits, was **\$298,135,590.26**. First, on January 20, 2025, President Trump issued Executive Order (EO) 14169 “Reevaluating and Realigning United States Foreign Aid,” which directed a 90-day pause in foreign assistance to conduct reviews of these programs and make determinations on whether they should be modified, continued, or terminated.⁸⁹ Four days later, on January 24, Secretary of State Marco Rubio issued a memorandum pausing all new obligations of funding, pending a review, for foreign development assistance programs funded by or through the State Department or USAID.⁹⁰ However, on February 7, the District Court for the District of Columbia issued a Temporary Restraining Order (TRO), causing USAID to reinstate all 2,137 employees until February 14.⁹¹ On February 13, the District Court issued an order prohibiting the Trump Administration from enforcing the State Department’s Memorandum and directives of EO 14169 and extended the TRO to February 21.⁹² On February 21, the TRO was lifted and the USAID employees’ preliminary injunction was denied.⁹³ Accordingly, the cost to terminate USAID employees was calculated in two parts: (1) before the court-issued TRO forced a pause on terminations on February 7, and (2) after the TRO was lifted on February 21, allowing the terminations to resume.

⁸⁹ Exec. Order No. 14,169, 90 Fed. Reg. 8,619 (Jan. 20, 2025).

⁹⁰ Memorandum from Secretary of State Marco Rubio to U.S. Dep’t of State on Executive Order (Jan. 24, 2025), <https://pages.devex.com/rs/685-KBL-765/images/109160-memo.pdf>.

⁹¹ Order at 7, *Am. Foreign Serv. Association v. Trump*, No. 25-5184, 2025 U.S. App. LEXIS 15297 (D.C. Cir. June 20, 2025).

⁹² Order at 1, *Am. Foreign Serv. Association v. Trump*, No. 25-5184, 2025 U.S. App. LEXIS 15297 (D.C. Cir. June 20, 2025).

⁹³ Memorandum Opinion at 26, *Am. Foreign Serv. Association v. Trump*, No. 25-5184, 2025 U.S. App. LEXIS 15297 (D.C. Cir. June 20, 2025).

The January 27 through February 7 terminations cost taxpayers approximately **\$5,586,982.76**, calculated as follows: On January 27, DOGE began to place employees on paid administrative leave for noncompliance with the funding pause and stop-work orders.⁹⁴ On January 27, 58 of the 4,765 direct hire full-time equivalent employees at USAID were placed on paid administrative leave.⁹⁵ On February 1, 57 employees were placed on paid administrative leave; on February 3, 606 employees were placed on paid administrative leave; on February 4, 1,416 employees were placed on paid administrative leave.⁹⁶ Using these numbers, and given that the average USAID employee annual salary, as of September 2024, was \$151,330.00, and thus a weekly salary of \$2,910.19, the cost to the agency from placing these employees on paid administrative leave is estimated to be \$5,586,982.76 (see table below).

Placing employees on administrative leave from February 23 through July 1 cost taxpayers an additional **\$210,453,300.04**, calculated as follows: On February 23, of the 4,765 employees, 3,165 were placed on administrative leave with final separation dates of either July 1, 2025, or September 2, 2025.⁹⁷ A March 28 memorandum was sent to all USAID personnel noting that by July 1, many will have departed “for State or other opportunities” and the “State Department will have assumed responsibility.”⁹⁸ Because the number of employees designated for termination on September 2 is unknown to the Subcommittee at this time, PSI assumed for purposes of this estimate that all 3,165 employees were terminated on July 1. Lastly, USAID previously implemented a RIF separating the remaining 1,600 employees from federal service effective on April 24, 2025.⁹⁹ Using these numbers, and given the average USAID employee weekly salary, as of September 2024, was \$2,910.19, the cost to taxpayers for administrative leave was \$210,453,300.04 (see table below).

Thus, the Subcommittee estimated that the combined salary cost to USAID from administrative leave before and after the TRO was \$216,040,282.80. After accounting for total benefits (approximately 38 percent of salary, or \$82,095,307.46), the total compensation paid during this period is estimated to be approximately **\$298,135,590.26**.

⁹⁴ Declaration of Pete Marocco at 6, *Am. Foreign Serv. Association v. Trump*, No. 25-5184, 2025 U.S. App. LEXIS 15297, at *6, 7 (D.C. Cir. June 20, 2025).

⁹⁵ *Id.*

⁹⁶ *Id.* at *6-7.

⁹⁷ *Dismantling of USAID: Personnel and Operational Presence*, STAND UP FOR AID (Apr. 11, 2025), https://usaidalumni.org/wp-content/uploads/2025/04/Stand-Up-for-Aid-Dismantling-of-USAID-Personnel-and-Operational-Presence_04.11.2025.pdf.

⁹⁸ Memorandum from Jeremy Lewin, PTDO Dep. Admin. & COO to USAID Personnel (Mar. 28, 2025), <https://www.politico.com/f/?id=00000195-de57-dc25-a3b7-deffc6eb0000>.

⁹⁹ Fatma Tanis & Melody Schreiber, *Trump officials will put 4,700 USAID employees on leave and eliminate 1,600 jobs*, NPR (Feb. 24, 2025), <https://www.npr.org/sections/goats-and-soda/2025/02/23/g-s1-50398/usaid-employees-leave>.

Period	Length (Workweeks)	Affected Employees	Salary (Weekly)	Salary Cost
Before TRO				
Jan. 27 – Feb. 7	2.0	58	\$2,910.19	\$337,582.04
Feb. 1 – Feb. 7	1.0	57	\$2,910.19	\$165,880.83
Feb. 3 – Feb. 7	1.0	606	\$2,910.19	\$1,763,575.14
Feb. 4 – Feb. 7	0.8	1,416	\$2,910.19	\$3,296,663.23
Feb. 9 – Feb. 21 ¹⁰⁰	2.0	4	\$2,910.19	\$23,281.52
Total Salary Cost (before TRO)				\$5,586,982.76
After TRO				
Feb. 23 – Apr. 24	8.8	1,600	\$2,910.19	\$40,975,475.20
Feb. 23 – July 1	18.4	3,165	\$2,910.19	\$169,477,824.84
Total Salary Cost (after TRO)				\$210,453,300.04
Combined Salary Cost (before and after TRO)				\$216,040,282.80
Benefits (38% of the combined salary cost)				\$82,095,307.46
Total Compensation Cost				\$298,135,590.26

Estimated cost of separated non-probationary employees at USAID

3. Waste Generated by the Deferred Resignation Program

What began as a January 28, 2025, “email blast” titled “Fork in the Road” to all federal employees from the OPM DOGE team grew into the greatest waste of taxpayer money by DOGE evaluated in this report—an estimated **\$14,762,224,251.00** spent on continuing to pay federal employees not to work for up to eight months.¹⁰¹ The email outlined significant changes to the federal workforce, including a return to in-person work and revised performance standards, but most importantly gave employees the option to resign under a DRP that offered continued pay and benefits until September 30, 2025, the end of the fiscal year.¹⁰²

On or around February 13, OPM confirmed that approximately 75,000 accepted its DRP offer.¹⁰³ In April, agencies like the Small Business Administration, IRS, and Department of

¹⁰⁰ On February 9, four employees were placed on paid investigative leave “pending further inquiry into specific and serious acts of deceit, insubordination, and refusal to follow direct and lawful orders.” See, e.g., Declaration of Peter Marocco at 9, *Am. Foreign Serv. Ass’n v. Trump*, No. 25-5184, 2025 U.S. App. LEXIS 15297, at *1 (D.C. Cir. June 20, 2025). However, reporting suggests that USAID employees denied claims of insubordination, calling the accusation a “pretext to dismantle” USAID. Ellen Knickmeyer, *White House fires USAID inspector general after warning about funding oversight, officials say*, ASSOCIATED PRESS (Feb. 11, 2025), <https://apnews.com/article/usaid-american-companies-layoffs-lawsuit-8c116d877c179169fbce2d3348fcd997>. Assuming that four employees were placed on—what is essentially—paid administrative leave from February 9 to February 21 and the average USAID employee weekly salary established above was \$2,910.19, the cost to taxpayers from administrative leave was \$23,282.

¹⁰¹ Andrea Hsu, *A federal worker tried to take Trump’s ‘Fork’ resignation offer. Here’s what happened*, NPR (Feb. 14, 2025), <https://www.npr.org/2025/02/14/nx-s1-5296910/trump-federal-workers-fork-resign-buyout>.

¹⁰² *Original Email to Employees*, U.S. OFF. OF PERS. MGMT., <https://www.opm.gov/fork/original-email-to-employees/> (last visited July 21, 2025).

¹⁰³ Ronnie Dungan, *‘Legal and valuable’ | 75,000 federal workers take up Trump ‘fork in the road’ offer, as judge greenlights buyout scheme*, HR GRAPEVINE (Feb. 13, 2025), <https://www.hrgrapevine.com/us/content/article/2025-02-13-75000-federal-workers-take-up-trump-buyout-offer-after-judge-releases-the-handbrake-on-layoffs>.

Defense opened a second round, *i.e.*, “DRP 2.0”, to encourage additional resignations.¹⁰⁴ Reporting in July stated that OPM believed “hundreds of thousands” of workers had enrolled in the DRP.¹⁰⁵ With the assumption that “hundreds of thousands” amounts to at least 200,000 employees participating in the program by July, the Subcommittee estimated an additional 125,000 employees took the DRP 2.0 offer than were initially reported in February 2025. To calculate the amount of cost associated with the total DRP, the Subcommittee used the average government-wide annual salary as of September 2024, which was \$106,870.00 (\$2,055.19 per week), estimated the total salary costs for each period, and then increased that figure by 38 percent to account for total benefits.¹⁰⁶

The Subcommittee could not estimate with certainty when each employee’s resignation was approved or took effect and was required to use several assumptions for calculation purposes. For first round requests, both OPM and agency guidance reviewed by the Subcommittee authorized officials to begin processing resignation requests as early as February 28, with an effective date of March 1.¹⁰⁷ For the second round, reporting indicated that the DRP 2.0 began in April, with some employees being permitted to leave on April 19.¹⁰⁸ However, the IRS specifically delayed implementation of its DRP until May 15.¹⁰⁹ For the purpose of the Subcommittee’s estimate, PSI assumed that the first round of DRP approvals began March 1 and that the second round began April 19. The Subcommittee also determined that the full cost to taxpayers included the payments that would be paid through the end of the DRP period (September 30) because the full DRP payment has already been obligated to the employees.

Under these assumptions, the Subcommittee estimated the first and second DRP periods by multiplying the total period length (30.4 and 23.4 workweeks) by the number of affected employees (75,000 and 125,000) and then again by the average weekly salary (\$2,055.19), finding the salary cost to be \$4,685,833,200.00 and \$6,011,430,750.00, respectively (10,697,263,950.00 in total). After accounting for total benefits (approximately 38 percent of the total salary, \$4,064,960,301.00), the total compensation obligated for both DRP periods was estimated to be approximately **\$14,762,224,251.00**.

¹⁰⁴ Eric Katz, *Employees swarm to second ‘deferred resignation’ offer, though some are receiving unexpected responses*, GOV’T EXEC. (Apr. 11, 2025), <https://www.govexec.com/workforce/2025/04/employees-swarm-second-deferred-resignation-offer-though-some-are-receiving-unexpected-responses/404504/>; Jory Heckman & Drew Friedman, *Treasury plans to cut up to 50% of IRS enforcement staff, 20% of other components*, FED. NEWS NETWORK (Apr. 9, 2025), <https://federalnewsnetwork.com/reorganization/2025/04/treasury-plans-to-cut-up-to-50-of-irs-enforcement-staff-20-of-other-components/>; C. Todd Lopez, *DOD Uses Voluntary Reductions as Path to Civilian Workforce Goals*, DOD NEWS (May 16, 2025), <https://www.defense.gov/News/News-Stories/Article/Article/4189049/dod-uses-voluntary-reductions-as-path-to-civilian-workforce-goals/>.

¹⁰⁵ Andrew Mark Miller, *‘Only the beginning’: Trump admin releases data showing federal workforce slashed since January*, FOX NEWS (July 1, 2025), <https://www.foxnews.com/politics/only-beginning-trump-admin-releases-data-showing-federal-workforce-slashed-since-january>.

¹⁰⁶ *FedScope*, U.S. OFF. OF PERS. MGMT. (data as of Sept. 2024), <https://www.fedscope.opm.gov/>.

¹⁰⁷ Charles Ezell, Acting Dir., & Andrew Kloster, Gen. Counsel, *Legality of Deferred Resignation Program*, U.S. OFF. OF PERS. MGMT. (Feb. 4, 2025), <https://chcoc.gov/sites/default/files/OPM%20Memo%20Legality%20of%20Deferred%20Resignation%20Program%202-4-2025%20FINAL.pdf>; Memorandum from Gwendolyn R. DeFilippi, Acting Ass’t Sec’y for Manpower & Reserve Affs., U.S. Dep’t of Air Force (Feb. 26, 2025), https://www.af.mil/Portals/1/documents/2025SAF/Implementation_of_Deferred_Resignation_Program.pdf.

¹⁰⁸ Eric Katz, *Employees swarm to second ‘deferred resignation’ offer, though some are receiving unexpected responses*, GOV’T EXEC. (Apr. 11, 2025), <https://www.govexec.com/workforce/2025/04/employees-swarm-second-deferred-resignation-offer-though-some-are-receiving-unexpected-responses/404504/>.

¹⁰⁹ *Id.*

Period	Length (Workweeks)	Affected Employees	Salary (Weekly)	Compensation Cost
Mar. 1 – Sept. 30	30.4	75,000	\$2,055.19	\$4,685,833,200.00
Apr. 19 – Sept. 30	23.4	125,000	\$2,055.19	\$6,011,430,750.00
Total Salary Cost				\$10,697,263,950.00
Benefits (38% of the salary cost)				\$4,064,960,301.00
Total Compensation Cost				\$14,762,224,251.00

Estimated cost of the Deferred Resignation Program

4. Waste Generated by Voluntary Separation Incentive Payments

Unlike the questionable legality of placing employees voluntarily on prolonged administrative leave under the DRP, the Voluntary Separation Incentive Payment (“VSIP”) is a buyout program codified by statute permitting agency heads to pay employees to resign voluntarily.¹¹⁰ The Subcommittee determined that these payments were also wasteful uses of taxpayer funds because they incentivized the departure of employees, causing agencies to incur significant costs for widespread workforce reductions.

Under the VSIP authority, agencies may issue the lesser of \$25,000 or an amount equal to the severance pay an employee would be entitled to receive.¹¹¹ The Subcommittee evaluated the cost of this program across three agencies where public reports provided enough information to make an estimate and found that ED, HHS, and SSA paid VSIP buyouts to 313, 180, and 2,477 employees, respectively (2,970 in total), at a cost of approximately **\$61,865,000.00** to taxpayers.¹¹²

Only SSA had public reporting on the amount of its payments to employees. According to *Market Watch*, SSA’s VSIP offer to employees ranged from \$15,000 to \$25,000 depending on the employees’ pay grade.¹¹³ Because the distribution of employees who accepted this offer at SSA is unknown, the Subcommittee assumed the middle payout amount of \$20,000 across all 2,477 employees. For ED and HHS, the Subcommittee assumed a maximum payout because there was not enough information in the public record to estimate a comparable severance pay—*i.e.*, the ages, pay rates, and years of service of the employees—and the Subcommittee was not aware of either ED or HHS making offers similar to SSA’s pay-grade-based buyouts, rather than being based on severance pay rates.

¹¹⁰ 5 U.S.C. §§ 3521-3525.

¹¹¹ 5 U.S.C. § 3523(b)(3).

¹¹² Press Release, U.S. Dep’t of Educ., U.S. Department of Education Initiates Reduction in Force (Mar. 11, 2025), <https://www.ed.gov/about/news/press-release/us-department-of-education-initiates-reduction-force>; Eric Katz, *CDC has shed one-quarter of staff even as it recalls some laid off workers*, GOV’T EXEC. (June 17, 2025), <https://www.govexec.com/workforce/2025/06/cdc-has-shed-one-quarter-staff-even-it-recalls-some-laid-workers/406147/>; Alessandra Malito, *Here’s how many Social Security workers are taking a buyout — so far*, MARKETWATCH (Mar. 18, 2025), <https://www.marketwatch.com/story/heres-how-many-social-security-workers-are-taking-a-buyout-so-far-c846c9cf>.

¹¹³ Alessandra Malito, *Here’s how many Social Security workers are taking a buyout — so far*, MARKETWATCH (Mar. 18, 2025), <https://www.marketwatch.com/story/heres-how-many-social-security-workers-are-taking-a-buyout-so-far-c846c9cf>.

Agency	Affected Employees	Amount per Employee	Total
ED	313	\$25,000.00	\$7,825,000.00
HHS	180	\$25,000.00	\$4,500,000.00
SSA	2,477	\$20,000.00	\$49,540,000.00
Total	2,970		\$61,865,000.00

Estimated cost of Voluntary Separation Incentive Payments

The Subcommittee is aware that DHS also made this offer to its employees and assumed it was widely explored based on guidance issued by OPM in February, but only the 2,970 employees from ED, HHS, and SSA are accounted for in this estimate.¹¹⁴ As such, the **\$61,865,000.00** cost is likely an underestimate of the monies paid to encourage civil servants to quit their jobs without undergoing formal RIF procedures.

5. Estimated Costs of Reinstating Fired Employees

The administrative time and resources spent reinstating employees or hiring replacements is another cost to the federal government resulting from DOGE's haphazard layoffs. For the purposes of this estimate, the Subcommittee has broken out the costs into:

- (1) those incurred because of the government-wide firing and reinstatement of 24,583 probationary employees, estimated at \$16,307,610.90, and
- (2) the cost of correcting 1,103 erroneous firings at four agencies through reinstatements, estimated at \$516,534.90.

In total, the cost to taxpayers resulting from reinstating fired employees was estimated to be approximately **\$16,824,145.80**.

a. Additional Waste Generated by Reinstatement of Probationary Employees Involved in Litigation

The foreseeable and avoidable need to reinstate the 24,583 probationary employees involved in litigation (whose administrative leave costs are discussed above starting on page 14) generated additional costs for taxpayers, totaling approximately **\$16,307,610.90**. In court filings, each of the 18 defendant agencies¹¹⁵ declared that, by requiring them to reinstate tens of thousands of

¹¹⁴ Jacob Shamsian, *Read the email Department of Homeland Security employees received offering up to \$25,000 in severance*, BUS. INSIDER (Apr. 7, 2025), <https://www.businessinsider.com/kristi-noem-offers-dhs-employees-buyouts-read-the-email-2025-4>; Memorandum from Russell T. Vought, Dir., Off. of Mgmt. & Budget & Charles Ezell, Acting Dir., U.S. Off. of Pers. Mgmt. to Heads of Exec. Dep'ts and Agencies (Feb. 26, 2025), <https://www.opm.gov/policy-data-oversight/latest-memos/guidance-on-agency-rif-and-reorganization-plans-requested-by-implementing-the-president-s-department-of-government-efficiency-workforce-optimization-initiative.pdf>.

¹¹⁵ Defendant agencies included the Consumer Financial Protection Bureau, Department of Agriculture, Department of Commerce, Department of Education, Department of Energy, Department of Health and Human Services, Department of Homeland Security, Department of Housing and Urban Development, Department of the Interior, Department of Labor, Department of the Treasury, Department of Transportation, Department of Veterans Affairs, Environmental Protection Agency, Federal Deposit Insurance Corporation, General Services Administration, Small Business Administration, and U.S. Agency for International Development. Jared Serbu, *25,000 fired feds reinstated after courts find probationary terminations illegal*, FED. NEWS NETWORK (March 18, 2025), <https://federalnewsnetwork.com/workforce/2025/03/25000-fired-feds-reinstated-after-courts-find-probationary-terminations-illegal/>.

probationary employees fired in lieu of lawful reductions in force, each was required to complete a series of tasks necessary to complete the reinstatement.¹¹⁶ In its March 17 declaration, the Department of the Interior (“DOI”) provided a detailed synopsis of these tasks:

Among other things, all reinstated individuals must be onboarded again, which includes the labor-intensive processes of coordinating human resources efforts and paperwork, issuing new security badges and government-furnished equipment, reinstituting applicable security clearance actions, arranging for any necessary and applicable training, re-enrolling affected individuals in benefits programs, assessing the appropriateness of granting reinstated appointees administrative leave, and calculating and processing the amount of any financial obligation that the Department may owe as a result of the reinstatements and the amounts, if any, that reinstated individuals request to have withheld for various work-related benefits. The Department must also take other requisite administrative actions, such as evaluating the off-duty actions of reinstated appointees during the period of separation, and auditing personnel requests to ensure any actions that would have otherwise been taken during their period of separation are completed.¹¹⁷

This assessment made clear that, regardless of the litigation’s outcome, considerable resources were needed to reverse each agency’s decision to fire considerable numbers of their probationary employees.

The Subcommittee was forced to use estimates and prior research to calculate the estimated costs of these reinstatements as there is no public data on how much time and effort was expended at each agency, or for each person. Comprehensive data on the cost to hire a federal employee is uncommon, and the cost to reinstate one is less so. In 2022, the Society for Human Resource Management (“SHRM”) published a benchmarking study that found that the average cost per hire in the United States was \$4,683.00 for non-executive positions.¹¹⁸ The costs to recruit and onboard a federal employee was likely substantially higher than that due to the complexities of federal hiring, especially through competitive hiring procedures.¹¹⁹

Much like the cost to hire an employee, the cost to reinstate one would likely vary based on individual circumstances, including the extent to which an employee’s separation had been officially recorded across agency and government-wide records. For those on administrative leave, and thus still on agency payroll, reinstatement might have been a matter of restoring computer access and revising timesheets. But for those who had been officially removed from service, each step laid out by DOI might have required hours of work for multiple people, over multiple days.

¹¹⁶ Restrained Defendants’ Compliance Status Report Ex. 1, *Maryland v. U.S. Dep’t Agric.*, 770 F. Supp. 3d. 779 (D. Md. 2025).

¹¹⁷ Declaration of Mark D. Green at 8, *Maryland v. U.S. Dep’t Agric.*, 770 F. Supp. 3d. 779 (D. Md. 2025).

¹¹⁸ SHRM, SHRM BENCHMARKING, TALENT ACCESS REPORT 8 (2022), <https://www.shrm.org/content/dam/en/shrm/research/benchmarking/Talent%20Access%20Report-TOTAL.pdf>.

¹¹⁹ *Competitive Hiring*, U.S. OFF. OF PERS. MGMT., <https://www.opm.gov/policy-data-oversight/hiring-information/competitive-hiring/> (last visited July 22, 2025).

Given that the cost-per-hire figure determined by SHRM (\$4,683.00) covered costs associated with recruitment that are not applicable to this scenario—and that a considerable number of fired employees likely had not been officially recorded as separated across all systems¹²⁰—the Subcommittee assumed that 10 percent of the average U.S. cost per hire, or \$468.30, is a reasonable estimate of per person costs for employee reinstatements. Although this may be reasonable, the Subcommittee acknowledges that neither news reports nor court filings provided enough details to fully estimate the resources dedicated to reinstating fired employees and that likely only the agencies themselves can fully account for the time and personnel dedicated. Nevertheless, assuming a cost per reinstatement rate of \$468.30 across the 24,583 affected employees, the Subcommittee estimates a cost to taxpayers of approximately **\$11,512,218.90**.¹²¹

In addition, at least two agencies decided to reissue termination notices to their reinstated probationary employees. The Department of Commerce (“DOC”) re-fired 725 probationary staff in April and HUD re-fired 299 in May.¹²² In the case of these 1,024 employees, the Subcommittee found that the re-firings of these employees resulted in a more significant waste of taxpayer money. Because these agencies invested the time and resources during the employees’ probationary period, lasting up to two years, to recruit, onboard, and train these employees, re-firing them resulted in a total loss of this investment. In other words, 100 percent of the *original* cost to hire these 1,024 employees was wasted. Using the SHRM cost-to-hire figure of \$4,683.00 to estimate these wasted expenditures, the Subcommittee estimates that re-firing 1,024 reinstated employees resulted in an additional cost of **\$4,795,392.00**. Therefore, the combined administrative cost of the government-wide firing and reinstatement of probationary employees is estimated to be around **\$16,307,610.90**.

¹²⁰ Although some agencies did report difficulty communicating with employees following their removal, many agency status reports filed with the United States District Court for the District of Maryland in the matter of *Maryland v. U.S. Dep’t of Agric.* routinely described employees being maintained on administrative leave or being restored to work from administrative leave. *E.g.*, Declaration of Krysti J. Wells at 1, *Maryland v. U.S. Dep’t Agric.*, 770 F. Supp. 3d. 779 (D. Md. 2025); Declaration of Johnathan J. Gardner at 1, *Maryland v. U.S. Dep’t Agric.*, 770 F. Supp. 3d. 779 (D. Md. 2025); Declaration of Mary Pletcher Rice at 1, *Maryland v. U.S. Dep’t Agric.*, 770 F. Supp. 3d. 779 (D. Md. 2025); Declaration of Timothy D. Dill at 1, *Maryland v. U.S. Dep’t Agric.*, 770 F. Supp. 3d. 779 (D. Md. 2025).

¹²¹ Jared Serbu, *25,000 fired feds reinstated after courts find probationary terminations illegal*, FED. NEWS NETWORK (March 18, 2025), <https://federalnewsnetwork.com/workforce/2025/03/25000-fired-feds-reinstated-after-courts-find-probationary-terminations-illegal/>.

¹²² Eric Katz, *As re-firings begin, judge demands Trump administration tell probationary employees they were not let go for poor performance*, GOV’T EXEC. (Apr. 21, 2025), <https://www.govexec.com/workforce/2025/04/re-firings-begin-judge-demands-trump-administration-tell-probationary-employees-they-were-not-let-go-poor-performance/404713/>; Drew Friedman, *Across agencies, probationary employees face different fates*, FED. NEW NETWORK (May 21, 2025), <https://federalnewsnetwork.com/workforce/2025/05/across-agencies-probationary-employees-face-different-fates/>.

Type of Action	Affected Employees	Cost per Employee	Total Cost
Reinstatement	24,583	\$468.30	\$11,512,218.90
Re-firing	1,024	\$4,683.00	\$4,795,392.00
Total			\$16,307,610.90

Estimated cost of additional waste generated by reinstatement of probationary employees involved in litigation

b. Estimated Costs of Reinstatements Not Related to Litigation

Apart from those 24,583 employees whom agencies were compelled to reinstate, the past few months have abounded with reports of agencies haphazardly firing career staff only to realize their mistake, resulting in the agency either bringing them back or conducting a new search for employees. The Subcommittee identified at least five agencies reinstating employees into previously vacated positions, totaling 1,103, with an estimated cost of **\$516,534.90**.

In February, the Bonneville Power Administration (BPA), a 3,000-person federal agency under the Department of Energy, fired and rehired 30 employees.¹²³ In May, the Department of Agriculture (USDA) announced 73 job openings, covering in part positions occupied by those who accepted the DRP.¹²⁴ Although reporting was unclear as to whether all 73 job openings would be filled by prior employees, the Subcommittee assumed all would be because reporting indicated that many USDA employees only accepted the DRP out of fear of being fired.¹²⁵ Lastly, in June, the Centers for Disease Control (“CDC”) rescinded 800 RIF notices and the Department of State (“DOS”) announced 200 job openings intended for USAID employees to fill the critical positions previously vacated.¹²⁶

As above, based on a cost-per-reinstatement estimate of 10 percent, the Subcommittee assumed \$468.30 as the possible administrative cost of bringing back erroneously fired employees at the four agencies reported to have done so. Again, the Subcommittee acknowledges that there is not enough public information to properly estimate the resources dedicated to reinstating these employees and that full accounting is something that only the affected agencies could likely complete.¹²⁷ Nevertheless, based on the limited information available to the Subcommittee, it is estimated that the cost to taxpayers was approximately **\$516,534.90**.

¹²³ Rachel Treisman, *After mass layoffs, some federal agencies are trying to bring employees back*, NPR (Feb. 21, 2025), <https://www.npr.org/2025/02/21/nx-s1-5304152/federal-government-layoffs-reversed>.

¹²⁴ Andrea Hsu, *After paying people to leave, one federal agency is scrambling to fill positions*, NPR (May 3, 2025), <https://www.npr.org/2025/05/03/nx-s1-5384961/usda-deferred-resignation-federal-workers-aphis>.

¹²⁵ *Id.*

¹²⁶ Eric Katz, *CDC has shed one-quarter of staff even as it recalls some laid off workers*, GOV’T EXEC. (June 17, 2025), <https://www.govexec.com/workforce/2025/06/cdc-has-shed-one-quarter-staff-even-it-recalls-some-laid-workers/406147/>; Hannah Natanson et al., *Trump administration races to fix a big mistake: DOGE fired too many people*, WASH. POST (June 6, 2025), <https://www.washingtonpost.com/business/2025/06/06/doge-staff-cuts-rehiring-federal-workers/>.

¹²⁷ See Drew Friedman, *Federal workforce likely to shrink further under extended hiring freeze*, FED. NEWS NETWORK (July 8, 2025), <https://federalnewsnetwork.com/hiring-retention/2025/07/federal-workforce-likely-to-shrink-further-under-extended-hiring-freeze/>.

Agency	Employees	Cost Per Reinstatement	Total Cost
BPA	30	\$468.30	\$14,049.00
CDC	800	\$468.30	\$374,640.00
USDA	73	\$468.30	\$34,185.90
State	200	\$468.30	\$93,660.00
Total	1,103	-	\$516,534.90

Estimated costs of reinstatements not related to litigation

6. Waste Generated by Reorganization & Reassignments

Another wasteful aspect of federal workforce reorganization efforts that emerged since January came in the form of downgrading costs. Reassigning staff to new positions or functions in (or associated with) a lower pay-grade results in agencies overpaying employees for work that would generally cost them less while at the same time losing out on the higher-graded work these employees could otherwise be performing. In GAO’s 1985 report on RIF actions discussed in Section IV.B.1, RIF-related downgrades were the single highest costs to five of the eight agencies examined due to skills imbalances and mandatory grade retention.¹²⁸

The Subcommittee identified two instances where these costs could be estimated. At SSA, reassigning specialized professional staff to customer service positions cost taxpayers an estimated \$66,318,538.00, and at the National Parks Service (“NPS”), using scientists to work as front-desk clerks cost taxpayers an estimated \$138,923.05. In total, these downgrading and skills imbalance costs at just two agencies were estimated to have been approximately **\$66,457,461.05**.

a. Cost of reassignments at SSA

In an effort to avoid layoffs, SSA processed more than 2,200 voluntary reassignments of employees occupying allegedly “non-mission critical” positions to different components of the agency.¹²⁹ The staff requesting these reassignments largely came from SSA’s headquarters and regional offices, and were “specialized professionals like lawyers, human resources staff and technologists” who accepted lower-graded work at the same pay.¹³⁰ What resulted was an influx of “inexperienced replacements” in the field offices to replenish lost staff.¹³¹ These

¹²⁸ U.S. GOV’T ACCOUNTABILITY OFF., REDUCTION IN FORCE CAN SOMETIMES BE MORE COSTLY TO AGENCIES THAN ATTRITION AND FURLOUGH 28, 34, 59 (1985), <https://www.gao.gov/assets/pemd-85-6.pdf>; see also *Fact Sheet: Grade Retention*, U.S. OFF. OF PERS. MGMT., <https://www.opm.gov/policy-data-oversight/pay-leave/pay-administration/fact-sheets/grade-retention/> (last visited July 22, 2025).

¹²⁹ Alessandra Malito, *Here’s how many Social Security workers are taking a buyout — so far*, MARKETWATCH (Mar. 18, 2025), <https://www.marketwatch.com/story/heres-how-many-social-security-workers-are-taking-a-buyout-so-far-c846c9cf>.

¹³⁰ Frank J. Bisignano, Comm’r, SOC. SEC. ADMIN., Statement for the Record Before the Subcomm. on Soc. Sec. & Subcomm. on Work & Welfare of the H. Comm. on Ways & Means, 119th Cong. (June 25, 2025), <https://waysandmeans.house.gov/wp-content/uploads/2025/06/COSS-Hearing-Testimony.pdf>; Alexandra Berzon et al., *The Bureaucrat and the Billionaire: Inside DOGE’s Chaotic Takeover of Social Security*, N.Y. TIMES (June 16, 2025), <https://www.nytimes.com/2025/06/16/us/politics/doge-social-security.html>.

¹³¹ Hannah Natanson, *How DOGE’s grand plan to remake Social Security is backfiring*, WASH. POST (May 16, 2025), <https://www.washingtonpost.com/politics/2025/05/16/doge-social-security-musk-trump-cuts/>.

replacements likely required months of training to become proficient in their new jobs.¹³² According to SSA, a customer service representative requires “8 or 9 weeks” of training, a claims specialist “generally” requires 13 weeks of training, and a “training program of 6 months is required to fully prepare a Benefit Authorizer for their duties.”¹³³

For the purposes of evaluating the cost of these reassignments, the Subcommittee assumed that, on average, these 2,200 SSA employees who accepted reassignments to customer service positions had a weekly salary of \$2,318.83 (the prorated amount of the standard, annual \$120,579.00 salary of a GS-13, step 1 employee working in the D.C. commuting area).¹³⁴ Additionally, while the timing of these reassignments is unknown, the Subcommittee assumed that these employees would need on average 13 weeks of instruction. During these 13 weeks of training, reassigned employees did not contribute to any *mission-critical* agency functions, while their absence simultaneously deepened existing operational inefficiencies, causing struggles in field offices, more frequent and prolonged system outages, and delays in vital IT support.¹³⁵ As such, the cost of reassigning specialized professionals out of their jobs and into a 13-week customer service training program was calculated by multiplying the full amount of their salaries, \$2,318.83, by 13 workweeks, then by the total 2,200 employees—approximately \$30,144.79 per employee, or **\$66,318,538.00** in total.

Grade and Step	Workweeks	Weekly Pay	Affected Employees	Total
GS-13, step 1	13.0	\$2,318.83	2,200	\$66,318,538.00

Estimated cost of reassignments at SSA

b. Cost of underutilizing employees at NPS

A similar story at a smaller scale played out at NPS. Reporting from Yosemite National Park indicated that, as a result of mass layoffs, a “staff hydrologist and an invasive species expert [had] ... been posted at entry gates to process visitors, a job normally handled by lower-paid seasonal workers and junior staff.”¹³⁶ In May, the National Parks Conservation Association estimated that approximately 13 percent of NPS staff had been lost to buyouts and retirements alone, indicating a far-reaching impact.¹³⁷

¹³² *Id.*

¹³³ *Jobs with Social Security*, SOC. SEC. ADMIN., <https://www.ssa.gov/ny/jobs-general.htm> (last visited July 22, 2025).

¹³⁴ *Pay and Leave: Salary Table 2025-DCB: Annual Rates by Grade and Step*, U.S. OFF. OF PERS. MGMT. (effective Jan. 2025), <https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/25Tables/html/DCB.aspx>.

¹³⁵ Kathleen Romig & Devin O'Connor, *Reassignment Won't Fix the Largest-Ever Social Security Staffing Cut*, CTR. BUDGET & POL'Y PRIORITIES (June 23, 2025), <https://www.cbpp.org/research/social-security/reassignment-wont-fix-the-largest-ever-social-security-staffing-cut>.

¹³⁶ Steve Gorman et al., *From research to restrooms: Summer staffing crunch hits national parks after Trump cuts*, REUTERS (June 8, 2025), <https://www.reuters.com/business/environment/research-restrooms-summer-staffing-crunch-hits-national-parks-after-trump-cuts-2025-06-08/>.

¹³⁷ Angela Gonzales, *Cut to the Bone*, NAT'L PARKS CONSERV. ASS'N (May 8, 2025), <https://www.npca.org/articles/8561-cut-to-the-bone>.

The Subcommittee estimated that the net cost to NPS from reassigning staff to low-level functions was **\$138,923.05**. This calculation assumes that reassignment was not unique to Yosemite—*i.e.*, that higher-paid staff deemed mission-critical were being retained and were forced to perform functions once held by the lower-graded positions left vacant by mass firings—and that the specific problem of needing higher-paid staff to check in visitors would be most likely to occur during the summer months at the 11 national parks that required reservations.¹³⁸ Although the true impact of the large-scale layoffs at NPS is unknown, estimating 11 parks needed to call upon whatever staff they have left is reasonable given NPS's continued failure to meet its commitment to hiring thousands of seasonal workers.¹³⁹

Unlike at SSA, NPS employees reportedly contributed to some productive operations by assisting park visitors even if this work did not appropriately utilize their skills. As such, the Subcommittee offset the estimated higher salary cost by a lower salary's estimated cost. Using the period of 34 workdays or 6.8 workweeks (June 1 to July 18), during the review period in which reservations are required, the Subcommittee further assumed that:

- (1) Professional staff, such as the hydrologist, are paid at a GS-12, step 1, because similar positions at the Department of Interior were listed as such;¹⁴⁰
- (2) The lower-graded functions were those typically performed by a Visitor Services Assistant paid at a rate equivalent to a GS-05, step 1;¹⁴¹ and
- (3) Weekly pay rates for a GS-12, step 1, (\$1,704.25) and GS-05, step 1, (\$775.62) are based on annual salaries for employees with the "Rest of U.S." (RUS) locality pay rate, \$88,621.00 and \$40,332.00, respectively.¹⁴²

Based on these assumptions, the Subcommittee estimated the net cost of professional staff members performing visitor services assistant work by first multiplying 6.8 workweeks by the weekly pay (\$1,704.25 or \$775.62), and then by the affected employees per park (2), and then again by the number of parks (11). The total visitor services assistant pay (\$116,032.75) was then subtracted from the professional staff pay (\$254,955.80) to find the estimated net cost to taxpayers of **\$138,923.05**.

¹³⁸ *US National Parks that Require Reservations – 2025 Guide*, EARTH TREKKERS (May 26, 2025), <https://www.earthtrekkers.com/national-parks-reservations/>.

¹³⁹ Ella Nilsen, *'Hire back park staff': Visitors feel the pinch of Trump's layoffs at National Park Service*, CNN (July 3, 2025), <https://edition.cnn.com/2025/07/03/climate/trump-national-park-staff-cuts>.

¹⁴⁰ U.S. DEP'T OF INTERIOR, U.S. GEOLOGICAL SURV., POSITION DESCRIPTION: HYDROLOGIST (2021), <https://www.doi.gov/sites/default/files/1315-12-hydrologist-dn00700-1.pdf>.

¹⁴¹ *Job Announcement: Visitor Services Assistant (Seasonal)*, U.S. DEP'T OF INTERIOR, NAT'L PARK SERV., USAJOBS (May 12, 2025), <https://www.usajobs.gov/job/836771800>.

¹⁴² *Pay and Leave: Salary Table 2025-RUS: Annual Rates by Grade and Step*, U.S. OFF. OF PERS. MGMT. (effective Jan. 2025), <https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/25Tables/html/RUS.aspx>.

Grade and Step	Workweeks	Weekly Pay	Affected Employees per Park	Affected Parks	Total
Professional Staff Pay					
GS-12, step 1	6.8	\$1,704.25	2	11	\$254,955.80
Visitor Services Assistant Pay					
GS-05, step 1	6.8	\$775.62	2	11	\$116,032.75
Net Cost (Professional Staff Total – Visitor Services Assistant Total)					\$138,923.05

Estimated cost of underutilizing employees at NPS

C. Waste Generated by Cancelled Grants, Contracts, and Projects

In February, DOGE created a website (DOGE.gov) to track the size of the federal workforce.¹⁴³ Days later, DOGE morphed its website into a tool for tracking the savings it achieved by cancelling contracts and leases, but reports posted to this alleged “wall of receipts” did not add up.¹⁴⁴ Erroneous savings claims became the centerpiece of DOGE.gov and illustrated the profound disconnect between DOGE’s naive assumptions about government finance and the intricate realities of federal contract management.

Auditing grants, contracts, and projects to ensure compliance with laws, regulations, and agreements is important to ensure the efficient use of taxpayer funds. But DOGE’s methodology is a crude hack-and-slash, lacking care or deliberation. This destructive approach has impacted countless federal programs and partnerships across various agencies. At NIH, for instance, a five-year \$750,000 grant into sickle cell disease research—a disease that disproportionately affects non-Hispanic Black patients in the U.S.—was terminated under the pretense that it “harms the health of Americans” because its research focused predominantly on the Black population and was therefore, a “DEI stud[y].”¹⁴⁵ According to a former program director responsible for federal grant reviews, rigorous vetting in the grant issuance process ensured suspensions and terminations were reserved for the rare cases of “financial or scientific misconduct,” never occurring en masse.¹⁴⁶ Had DOGE conducted the same thorough review, the sickle cell research grant would likely not have been terminated.

The Subcommittee estimated that cancellations based on misguided ideological assumptions created significant wasted resources and unrecoverable expenditures at three agencies. Product spoilage at the USAID represented \$109,665,552.62 in wasted funds. Funding stoppages at the NIH resulted in \$4,486,863.68 in wasted expenditures across three terminated grants and, at the IRS, stopping the Direct File program resulted in \$33,500,000.00 in wasted expenditures.

¹⁴³ Faiz Siddiqui, *Musk’s DOGE launches a website tracking size of federal workforce*, WASH. POST (Feb. 13, 2025), <https://www.washingtonpost.com/business/2025/02/13/elon-musk-doge-website/>.

¹⁴⁴ Stephen Fowler, *DOGE released data about federal contract savings. It doesn’t add up*, NPR (Feb. 19, 2025), <https://www.npr.org/2025/02/19/nx-s1-5302705/doge-overstates-savings-federal-contracts>.

¹⁴⁵ Grace Hayba, *Sickle cell researcher fights back, calling NIH grant termination “racist” and “discriminatory”*, WRAL NEWS (July 2, 2025), <https://www.wral.com/lifestyle/health/sickle-cell-researcher-nih-grant-termination-racist-duke-july-2025/>.

¹⁴⁶ Calli McMurray, *Five things to know if your federal grant is terminated*, THE TRANSMITTER (Apr. 2, 2025), <https://doi.org/10.53053/WUGT5867>.

Combined, this resulted in an estimated total cost to taxpayers of **\$147,652,416.30** at just three agencies.

Waste Generated by Cancelled Grants, Contracts, and Projects	Cost
Product spoilage and destruction at USAID	\$109,665,552.62
Unrecoverable expenditures from three NIH grants	\$4,486,863.68
Unrecoverable expenditures from IRS Direct File	\$33,500,000.00
Total	\$147,652,416.30

1. Product Spoilage and Destruction at USAID

The waste caused by lost investment is perhaps most starkly illustrated by supplies purchased by USAID sitting in warehouses around the globe that sat rotting rather than supporting their intended recipients. In February, the USAID Office of Inspector General warned that hundreds of thousands of tons of goods were at risk of spoilage as a result of DOGE’s attempt to shutter the agency.¹⁴⁷ By May, 66,000 metric tons of food valued at \$98 million remained warehoused at multiple facilities in Djibouti, South Africa, Dubai and Houston.¹⁴⁸ Recent reporting indicated that a portion (approximately 622 metric tons) of the 1,100 metric tons of food aid stored in Dubai was spared from destruction in June but the remaining 496 metric tons valued at \$793,000.00 are to be “turned into landfill or incinerated” at a cost of \$100,000.00 to taxpayers.¹⁴⁹ Additionally, as of June, USAID had abandoned approximately \$12.4 million worth of “contraceptives and HIV-prevention medications” in Belgium and Dubai.¹⁵⁰ Approximately \$9.7 million of these contraceptives stuck in Belgium were being “trucked to France” to be incinerated at a cost of \$160,000.00 because USAID allegedly refused to sell or otherwise transfer them to a third-party distributor at anything less than “full market value.”¹⁵¹

Despite assurances of the Secretary of State at a May 21 hearing before the House Appropriations Committee that food aid would not go to waste, reporting suggests that the order to destroy 496 metric tons of aid had already been issued.¹⁵² Because there is no reliable

¹⁴⁷ Jennifer Hansler, *USAID IG fired day after report critical of impacts of Trump administration’s dismantling of the agency*, CNN (Feb. 11, 2025), <https://www.cnn.com/2025/02/11/politics/usaaid-inspector-general-fired-trump>; OFF. INSPECTOR GEN., U.S. AGENCY ON INT’L DEV., *Oversight of USAID-Funded Humanitarian Assistance Programming Impacted by Staffing Reductions and Pause on Foreign Assistance* (2025), <https://oig.usaid.gov/sites/default/files/2025-02/USAID%20OIG%20-%20Oversight%20of%20USAID-Funded%20Humanitarian%20Assistance%20Programming%20021025.pdf>.

¹⁴⁸ Jessica Donati et al., *Exclusive: US aid cuts leave food for millions mouldering in storage*, REUTERS (May 16, 2025), <https://www.reuters.com/world/us-aid-cuts-leave-food-millions-mouldering-storage-2025-05-16/>.

¹⁴⁹ Ammu Kannampilly, *US aid workers lobbied for weeks to save food stocks from destruction after Trump cuts*, REUTERS (July 17, 2025), <https://www.reuters.com/world/us/us-aid-workers-lobbied-weeks-save-food-stocks-destruction-after-trump-cuts-2025-07-16/>.

¹⁵⁰ Meg Kelly et al., *The U.S. bought \$12 million in aid for poor nations. Under Trump, it may be destroyed*, WASH. POST (June 5, 2025), <https://www.washingtonpost.com/investigations/2025/06/05/usaaid-money-hiv-contraceptives-trump-destroyed/>.

¹⁵¹ Ammu Kannampilly et al., *US-funded contraceptives for poor nations to be burned in France, sources say*, REUTERS (July 23, 2025), <https://www.reuters.com/legal/litigation/us-funded-contraceptives-poor-nations-be-burned-france-sources-say-2025-07-23/>.

¹⁵² *Budget Hearing – Department of State and Related Programs: Hearing Before the House Appropriations Comm.*, 119th Cong. (2025), <https://appropriations.house.gov/schedule/hearings/budget-hearing-department-state-and-related-programs>; Hana Kiros, *The Trump Administration Is About to Incinerate 500 Tons of Emergency*

information suggesting that food has been spared from destruction since May, the total 66,000 metric tons is being used as the baseline for this estimate. As such, the Subcommittee assumed that the total loss to taxpayers was the value of these commodities plus the costs of destroying a portion of the food aid. Additionally, the \$9.7 million contraceptives in Belgium set for incineration at a cost of \$160,000.00 appeared to be a cost incurred by USAID at taxpayer expense because the agency began the process to ship the supplies to France for destruction.¹⁵³ Without evidence to the contrary, the Subcommittee assumed that USAID obligated an additional \$160,000.00 for the destruction of part of its contraceptive stock as of the date of this report.

The total value of the commodities was the combination of \$98,000,000.00 for 66,000 metric tons of food, plus \$12,400,000.00 for the abandoned contraceptives and HIV medication, minus the 622 metric tons in food saved from destruction. The Subcommittee estimated the value of the 622 metric tons of food spared from destruction by first estimating the value of the food being destroyed by dividing the total \$793,000.00 value by 496 metric tons, finding a per-metric-ton value of \$1,598.79. Second, the 622 metric tons slated for destruction was multiplied by \$1,598.79 to estimate a total value of \$994,447.38. Lastly, the cost of destroying 496 metric tons of food aid for \$100,000.00 and the cost of destroying part of USAID's contraceptive stockpile in Belgium for \$160,000.00 was added to the adjusted cost of wasted commodities. Therefore, the estimated total waste of taxpayer dollars at USAID was approximately **\$109,665,552.62**.

USAID Waste Type	Cost
Value of Commodities	
66,000 metric tons of food moldering as of May	\$98,000,000.00
Abandoned contraceptives and HIV medications	\$12,400,000.00
Total	\$110,400,000.00
Cost of Destroying Commodities	
Destruction of 496 metric tons of food	\$100,000.00
Destruction of contraceptives trucked to France	\$160,000.00
Total	\$260,000.00
Subtracted Costs	
622 metric tons spared from destruction in June	\$994,447.38
Total	\$994,447.38
Combined Cost	\$109,665,552.62

Estimated product spoilage and destruction at USAID

2. Waste Incurred Through Funding Stoppages at NIH and IRS

Lost investment for knowledge never gained or projects never realized generates waste when funding streams are halted before research can be completed or projects put to their intended

Food, THE ATLANTIC (July 14, 2025), <https://www.theatlantic.com/health/archive/2025/07/usaaid-emergency-food-incinerate-trump/683532/>.

¹⁵³ Ammu Kannampilly et al., *supra* note 151.

use. At two agencies, this form of waste likely exceeded the estimated **\$37,986,863.68** detailed herein.

- **NIH:** The Subcommittee was able to identify at least three projects where NIH cuts have resulted in a total loss of the money already spent:
 - (1) One researcher spent \$1,388,545.25 investigating the mental health effects among the LGBTQ+ community impacted by the COVID-19 pandemic. Without additional funds, this research will not have a statistically significant sample size and work already conducted will be wasted.¹⁵⁴
 - (2) A second researcher spent \$1,515,556.66 investigating vaccine uptake rates among the Alaska Native and American Indian communities, and described what she spent as “wasted,”¹⁵⁵ and
 - (3) A third researcher who spent \$1,582,761.77 studying how “ocular shingles infections react to the new shingles vaccine” was not sure if she will be able to publish her partial research.¹⁵⁶

An analysis of nearly 500 grants found that total loss from cancellations could be as high as \$1.4 billion.¹⁵⁷ It was not clear how much of that work was salvageable should researchers secure funding elsewhere. However, for these three grants alone, the Subcommittee calculates that an estimated **\$4,486,863.68** was wasted, a figure that is likely to represent a severe underestimate.

- **IRS:** In February, DOGE fired the GSA’s interagency technology support team (“18F”) responsible for hundreds of *actual* government modernization and efficiency projects, including the IRS’s Direct File program.¹⁵⁸ This successful program, years in the making, launched in 2024 and helped over 140,000 taxpayers file their returns at no cost, saving at least \$5.6 million in tax preparation fees.¹⁵⁹ However, following the elimination of 18F and the loss of its technical support, Direct File appears to be next on the chopping block. Given the loss of key support staff and the creation of a task force to replace Direct File in a recent budget bill, the Subcommittee assumes

¹⁵⁴ *Award Profile: Grant to Brown University*, USA SPENDING, https://www.usaspending.gov/award/ASST_NON_RF1MH132348_7529 (last visited July 22, 2025); Sara Reardon, *Are terminations of NIH grants wasting billions of taxpayer dollars?*, SCIENCE (Mar. 31, 2025), <https://www.science.org/content/article/are-terminations-nih-grants-wasting-billions-taxpayer-dollars>.

¹⁵⁵ *Award Profile: Grant to Southcentral Foundation*, USA SPENDING, https://www.usaspending.gov/award/ASST_NON_R01AI170946_7529 (last visited July 16, 2025); Sara Reardon, *Are terminations of NIH grants wasting billions of taxpayer dollars?*, SCIENCE (Mar. 31, 2025), <https://www.science.org/content/article/are-terminations-nih-grants-wasting-billions-taxpayer-dollars>.

¹⁵⁶ *Award Profile: Grant to The Regents of the University of California, San Francisco*, USA SPENDING, https://www.usaspending.gov/award/ASST_NON_R01EY028739_7529 (last visited July 16, 2025); Sara Reardon, *Are terminations of NIH grants wasting billions of taxpayer dollars?*, SCIENCE (Mar. 31, 2025), <https://www.science.org/content/article/are-terminations-nih-grants-wasting-billions-taxpayer-dollars>.

¹⁵⁷ Sara Reardon, *Are terminations of NIH grants wasting billions of taxpayer dollars?*, SCIENCE (Mar. 31, 2025), <https://www.science.org/content/article/are-terminations-nih-grants-wasting-billions-taxpayer-dollars>.

¹⁵⁸ Jory Heckman, *GSA shutting down 19F was ‘retaliation’ by DOGE, former staff claim in appeal for their jobs back*, FED. NEWS NETWORK (May 28, 2025), <https://federalnewsnetwork.com/workforce/2025/05/gha-shutting-down-18f-was-retaliation-by-doge-former-staff-claim-in-appeal-for-their-jobs-back/>.

¹⁵⁹ Press Release, U.S. Dep’t of Treasury, IRS Direct File Pilot Exceeds Usage Goal, Receiving Positive User Ratings and Saving Taxpayers Money (Apr. 26, 2024), <https://home.treasury.gov/news/press-releases/jy2298>.

that it will not be placed back in service next year.¹⁶⁰ The Treasury Inspector General for Tax Administration published a report in March calculating the three expense types associated with this project:

- (1) The \$24.7 million spent by the IRS in FYs 2023 and 2024 from its Direct File, Business Systems Modernization, Operations Support, Taxpayer Services, and Enforcement appropriations accounts;
- (2) The \$7.3 million paid by OMB for 29 USDS support staff to help develop and pilot the Direct File program; and
- (3) The \$1.5 million spent on credentialing new users in the public to utilize the pilot program.

In total, Treasury’s DOGE team wasted this entire **\$33,500,000.00** taxpayer investment by eliminating this popular program.¹⁶¹ This figure does not include lost savings to taxpayers who must turn to other, more costly services.

Funding Stoppages at NIH and IRS	Cost
NIH	
Research investigating the mental health effects among the LGTQ+ community impacted by the COVID-19 pandemic	\$1,388,545.25
Research investigating vaccine uptake rates among the Alaska Native and American Indian communities	\$1,515,556.66
Research studying how “ocular shingles infections react to the new shingles vaccine”	\$1,582,761.77
Total	\$4,486,863.68
IRS	
Amount spent by the IRS in FYs 2023 and 2024 from its Direct File, Business Systems Modernization, Operations Support, Taxpayer Services, and Enforcement appropriations accounts;	\$24,700,000.00
Amount paid by OMB for 29 USDS support staff to help develop and pilot the Direct File program	\$7,300,000.00
Amount spent on credentialing new users in the public to utilize the pilot program	\$1,500,000.00
Total	\$33,500,000.00
Combined Cost	\$37,986,863.68

Estimated waste incurred through funding stoppages at NIH and IRS

D. Costs to Taxpayers of Red Tape and Other Burdensome Decisions

A cascade of new, burdensome rules and directives, introduced in early 2025, has significantly hampered federal employees and generated substantial, unnecessary costs across the federal

¹⁶⁰ H.R.1, 119th Cong. (2025).

¹⁶¹ TREASURY INSPECTOR GEN. FOR TAX ADMIN., INFLATION REDUCTION ACT: RESULTS OF THE DIRECT FILE PILOT 6 (2025), <https://www.tigta.gov/sites/default/files/reports/2025-03/2025408015fr.pdf>.

government. First, employees were faced with credit card freezes and burdensome requirements for even routine payments, and at three agencies, the Subcommittee estimated approximately \$1,683,439.91 worth of wasted time. Second, the mandate to return to in-person work cost taxpayers an estimated \$41,799,783.00 in the case of one agency paying costly relocation expenses to its workers. Lastly, the implementation of ill-conceived administrative demands like weekly “5-things” accomplishment emails was estimated at \$155,149,882.82. In total, these burdensome decisions have cost taxpayers an estimated **\$198,633,105.73**.

Costs to Taxpayers of Red Tape and Other Burdensome Decisions	Cost
“Defend the spend” and credit card freezes at three agencies	\$1,683,439.91
Cost of relocation expenses at OPM	\$41,799,783.00
Estimated value of time wasted on “5-things” email	\$155,149,882.82
Total	\$198,633,105.73

1. “Defend the Spend” and Credit Card Freezes at Three Agencies

On February 26, 2025, President Trump issued an executive order outlining DOGE’s “cost efficiency initiative,” which included new justification requirements for all contract and grant payments and across-the-board credit card freezes for federal employees.¹⁶² Dubbed “Defend the Spend” by DOGE and others, what resulted was not greater efficiency, but rather a nest of red tape, payment delays, and overly-bureaucratic procedures that created new forms of waste of taxpayer funds.¹⁶³ The Subcommittee has calculated the estimated cost of inefficiencies at just three agencies as **\$1,683,439.91**. These cases are by no means isolated and likely represent only a fraction of the waste generated by this initiative.¹⁶⁴

- **National Aeronautics and Space Administration (NASA):** In at least one instance, employees were forced to write “several detailed paragraphs, across

¹⁶² Exec. Order No. 14,222, 90 Fed. Reg. 11,095 (Feb. 26, 2025).

¹⁶³ Department of Government Efficiency (@DOGE), X (Apr. 12, 2025 at 8:04 PM), <https://x.com/DOGE/status/1911208855066849712>; Rebecca Rainey, *Doge Orders Labor Agency to ‘Defend the Spend,’ Slowing Grants*, BLOOMBERG L. (May 2, 2025), <https://news.bloomberglaw.com/daily-labor-report/doge-orders-labor-agency-to-defend-the-spend-slowing-grants>; Hannah Natanson, *DOGE vowed to make government more ‘efficient’ – but it’s doing the opposite*, WASH. POST. (June 2, 2025), <https://www.washingtonpost.com/business/2025/06/02/doge-vowed-make-government-more-efficient-its-doing-opposite/>.

¹⁶⁴ See, e.g., Hannah Natanson, *DOGE vowed to make government more ‘efficient’ – but it’s doing the opposite*, WASH. POST. (June 2, 2025), <https://www.washingtonpost.com/business/2025/06/02/doge-vowed-make-government-more-efficient-its-doing-opposite/>; Emily Mullin & Zoe Schiffer, *Elon Musk’s \$1 Spending Limit is Paralyzing Federal Agencies*, WIRED (Mar. 3, 2025), <https://www.wired.com/story/doge-elon-musk-spending-cuts-federal-workers/>; Hannah Natanson et al., *DOGE’s \$1 spending card limit touches everything from military research to trash pickup*, WASH. POST. (Mar. 9, 2025), <https://www.washingtonpost.com/politics/2025/03/09/doge-government-credit-card-limits/>; Scott Waldman, *Backlog of unsigned contracts paralyzes NOAA*, E&E NEWS (May 20, 2025), <https://www.eenews.net/articles/backlog-of-unsigned-contracts-paralyzes-noaa/>; Stan Soloway, *SecDef’s recipe for procurement: A dash of DOGE with a pinch of Obama*, NEXTGOV/FCW (June 9, 2025), <https://www.nextgov.com/ideas/2025/06/secdefs-recipe-procurement-dash-doge-pinch-obama/405903/>; Matthew Daly, *New EPA guidance says spending items greater than \$50,000 must get approved from DOGE*, ASSOCIATED PRESS (Mar. 7, 2025), <https://apnews.com/article/trump-doge-epa-spending-musk-zeldin-whitehouse-3a381c3b136fb1b39dc5acd37dc6f28c>; Elissa Miolene, *DOGE’s ‘defend the spend’ effort hits the aid sector*, DEVEX (May 7, 2025), <https://www.devex.com/news/doge-s-defend-the-spend-effort-hits-the-aid-sector-109998>.

multiple rounds of emails” to purchase “simple fastening bolts.”¹⁶⁵ While the reports provided no additional information about the specific hardware sought for purchase, in attempting to ascertain the costs of such simple fastening bolts, PSI located a range of examples of standard aerospace-grade bolts, typically used for spaceflight hardware, including a three-quarter-inch fastener that could be purchased for \$3.25 per bolt from one online retailer.¹⁶⁶ However, it is possible that NASA used a U.S. government procurement site, allowing for transactions to be processed more quickly or at a lower cost.

Because NASA employees were forced to write several detailed paragraphs, several times, across multiple rounds of emails in order to merely gain approval to purchase these simple bolts, the Subcommittee assumed that this back-and-forth over a routine matter resulted in at least two hours of needless work spent drafting and redrafting the order. This two-hour blind estimate is based on the reported administrative burden described herein rather than any specific reported timeframe. Additionally, the Subcommittee assumes this was likely not an isolated incident as NASA previously told all of its employees that they must receive written approval to make any purchase on a spending card.¹⁶⁷ The Subcommittee assumed that an employee responsible for these kinds of typical requests would likely occupy a GS-13 position; and for the purpose of this estimate, PSI further assumed the employee earned a rate of pay at the GS-13, step 1 rate for the D.C. commuting area (\$57.78 per hour).¹⁶⁸ If this additional DOGE requirement resulted in two additional hours of work, then for each individual responsible for this task, this would have resulted in \$115.56 worth of wasted time. Assuming similar justifications are required for routine purchases once per week at each of NASA’s 15 centers and facilities—and that this occurred between February 26 and July 18 (103 workdays, 20.6 workweeks)—this process could have cost taxpayers **\$35,708.04** in wasted time.¹⁶⁹

Wasted Hours per Purchase Order	Hourly Pay Rate	Weekly Purchases across Centers & Facilities	Workweeks	Total Cost
2	\$57.78	15	20.6	\$35,708.04

Estimated cost of “Defend the Spend” at NASA

¹⁶⁵ Hannah Natanson, *DOGE vowed to make government more ‘efficient’ – but it’s doing the opposite*, WASH. POST. (June 2, 2025), <https://www.washingtonpost.com/business/2025/06/02/doge-vowed-make-government-more-efficient-its-doing-opposite/>.

¹⁶⁶ *NAS1352-3H12P Socket Head Cap Screw*, MILITARY FASTENERS, <https://military-fasteners.com/screws/socket+head+cap+screws/NAS1352-3H12P> (last visited July 22, 2025).

¹⁶⁷ Hannah Natanson, *DOGE vowed to make government more ‘efficient’ – but it’s doing the opposite*, WASH. POST. (June 2, 2025), <https://www.washingtonpost.com/business/2025/06/02/doge-vowed-make-government-more-efficient-its-doing-opposite/>.

¹⁶⁸ *Pay and Leave: Salary Table 2025-DCB: Hourly Basic (B) Rates by Grade and Step*, U.S. OFF. OF PERS. MGMT. (effective Jan. 2025), https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/25Tables/html/DCB_h.aspx.

¹⁶⁹ Hannah Natanson et al., *DOGE’s \$1 spending card limit touches everything from military research to trash pickup*, WASH. POST. (Mar. 9, 2025), <https://www.washingtonpost.com/politics/2025/03/09/doge-government-credit-card-limits/>; *NASA Centers and Facilities*, NASA, <https://science.nasa.gov/about-us/nasa-centers/> (last visited July 22, 2025).

- **Federal Aviation Administration (FAA):** The “overhaul” of the FAA’s payment system required written justifications for all expenses, including “window-washing, ... elevator maintenance and even [buying] pens and pencils.”¹⁷⁰ One FAA employee estimated that completing these purchase orders could take one to two hours when it previously took 20 minutes or less, causing other building maintenance tasks to fall behind schedule.¹⁷¹ Assuming that a task that previously would have taken 20 minutes now takes two hours, or 120 minutes, then these purchase order inefficiencies resulted in employees dedicating an additional 100 minutes per order. The Subcommittee applied this assumption to all 263 federally run airport towers for the period of February 26 through July 18, or 20.6 workweeks.¹⁷² Assuming these orders occurred approximately once per week, this may have resulted in a waste of 2,060 minutes per facility. This time was then multiplied by the 263 control towers, leading to an estimated overall waste of 541,780 minutes (approximately 9,029.67 hours) spent completing routine purchase orders. If these tasks are performed by employees with an average pay equivalent to GS-13, step 1, with a RUS locality pay (\$50.49), the additional cost to taxpayers would total around **\$455,907.87**.¹⁷³

Wasted Hours per Purchase Order	Hourly Pay Rate	Weekly Purchases across Control Towers	Workweeks	Total Cost
1:40	\$50.49	263	20.6	\$455,907.87

Estimated cost of “Defend the Spend” at FAA

- **Administration for Children and Families (ACF):** On or around April 17, HHS implemented a new system for mandatory payment justifications from recipients and agency approvers, which immediately resulted in payment backlogs.¹⁷⁴ The Administration for Children and Families’ Office of Head Start (ACF OHS), responsible for administering services to hundreds of thousands of children across 1,600 grantees nationwide, was unable to keep up with processing grant drawdown requests that had “already been appropriated by Congress and audited by nonpartisan civil servants.”¹⁷⁵ On or around May 27, ACF OHS published a training meant to teach recipients best practices on having drawdown activities like payroll, supplies, and facilities processed more expediently. However, the training described a system that was inherently more cumbersome and prone to delays than the process it replaced, including additional scrutiny on the part of ACF OHS staff,

¹⁷⁰ Hannah Natanson, *supra* note 167.

¹⁷¹ *Id.*

¹⁷² FED. AVIATION ADMIN., AIR TRAFFIC BY THE NUMBERS 8 (2024), https://www.faa.gov/air_traffic/by_the_numbers/media/Air_Traffic_by_the_Numbers_2024.pdf.

¹⁷³ *Pay and Leave: Salary Table 2025-RUS: Hourly Basic (B) Rates by Grade and Step*, U.S. OFF. OF PERS. MGMT. (effective Jan. 2025), https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/25Tables/html/RUS_h.aspx.

¹⁷⁴ Dan Diamond et al., *DOGE begins to freeze health-care payments for extra review*, WASH. POST (Apr. 17, 2025), <https://www.washingtonpost.com/politics/2025/04/17/doge-trump-grants-hhs-nih-backlog/>.

¹⁷⁵ Casey Peeks & Allie Schneider, *5 Things to Know About Head Start*, CTR. AM. PROGRESS (Apr. 16, 2025), <https://www.americanprogress.org/article/5-things-to-know-about-head-start/>; Eli Hager, *The Trump Administration’s War on Children*, PROPUBLICA (Apr. 23, 2025), <https://www.propublica.org/article/how-trump-budget-cuts-harm-kids-child-care-education-abuse>.

“significant approval delays” due to incomplete payment descriptions, and the creation of “request[s]” for payment clarification.”¹⁷⁶

Although the actual time spent per employee performing tasks under this new process is not available, the Subcommittee assumed based on ACF OHS’s own description that average per request processing time could reasonably increase by about one hour. For consistency purposes, a conservative estimate was made that each of the 1,600 grantees had to submit at least one drawdown request (like a request for grantee payroll) such that requests occurred once per week since April 17. The Subcommittee further assumed that the ACF OHS approver would likely be an employee in the D.C. commuting area paid at a GS-13, step 1 rate (\$57.78 per hour).¹⁷⁷ Using the 13 workweeks from April 17 through July 18 and assuming that this change in policy resulted in an additional one hour of work for each ACF OHS approver, this equated to an estimated 20,800 additional hours of work. Under these assumptions, the estimated cost to taxpayers was approximately **\$1,201,824.00**.

Wasted Hours per Review	Hourly Pay Rate	Weekly Reviews across Grantees	Workweeks	Total Cost
1	\$57.78	1,600	13.0	\$1,201,824.00

Estimated cost of “Defend the Spend” at ACF

2. Cost of Relocation Expenses at OPM

On January 20, 2025, President Trump issued a directive for all federal agencies to terminate remote work, requiring employees to return to full-time in-person duty, a move aligned with DOGE’s view that doing so would lead to “a wave” of “welcome” terminations among the federal workforce.¹⁷⁸ Because the federal government spent the last decade optimizing its overall footprint by promoting remote work arrangements and reducing real estate holdings, the sudden recall of employees to the office resulted in returning workers being “packed in like sardines” to offices that were designed to accommodate fewer on-site staff, leading to shortages of desks, internet connectivity issues, and inadequate amenities like quiet spaces or even toilet

¹⁷⁶ “This new mandatory field requests a payment justification explaining the purpose of the requested funds. [...] [A]ny failure to provide proper descriptions with your payment request may result in significant approval delays. [...] [I]t is imperative that each program allows for extra time between when payments are due and when the payment is requested. [...] [I]t is possible that while your intentions are very good, you may receive a request for payment clarification. [...] Just give us a little bit more. [...] Be prepared to update or respond to any questions.” *Payment Justification Receipt Guide: A complete guide to “Defend Your Spend”* OFF. OF HEAD START, <https://headstart.gov/sites/default/files/video/transcripts/003282-defend-the-spend-recipient-guide-transcript.pdf>. (last visited July 23, 2025).

¹⁷⁷ *Pay and Leave: Salary Table 2025-DCB: Hourly Basic (B) Rates by Grade and Step*, U.S. OFF. OF PERS. MGMT. (effective Jan. 2025), https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/25Tables/html/DCB_h.aspx.

¹⁷⁸ 90 Fed. Reg. 8,251 (Jan. 20, 2025); Elon Musk & Vivek Ramaswamy, *Elon Musk and Vivek Ramaswamy: The DOGE Plan to Reform Government*, WALL ST. J. (Nov. 20, 2024), <https://www.wsj.com/opinion/musk-and-ramaswamy-the-doge-plan-to-reform-government-supreme-court-guidance-end-executive-power-grab-fa51c020>.

paper.¹⁷⁹ At just one agency, the cost of this mandate resulted in spending over \$41 million to relocate some of its workers closer to a physical office.

In February, OPM notified its remote staff working more than 50 miles from an office that they would be required to relocate or face termination.¹⁸⁰ This initially led to 393 employees requesting funds to cover their relocation expenses, an estimated \$65.6 million.¹⁸¹ To reduce this cost, OPM exempted about 142 employees from the new mandate. Nevertheless, the agency's continued push to return employees back to the office will still cost \$41,799,783.00 to relocate 251 employees (\$166,533.00 per person).¹⁸² This substantial cost, exceeding the annual basic salary of most federal employees, was likely not entirely necessary because OPM approved 142 "indefinite exemptions" for "compelling circumstances," demonstrating that these costly relocations were not critical to OPM's mission.¹⁸³ In total, OPM is expected to pay a total of **\$41,799,783.00** in relocation costs (251 relocations at \$166,533.00 per relocation) to comply with the return-to-office mandate.

Cost per Employee	Affected Employees	Total Cost
\$166,533.00	251	\$41,799,783.00

Estimated cost of relocation expenses at OPM

3. Estimated Value of Time Wasted on "5-Things" Email

Repeating a tactic employed following his takeover of Twitter in 2022, Elon Musk transmitted a message via OPM on or about February 22 to all federal employees requiring a weekly justification for their continued employment, *i.e.*, an email containing "5 bullets of what [they] accomplished last week[.]"¹⁸⁴ In connection with this email, Mr. Musk posted a message to all federal employees on X, formerly Twitter, saying that, "Failure to respond will be taken as a resignation."¹⁸⁵ Confusion followed as agencies attempted to both explain the email's legitimacy while instructing staff to disregard it.¹⁸⁶ OPM released a second email with similar directions on or about March 1, providing a deadline of March 3 for these reports and instructing that

¹⁷⁹ Jory Heckman, *Reducing the footprint: The push to optimize government office space*, FED. NEWS NETWORK (Apr. 2, 2025), <https://federalnewsnetwork.com/facilities-construction/2025/04/reducing-the-footprint-the-push-to-optimize-government-office-space/>; Drew Friedman, *Parking Chaos and no toilet paper: An inside look at the federal return-to-office*, FED. NEWS NETWORK (Mar. 31, 2025), <https://federalnewsnetwork.com/federal-report/2025/03/parking-chaos-and-no-toilet-paper-an-inside-look-at-the-federal-return-to-office/>.

¹⁸⁰ Jory Heckman, *OPM plans to spend nearly \$42 million to relocate a few hundred employees*, FED. NEWS NETWORK (Apr. 14, 2025), <https://federalnewsnetwork.com/workforce/2025/04/opm-plans-to-spend-nearly-42-million-to-relocate-a-few-hundred-employees/>.

¹⁸¹ *Id.*

¹⁸² *Id.*

¹⁸³ *Id.*

¹⁸⁴ Eric Katz, *Trump administration asks all feds to justify their jobs or risk losing them*, GOV'T EXEC. (Feb. 22, 2025), <https://www.govexec.com/workforce/2025/02/trump-administration-asks-all-feds-justify-their-jobs-or-risk-losing-them/403207/>; Selina Wang, *Musk used 'What did you get done this week?' tactic at Twitter*, ABC NEWS (Feb. 23, 2025), <https://abcnews.go.com/Politics/musk-week-tactic-twitter/story?id=119099997>.

¹⁸⁵ Elon Musk (@ElonMusk), X (Feb. 22, 2025, at 2:46 PM), <https://x.com/elonmusk/status/1893386883444437415>.

¹⁸⁶ Nick Bednar, *Does the Response to OPM's Latest Email Evidence a Turf War?*, LAWFARE (Mar. 5, 2025), <https://www.lawfaremedia.org/article/does-the-response-to-opm-s-latest-email-evidence-a-turf-war>.

they be submitted every Monday that followed.¹⁸⁷ Independent analysis conducted in March determined that at least 19 agencies had required their employees to participate—with four others encouraging voluntary participation. As explained below, the Subcommittee has estimated that **\$155,149,882.82** in taxpayer funds may have been wasted as a result of the time spent drafting and sending these emails.¹⁸⁸

The demand for weekly accomplishment reports was an unnecessary waste of time, primarily because OPM, as an external agency outside the management chain of command, is ill-equipped to meaningfully assess the work of other agencies' employees.¹⁸⁹ Moreover, employees would be forced to redact or omit any specific details to avoid confidentiality concerns, further diminishing the utility of these reports. Beyond what should have been immediately apparent, the pointlessness of this exercise was underscored when OPM briefed agencies that it intended to do nothing with the emails, and then a few weeks later, sent automatic replies back to employees stating that its "mailbox is full and can't accept messages now."¹⁹⁰ Although the project continued through May, approximately 13 weeks in, news emerged that this project was "dying a slow, quiet death" across the government with agencies no longer requiring weekly reports.¹⁹¹

The following table illustrates how the Subcommittee calculated the estimated cost of the "5-things" emails across participating agencies. The Subcommittee removed USAID, CFPB, and ED from the list due to the substantial number of employees on administrative leave between March and May (discussed above), but included agencies where participation was "voluntary." PSI also added OPM itself to the list of participating agencies based on the lack of any evidence that it had exempted itself from participating in its own project. For the purposes of counting participating employees and in an effort to remain conservative, the Subcommittee assumed a 90 percent participation rate where it was mandatory—to account for those on sick leave, who choose to not participate despite it being mandatory, etc.—and a 50 percent rate where it was voluntary. Lastly, the Subcommittee assumed each participating employee spent 15 minutes per week (3.25 hours over 13 weeks) tracking their work and composing the email to OPM.

Although the participation rate might have declined due to firings and buyouts between March and May, the Subcommittee's estimate included conservative participation rates and was not an exhaustive list of all agencies who received OPM's initial email. This analysis potentially excluded tens of thousands of employees across dozens of executive branch agencies where their participation could not be accounted for one way or the other because of the lack of public reporting. Nevertheless, the Subcommittee estimated that at these 21 agencies, 912,051 participants spent 15 minutes per week for 13 weeks drafting "5-things" emails. Using the

¹⁸⁷ Jenna McLaughlin et al., *Federal workers get a new email demanding their accomplishments*, NPR (Mar. 1, 2025), <https://www.npr.org/2025/03/01/g-s1-51490/federal-workers-new-email-accomplishments>.

¹⁸⁸ Nick Bednar, *supra* note 186.

¹⁸⁹ Rob Chesnut, *Musk's Five Things Email Edict Is a Glop. GCs Could Do It Better*, BLOOMBERG L. (Apr. 2, 2025), <https://news.bloomberglaw.com/us-law-week/musks-five-things-email-edict-is-a-flop-gcs-could-do-it-better>.

¹⁹⁰ Hannah Natanson et al., *The '5 things' emails are going by the wayside as Musk readies his exit*, WASH. POST (Apr. 21, 2025), <https://www.washingtonpost.com/politics/2025/04/21/doge-musk-trump-federal-employees-emails/>; Will Steakin, *Tech issues hit DOGE's '5 things' email requirement for federal employees*, ABC NEWS (Mar. 26, 2025), <https://abcnews.go.com/US/tech-issues-hit-doges-5-things-email-requirement/story?id=120189752>.

¹⁹¹ Alice Tecotzky, *DOGE's '5 things' emails are dying a slow, quiet death*, BUS. INSIDER (May 27, 2025), <https://www.businessinsider.com/doge-elon-musk-5-things-weekly-emails-disappearing-2025-5>.

average hourly salary determined by dividing each agency’s average annual salary as of September 2024 by 2,080 hours, the Subcommittee estimates that this initiative cost taxpayers approximately **\$155,149,882.82** as a result of lost productivity.¹⁹²

Agency	Participating Employees	Average Hourly Rate	Total Hours per Employee	Total Cost
Required Participation in the “5-Things Email” (90% of participating employees)				
VA	434,548	\$51.59	3.25	\$72,859,576.79
Treasury	102,593	\$45.05	3.25	\$15,020,897.61
DOI	62,430	\$43.27	3.25	\$8,779,374.83
SSA	52,568	\$47.51	3.25	\$8,116,893.46
DOT	51,313	\$67.01	3.25	\$11,175,073.42
DOC	43,598	\$59.52	3.25	\$8,433,597.12
EPA	15,155	\$63.85	3.25	\$3,144,851.94
DOL	13,120	\$58.83	3.25	\$2,508,511.20
GSA	12,034	\$61.93	3.25	\$2,422,113.27
SBA	7,044	\$45.25	3.25	\$1,035,908.25
FDIC	5,806	\$81.94	3.25	\$1,546,166.83
SEC	4,415	\$109.74	3.25	\$1,574,631.83
OPM	2,710	\$56.73	3.25	\$499,649.48
FCC	1,361	\$79.86	3.25	\$353,240.75
FTC	1,191	\$79.13	3.25	\$306,292.45
OMB	719	\$80.08	3.25	\$187,126.94
NTSB	394	\$75.94	3.25	\$97,241.17
Total				\$138,061,147.34
Voluntary Participation in the “5-Things Email” (50% of participating employees)				
USDA	49,237	\$40.43	3.25	\$6,469,618.71
HHS	46,310	\$63.03	3.25	\$9,486,487.73
HUD	4,422	\$65.13	3.25	\$936,015.80
EEOC	1,083	\$55.86	3.25	\$196,613.24
Total				\$17,088,735.48
Combined Total	912,051			\$155,149,882.82

Estimated value of time wasted on “5-things” emails

E. Estimate of Lost Revenue

DOGE’s alleged cost-savings initiative has also led to the stifling of income-generating activities, resulting in lost revenue. News reports contain plenty of instances of DOGE interfering with programs and staff that pay—in part or in full—for themselves through various means, including the collection of user fees, interest, or taxes that could easily result in

¹⁹² Analysis on file with the Subcommittee; *FedScope*, U.S. OFF. OF PERS. MGMT. (data as of Sept. 2024), <https://www.fedscope.opm.gov/>.

funding shortfalls.¹⁹³ Income-generating initiatives eliminated from the Department of Energy (“DOE”) and the Food and Drug Administration (“FDA”) alone have resulted in an estimated cost of **\$263,444,212.90** to taxpayers by way of lost revenue.

Estimate of Lost Revenue	Cost
Lost interest and fee income from LPO loans at DOE	\$263,315,696.90
Lost civil monetary penalties at FDA’s Center for Tobacco Products	\$128,516.00
Total	\$263,444,212.90

1. Lost Interest and Fee Income from LPO Loans at DOE

In late January, following an executive order to pause spending for 90 days, the DOE’s Loan Programs Office (“LPO”) froze dozens of loan commitments valued at approximately \$47 billion.¹⁹⁴ Under these commitments, eight utility companies were set to receive nearly \$22.95 billion in loans for “utility generation, transmission and grid modernization initiatives spanning 12 states.”¹⁹⁵ According to experts, this created “a huge amount of uncertainty,” making business decisions difficult and raising “questions about the federal government’s future as a reliable counterparty.”¹⁹⁶ As of July 18, 2025, the Subcommittee has identified nearly \$46 billion in conditional commitments across 28 loans with no disbursements.¹⁹⁷ Beyond the potential lost savings and reputational damage, these spending freezes resulted in a sizable loss for government revenue generated by interest from these loans.

The complex and varying nature of these loans makes estimating exact costs difficult. LPO financing for Federal Financing Bank loans is comprised of multiple components: a base rate determined by the U.S. Treasury curve, a “liquidity spread,” and an additional “risk-based charge” based on project credit rating for certain loans, which the LPO may “may buy down ...

¹⁹³ See, e.g., Conor Knighton, *How DOGE cuts are jeopardizing our national parks, “America’s best idea”*, CBS NEWS (Mar. 16, 2025), <https://www.cbsnews.com/news/how-doge-cuts-are-jeopardizing-our-national-parks/>; Christina Jewett, *F.D.A. Firings Decimated Teams Reviewing A.I. and Food Safety*, N.Y. TIMES (Feb. 21, 2025), <https://www.nytimes.com/2025/02/21/health/fda-trump-layoffs-device-and-food-safety.html>; Andrea Hsu, *After paying people to leave, one federal agency is scrambling to fill positions*, NPR (May 3, 2025), <https://www.npr.org/2025/05/03/nx-s1-5384961/usda-deferred-resignation-federal-workers-aphis>; Jason Powell & Sasha Frank-Stempel, *DOGE’s big illusion: the heavy costs of the Trump administration’s so-called efficiency*, CREW (June 23, 2025), <https://www.citizensforethics.org/reports-investigations/crew-reports/doges-big-illusion-the-heavy-costs-of-the-trump-administrations-so-called-efficiency/>.

¹⁹⁴ Exec. Order No. 14,154, 90 Fed. Reg. 8,535 (Jan. 20, 2025); Brian Dabbs & Jason Plautz, *Utilities await DOE action on loans to boost grid*, E&E NEWS (June 10, 2025), <https://www.eenews.net/articles/utilities-await-doe-action-on-loans-to-boost-grid/>.

¹⁹⁵ LOAN PROGRAMS OFF., *Deal Digest: LPO’s Latest Conditional Commitments Help Keep Power Affordable Through New Generation and Expanded Transmission for Utility Customers in Twelve States*, U.S. DEP’T OF ENERGY (Jan. 16, 2025), <https://www.energy.gov/lpo/articles/deal-digest-lpos-latest-conditional-commitments-help-keep-power-affordable-through-new>; Brian Martucci, *Utilities await clarity on DOE loans as decisive court battle looms*, UTILITYDIVE (Feb. 5, 2025), <https://www.utilitydive.com/news/pacificorp-alliant-dte-doe-lpo-loans-freeze-trump/739270/>.

¹⁹⁶ *Id.*

¹⁹⁷ LOAN PROGRAMS OFF., *LPO Portfolio Projects*, U.S. DEP’T OF ENERGY, <https://www.energy.gov/lpo/lpo-portfolio-projects> (inputs: set “Loan Status” to “Conditional Commitment” and click “Apply” button) (last visited July 22, 2025).

for certain projects.”¹⁹⁸ There is also a tiered closing fee.¹⁹⁹ Moreover, U.S. Treasury rates for each project are determined by either fixed or floating rates, depending on the terms of the loan, and the LPO offers a “flexible” loan disbursement schedule for energy infrastructure reinvestment (EIR) projects.²⁰⁰ Lastly, repayment terms are also flexible: “Up to the shorter of 30 years ... or, for all projects other than EIR projects, 90% of the projected useful life of the major physical assets.”²⁰¹

The 28 loans reviewed by the Subcommittee involve four LPO loan programs: Title 17, Section 1703 loans; Title 17, Section 1706 loans; the Tribal Energy Financing Program; and Advanced Technology Vehicles Manufacturing (“ATVM”) financing.²⁰² For the purposes of calculating lost interest income, the Subcommittee made the following assumptions across the four LPO loan programs:

- (1) The U.S. Treasury curve for this formula would be the lowest 30-year rate in February 2025 (4.51 percent) because February was when the Subcommittee estimated the first loan draws would have commenced and the use of the minimum value helped assure a conservative estimate;²⁰³
- (2) The project credit rating for all Section 1703 loans would be BBB- because, at the end of FY 2022, the LPO reported a “internal exposure-weighted average risk rating” of BBB- across its portfolio,²⁰⁴ and
- (3) The project credit rating for Section 1706 loans would be one rating higher than Section 1703 loans (BBB) because the LPO reported that “1706 utility loans may

¹⁹⁸ LOAN PROGRAMS OFF., *Pricing for LPO Financing by Program*, U.S. DEP’T OF ENERGY (Mar. 15, 2024), <https://www.energy.gov/lpo/articles/pricing-lpo-financing-program>; LOAN PROGRAMS OFF., *Title 17 Energy Financing*, U.S. DEP’T OF ENERGY, <https://www.energy.gov/lpo/title-17-energy-financing> (last visited July 22, 2025).

¹⁹⁹ LOAN PROGRAMS OFF., *Pricing for LPO Financing by Program*, U.S. DEP’T OF ENERGY (Mar. 15, 2024), <https://www.energy.gov/lpo/articles/pricing-lpo-financing-program>.

²⁰⁰ LOAN PROGRAMS OFF., *Energy Infrastructure Reinvestment for Utilities: A Flexible Loan Facility Tailored for Regulated, Investment-Grade Utilities*, U.S. DEP’T OF ENERGY, <https://www.energy.gov/lpo/articles/energy-infrastructure-reinvestment-utilities-flexible-loan-facility-tailored-regulated>.

²⁰¹ LOAN PROGRAMS OFF., *TITLE 17 CLEAN ENERGY FINANCING PROGRAM*, U.S. DEP’T OF ENERGY, <https://www.energy.gov/lpo/articles/t17-downloadable-handout-overview> (last visited July 22, 2025).

²⁰² Title 17 loan programs cover a variety of clean energy financing under Sections 1703 and 1706 of the Energy Policy Act of 2005. Section 1703 programs include Innovative Energy, Innovative Supply Chain, and State Energy Financial Institution-Supported initiatives, and Section 1706 includes Energy Infrastructure Reinvestment. The Tribal Energy Financing Program supports tribal investment in energy projects, and the Advanced Technology Vehicles Manufacturing (ATVM) financing provides loans to manufacture certain qualifying vehicles and components. LOAN PROGRAMS OFF., *Title 17 Energy Financing*, U.S. DEP’T OF ENERGY, <https://www.energy.gov/lpo/title-17-energy-financing> (last visited July 22, 2025); LOAN PROGRAMS OFF., *TRIBAL ENERGY FINANCING*, U.S. DEP’T OF ENERGY, <https://www.energy.gov/LPO/Tribal> (last visited July 22, 2025); LOAN PROGRAMS OFF., *Advanced Technology Vehicles Manufacturing (ATVM) Financing*, U.S. DEP’T OF ENERGY, <https://www.energy.gov/lpo/advanced-technology-vehicles-manufacturing-atvm-financing> (last visited July 22, 2025).

²⁰³ *Daily Treasury Par Yield Curve Rates*, U.S. DEP’T OF TREASURY, https://home.treasury.gov/resource-center/data-chart-center/interest-rates/TextView?type=daily_treasury_yield_curve&field_tdr_date_value=2025 (last visited July 22, 2025).

²⁰⁴ LOAN PROGRAMS OFF., *Getting to Know LPO: Managing Risk, Monitoring a Growing Portfolio, and Protecting Taxpayers*, U.S. DEP’T OF ENERGY (Nov. 3, 2022), <https://www.energy.gov/lpo/articles/getting-know-lpo-managing-risk-monitoring-growing-portfolio-and-protecting-taxpayers>.

reflect a relatively moderate risk profile in comparison to typical projects LPO finances[.]”²⁰⁵

Program	Count	Amount (billions)	U.S. Treasury Curve	Project Credit Ratings	Risk-Based Charge	Applicable Spread	All-In %
Section 1703	14	\$17.266	4.51%	BBB-	0.525%	0.375%	5.410%
Section 1706	8	\$22.948	4.51%	BBB	0.335%	0.375%	5.220%
Tribal Energy	1	\$0.129	4.51%	N/A	0.000%	0.375%	4.885%
ATVM	5	\$5.332	4.51%	N/A	0.000%	0.000%	4.510%
Total	28	\$45.675					

Financing assumptions for LPO loan commitments at DOE

The Subcommittee also assumed that the companies would take initial draws of 20 percent of the principal in February and make no other draws prior to July due to the phased nature of construction projects and the borrowers’ likely desire to minimize their own interest exposure.²⁰⁶ Because the Subcommittee did not have enough information to evaluate the useful life of any of the major assets involved in any of these projects, it assumed a loan term of 30 years. Lastly, in order to maximize the borrowers’ liquidity, the Subcommittee assumed borrowers would make the minimum monthly repayment rate starting in March, which was based on a 30-year amortization schedule. Under these conditions—which the Subcommittee acknowledges are assumptions without access to any specific project details—the lost revenue from interest income would be \$197,769,696.90. If these loans are never issued—which could happen due to the prolonged stalls in approvals, the Energy Secretary’s statements doubting the validity of certain Biden-era loan commitments, and the Trump-era shift away from clean energy projects²⁰⁷—then the federal government loses the ability to collect the closing fee as well, which across all 28 loans could have generated an additional \$65,546,000.00.²⁰⁸ Thus, assuming these loans remain stalled indefinitely, the total estimated cost to taxpayers was approximately **\$263,315,696.90** in just the first six months of this administration.

²⁰⁵ LOAN PROGRAMS OFF., *Updates to Estimated Remaining Loan Authority for LPO Programs*, U.S. DEP’T OF ENERGY (Nov. 12, 2024), <https://www.energy.gov/lpo/articles/updates-estimated-remaining-loan-authority-lpo-programs>.

²⁰⁶ See, e.g., Patrick Graham, *Understanding the Construction Draw Schedule*, PROPERTYMETRICS (Jan. 7, 2023), <https://propertymetrics.com/blog/construction-draw-schedule>.

²⁰⁷ Callie Patteson, *Daily on Energy: Exclusive on effort to release LPO loans, and more from Pittsburgh*, WASH. EXAMINER (July 16, 2025), <https://www.washingtonexaminer.com/daily-on-energy/3473391/daily-on-energy-exclusive-on-effort-to-release-lpo-loans-and-more-from-pittsburgh/>.

²⁰⁸ Analysis on file with the Subcommittee. LOAN PROGRAMS OFF., *Pricing for LPO Financing by Program*, U.S. DEP’T OF ENERGY (Mar. 15, 2024), <https://www.energy.gov/lpo/articles/pricing-lpo-financing-program>.

	Section 1703	Section 1706	Tribal Energy	ATVM
Loan Amount (20%)	\$3,453,200,000	\$4,589,600,000	\$25,800,000	\$1,066,400,000
Interest Rate	5.410%	5.220%	4.885%	4.510%
Interest Paid				
Mar. 2025	\$15,568,176.67	\$19,964,760.00	\$105,027.50	\$4,007,886.67
Apr. 2025	\$15,550,845.89	\$19,941,731.24	\$104,898.60	\$4,002,618.45
May 2025	\$15,533,436.97	\$19,918,602.31	\$104,769.17	\$3,997,330.43
June 2025	\$15,515,949.57	\$19,895,372.76	\$104,639.22	\$3,992,022.53
July 2025	\$15,498,383.33	\$19,872,042.17	\$104,508.73	\$3,986,694.69
Interest Subtotal	\$77,666,792.43	\$99,592,508.48	\$523,843.22	\$19,986,552.77
Closing Fee	\$27,266,000.00	\$32,948,000.00	-	\$5,332,000.00
Interest Total	\$197,769,696.90			
Closing Fee Total	\$65,546,000.00			
Combined Total	\$263,315,696.90			

Estimated lost interest and fee income from LPO loans at DOE

2. Lost Civil Monetary Penalties at FDA’s Center for Tobacco Products

In early April, the FDA abruptly reassigned the director of its Center for Tobacco Products (“CTP”) and fired dozens of CTP staffers, including the entire office responsible for enforcing the ban on retailers selling tobacco and related products to customers under the age of 21.²⁰⁹ Although by mid-April there was some effort made to rehire CTP staff and resume operations, the damage endured, costing taxpayers an estimated **\$128,516.00** in lost civil monetary penalties according to the Subcommittee’s analysis.²¹⁰

Enforcement at CTP was performed in part through “compliance check inspections,” with repeat offenders—*i.e.*, retailers who are caught illegally selling tobacco products to minors multiple times—subject to progressively higher civil monetary penalties (“CMP”) with each violation.²¹¹ In calendar year 2024, CTP adjudicated a little over 118,000 compliance checks, averaging about 9,800 checks monthly.²¹² However, an analysis of the period February through May 2025 performed by the Subcommittee reveals a shifting trend. CMP complaints experienced a significant downturn, with total complaints plummeting to 629, a 60 percent decrease from the 1,582 recorded in the same period the prior year—or a drop from 316 per

²⁰⁹ Matthew Perrone, *FDA tobacco official is removed from post in latest blow to health agency’s leadership*, ASSOCIATED PRESS (Apr. 1, 2025), <https://apnews.com/article/fda-tobacco-rfk-brian-king-cf2d5657e5d55410073aece19592be09>; Adam Cancryn & Lauren Gardner, *The FDA fired its tobacco enforcers. Now it wants them back.*, POLITICO (Apr. 14, 2025), <https://www.politico.com/news/2025/04/14/fda-fired-tobacco-enforcers-asked-return-00289985>.

²¹⁰ Adam Cancryn & Lauren Gardner, *The FDA fired its tobacco enforcers. Now it wants them back*, POLITICO (Apr. 14, 2025), <https://www.politico.com/news/2025/04/14/fda-fired-tobacco-enforcers-asked-return-00289985>.

²¹¹ *Advisory and Enforcement Actions Against Industry for Selling Tobacco Products to Underage Purchasers*, U.S. FOOD & DRUG ADMIN. (Sept. 26, 2024), <https://www.fda.gov/tobacco-products/compliance-enforcement-training/advisory-and-enforcement-actions-against-industry-selling-tobacco-products-underage-purchasers>.

²¹² *Tobacco Compliance Check Outcomes*, U.S. FOOD & DRUG ADMIN., <https://timp-ccid.fda.gov/> (inputs: click “Export by Fiscal Year” and select separately “Fiscal Year 24” and “Fiscal Year 25” and click “Export”) (last visited July 22, 2025).

month to 125 per month on average.²¹³ The drop in CMP complaints can be directly attributed to the fact that only one complaint was issued in February and only five in April.²¹⁴ This sharp decline means fewer penalties and reduced accountability for those engaging in harmful, illegal sales that endanger young people.

Section 303 of the Federal Food, Drug, and Cosmetic Act permitted the FDA to levy CMPs against those found in violation of the Act, including retailers who sell tobacco to minors.²¹⁵ Effective as of August 8, 2024, a first violation received a warning letter, but a second violation within 12 months resulted in a \$356 CMP.²¹⁶ But for the disruption caused by the unnecessary firings at CTP, there is no evidence to suggest that the FDA would not have been able to maintain similar enforcement numbers in April and May (316 per month as opposed to five in April and 266 in May). Accordingly, the Subcommittee estimated that CTP should have been able to issue at least another 311 complaints in April and 50 complaints in May (totaling 361).²¹⁷ Further assuming that each one of these complaints represented only a second violation by the retailer for the purposes of a conservative estimate, each complaint should have resulted in a fine of \$356. Thus, the total estimated cost to taxpayers in the form of lost CMPs attributable to this disruption was approximately **\$128,516.00**.

Month	Actual CMP Complains	Expected CMP Complaints	Difference	Cost per CMP	Total Cost
April	5	316	-311	\$356	\$110,716.00
May	266	316	-50	\$356	\$17,800.00
Total	271	632	-361	\$356	\$128,516.00

Estimated lost civil monetary penalties at FDA CTP

V. Additional Waste & Harm

The full extent of the waste and harm caused by DOGE's disruptive activities is difficult to quantify because costs remain hidden and many of the consequences have yet to fully materialize. While some analyses, such as an independent review of DOGE's cuts at just seven agencies—CFPB, NIH, USDA, USAID, IRS, ED, and DOJ—determined that these actions could result in over \$10 billion in lost economic activity in the U.S., these figures only scratch the surface.²¹⁸ Countless stories emerged in the past six months from which the Subcommittee

²¹³ *Id.*; Analysis on file with the Subcommittee.

²¹⁴ *Id.*; Analysis on file with the Subcommittee.

²¹⁵ 21 U.S.C. § 333(f)(9).

²¹⁶ 45 C.F.R. § 102.3 (2024) (Table 1).

²¹⁷ *Tobacco Compliance Check Outcomes*, U.S. FOOD & DRUG ADMIN., <https://timp-ccid.fda.gov/> (inputs: click “Export by Fiscal Year” and select separately “Fiscal Year 24” and “Fiscal Year 25” and click “Export”) (last visited July 22, 2025); Analysis on file with the Subcommittee.

²¹⁸ Jason Powell & Sasha Frank-Stempel, *DOGE's big illusion: the heavy costs of the Trump administration's so-called efficiency*, CITIZENS FOR ETHICS (June 23, 2025), <https://www.citizensforethics.org/reports-investigations/crew-reports/doges-big-illusion-the-heavy-costs-of-the-trump-administrations-so-called-efficiency/>.

could not derive an estimate because of limited public information.²¹⁹ Furthermore, the Subcommittee’s analysis does not consider any of the considerable time and resources spent by the government defending against the dozens of DOGE-related lawsuits, including the probationary firings discussed above.²²⁰

In addition to the IRS Direct File, nearly a dozen software modernization projects across government were stalled or abandoned due to the firings at GSA’s 18F unit, including the upgrades to NWS’s Weather.gov platform and to the Office of Refugee Resettlement’s system for tracking children in its care.²²¹ At a time when construction costs were on the rise,²²² more than 1,500 construction projects at the GSA were backlogged awaiting yet another round of DOGE approvals despite “fully executed leases and notices saying construction can begin.”²²³ The cost of repairing the United States Institute of Peace’s water-damaged, graffitied, and vermin-infested building following DOGE’s illegal seizure of the property is unknown.²²⁴ Lastly, the time wasted tracking down Elon Musk’s fraud conspiracies at SSA also remains unknown, including the time spent by DOGE purposefully listing thousands of living individuals as deceased—a decision SSA reversed after Mr. Musk’s departure from government.²²⁵ While the Subcommittee did not seek to quantify these actions, they undoubtedly resulted in untold amounts of direct and indirect costs to federal taxpayers.

Another significant consequence of DOGE’s actions has been the severe erosion of agency capacity, leaving vital institutions hobbled and unable to perform core functions. The CFPB was effectively shut down, preventing it from continuing its work of returning billions of dollars to millions of American consumers harmed by bad actors.²²⁶ During the deadly flooding in Central Texas in early July, the staffing shortages at NWS “complicated forecaster’s ability to coordinate responses,”²²⁷ and new bureaucratic processes on spending approvals delayed the

²¹⁹ See, e.g., *100 Harms in 100 Days*, P’SHIP FOR PUB. SERV., <https://ourpublicservice.org/100-harms-in-100-days/> (last visited Jul. 23, 2025); *DOGE Cuts by City, State, and Congressional District*, CTR. AM. PROGRESS (Apr. 9, 2025), <https://www.americanprogress.org/article/doge-cuts-by-city-state-and-congressional-district/>.

²²⁰ Alex Lemonides et al., *Tracking the Lawsuits Against Trump’s Agenda*, N.Y. TIMES (July 22, 2025), <https://www.nytimes.com/interactive/2025/us/trump-administration-lawsuits.html>.

²²¹ *Interrupted projects*, ALT 18F, <https://18f.org/our-work/interrupted-projects/> (last visited July 22, 2025).

²²² *Engineering and construction costs continue to increase in June, but steel price increases appear to be waning*, S&P GLOB. (June 25, 2025), <https://www.spglobal.com/market-intelligence/en/news-insights/research/engineering-and-construction-costs-continue-to-increase-in-june-but-steel-price-increases-appear-to-be-waning>.

²²³ Hannah Natanson, *DOGE vowed to make government more ‘efficient’ — but it’s doing the opposite*, WASH. POST (June 2, 2025), <https://www.washingtonpost.com/business/2025/06/02/doge-vowed-make-government-more-efficient-its-doing-opposite/>.

²²⁴ Declaration of George E. Moose in Support of Plaintiffs’ Opposition to Defendants’ Stay Motion at 3, *U.S. Inst. Of Peace v. Jackson*, No. 25-cv-804, 2025 U.S. Dist. LEXIS 95106, (D.D.C. May 19, 2025).

²²⁵ Alexandra Berzon et al., *Social Security Backs Off Listing Living Migrants as Dead*, N.Y. TIMES (July 1, 2025), <https://www.nytimes.com/2025/07/01/us/politics/social-security-immigrants-dead.html>.

²²⁶ *The Consumer Financial Protection Bureau Has Helped Millions of Americans*, CTR. FOR AM. PROGRESS (June 10, 2025), <https://www.americanprogress.org/article/the-consumer-financial-protection-bureau-has-helped-millions-of-americans/>.

²²⁷ Christopher Flavelle, *As Floods Hit, Key Roles Were Vacant at Weather Service Offices in Texas*, N.Y. TIMES, <https://www.nytimes.com/2025/07/05/us/politics/texas-floods-warnings-vacancies.html> (July 11, 2025).

Federal Emergency Management Agency's response efforts, including answering its disaster assistance phone line and performing search-and-rescue.²²⁸

DOGE-driven cuts and policies have significantly weakened critical national security and foreign policy institutions, including cybersecurity agencies, the Federal Bureau of Investigations, the State Department, and VOA, leaving them less equipped to respond effectively to international crises such as the Iran conflict—resulting in staff recalls in some cases.²²⁹ This weakening is further exacerbated by the drastic shrinking of the State Department's National Security Council (“NSC”) staff to under 100 people.²³⁰ This reduction has severely hampered the NSC's ability to coordinate interagency communication, leading to a “dysfunctional” process that often excluded key officials from vital conversations and significantly increased the risk of situations escalating uncontrollably.²³¹ According to two former OMB senior officials, DOGE's pervasive interference in contracts and grantmaking will have tremendous downstream and delayed effects for years to come as the mechanisms of federal funding become “less efficient, more uncertain, more political, and more open to corruption,” with recipients “experiencing slowdowns in the delivery of appropriated funds[.]”²³²

Interference in agency operations was exacerbated by the appointment of unqualified personnel exemplified by the cadre of young and inexperienced staff hired by DOGE, including a 19-year-old software engineer, whose prior employer did not trust him to be “exposed to anything that's really sensitive,” now working at SSA.²³³ This poor judgment was also evident at DHS's Center for Prevention Programs and Partnerships (CP3), an office dedicated to combating violent extremism, which is now under the leadership of a 22-year-old director, a recent college graduate whose only apparent national security expertise stems from his internship at the Heritage Foundation and a Model United Nations club.²³⁴ This appointment has forced the experienced staff to dedicate valuable time to basic training to help this “green” director who knows little about his role.²³⁵

²²⁸ See Maxine Joselow, *FEMA Didn't Answer Thousands of Calls from Flood Survivors, Documents Show*, N.Y. TIMES (July 11, 2025), <https://www.nytimes.com/2025/07/11/climate/fema-missed-calls-texas-floods.html>; Maxine Joselow, *In Flooded Texas, Questions About FEMA's Role and Fate*, N.Y. TIMES (July 8, 2025), <https://www.nytimes.com/2025/07/08/climate/texas-flood-fema-trump.html>.

²²⁹ Jeremy Herb et al., *DOGE-driven cuts could weaken administration's ability to handle Iran conflict*, CNN (June 26, 2025), <https://www.cnn.com/2025/06/26/politics/doge-cuts-iran-strike>.

²³⁰ Nahal Toosi, *Inside the Dysfunction at Rubio's Shrunk National Security Council*, POLITICO (July 2, 2025), <https://www.politico.com/news/magazine/2025/07/02/trumps-national-security-council-is-flailing-00436700>.

²³¹ *Id.*

²³² Cristin Dorgelo & Jacob Leibenluft, *DOGE Interference in Federal Grantmaking Adds Burden, Uncertainty, and Risk*, CTR. ON BUDGET & POL'Y PRIORITIES (May 28, 2025), <https://www.cbpp.org/research/federal-budget/doge-interference-in-federal-grantmaking-adds-burden-uncertainty-and-risk>.

²³³ Majlie de Puy Kamp, *Recording reveals new details on controversial DOGE employee*, CNN (Feb. 22, 2025), <https://www.cnn.com/2025/02/21/politics/doge-musk-edward-coristine-invs>; Vittoria Elliott, *The Young, Inexperienced Engineers Aiding Elon Musk's Government Takeover*, WIRED (Feb. 2, 2025), <https://www.wired.com/story/elon-musk-government-young-engineers/>; Makena Kelly et al., *'Big Balls' Is Now at the Social Security Administration*, WIRED (June 26, 2025), <https://www.wired.com/story/big-balls-social-security-administration/>.

²³⁴ Hannah Allam, *"The Intern in Charge": Meet the 22-Year-Old Trump's Team Picked to Lead Terrorism Prevention*, PROPUBLICA (June 4, 2025), <https://www.propublica.org/article/trump-dhs-thomas-fugate-cp3-terrorism-prevention>.

²³⁵ *Id.*

Lastly, lost agency capacity will inevitably force a greater reliance on contractors, even though they often cost 1.8 times more in total compensation than the agency staff who once performed these functions, exacerbating the federal government's already heavy reliance on external resources.²³⁶

Beyond the direct impact on federal agencies, DOGE's policies have created significant externalities, effectively pushing costs onto states, private industry, and the public. In the case of one stalled LPO loan at the DOE in Section IV.E.1, the \$3.5 billion investment in utility projects across Oregon, Idaho, and Utah would have led to customer savings of approximately \$1 billion over the term of the loan.²³⁷ DHS's decision to return \$882 million from the Building Resilient Infrastructure and Communities program, which aimed to proactively invest in community infrastructure, exemplifies how critical hazard mitigation funds are being squandered despite studies showing such strategies yielding a return on investment of \$6 for every \$1 spent.²³⁸ The widespread disruption to health and medical care agencies at HHS, with fewer staff and programs, threatens to endanger public health. As one expert put it: "[D]ismembering health agencies won't improve efficiency. Real change comes from streamlining programs to better serve the public, not from closing programs and walking away."²³⁹

Globally, the shuttering of USAID is projected to result in more than 14 million additional deaths by 2030, including 4.5 million deaths among children younger than five years old.²⁴⁰ This represents an immeasurable human cost. Additionally, the loss of return on investment from NIH funding, which has historically driven medical advancements and economic growth, returning \$2.46 in economic activity for every \$1 of funding spent in 2023, for example, will have far-reaching, future consequences.²⁴¹ These examples highlight a pattern of offloading the true costs of governance, with future generations likely bearing the brunt of these shortsighted decisions.

²³⁶ PROJECT ON GOV'T OVERSIGHT, BAD BUSINESS: BILLIONS OF TAXPAYER DOLLARS WASTED ON HIRING CONTRACTORS 1 (2011), <https://docs.pogo.org/report/2011/bad-business-report-only-2011.pdf>; Elaine Kamarck, *Is government too big? Reflections on the size and composition of today's federal government*, BROOKINGS INST. (Jan. 28, 2025), <https://www.brookings.edu/articles/is-government-too-big-reflections-on-the-size-and-composition-of-todays-federal-government/>.

²³⁷ Brian Martucci, *Utilities await clarity on DOE loans as decisive court battle looms*, UTIL. DIVE (Feb. 5, 2025), <https://www.utilitydive.com/news/pacificorp-alliant-dte-doe-lpo-loans-freeze-trump/739270/>.

²³⁸ Press Release, Fed. Emergency Mgmt. Agency, FEMA Ends Wasteful, Politicized Grant Program, Returning Agency to Core Mission of Helping Americans Recovering from Natural Disasters (Apr. 4, 2025), <https://www.fema.gov/press-release/20250404/fema-ends-wasteful-politicized-grant-praxogram-returning-agency-core-mission>; NAT'L INST. BLDG. SCIS., NATURAL HAZARD MITIGATION SAVES 116 (2019), https://nibs.org/wp-content/uploads/2025/04/NIBS_MMC_MitigationSaves_2019-1.pdf

²³⁹ Steven H. Woolf, Opinion, *How to Wreck the Nation's Health, by the Numbers*, N.Y. TIMES (June 30, 2025), <https://www.nytimes.com/interactive/2025/06/30/opinion/hhs-cuts-harming-american-health.html>.

²⁴⁰ Daniella M. Cavalcanti et al., *Evaluating the impact of two decades of USAID interventions and projecting the effects of defunding up to 2030: a retrospective impact evaluation and forecasting analysis*, 406 LANCET J. 283, 290 (2005).

²⁴¹ Helen Floersh, *Report: Every dollar of NIH research funding doubles in economic returns*, FIERCE BIOTECH (Mar. 25, 2024), <https://www.fiercebiotech.com/research/report-every-dollar-nih-research-funding-doubles-economic-returns>.

VI. Conclusion & Recommendation

President Trump established DOGE in coordination with Elon Musk with the stated goal of modernizing federal operations. Instead, since its creation, it has become a source of immense waste, opacity, and harm. Despite claims of significant savings, the Subcommittee’s analysis reveals at least \$21.7 billion in wasted resources within just six months, largely due to disruptive actions and ambiguous authority. This waste stemmed from various sources, including billions paid to involuntarily separated employees, lost productivity from ill-conceived mandates, and the squandering of critical funds through cancelled projects and underutilized staff. Far from achieving its stated purpose, DOGE has undermined productive organizations, hindering efficiency and essential government services.

Given these substantial, documented instances of waste and damage, it is imperative that Offices of Inspectors General (“OIGs”) across the federal government launch comprehensive investigations into DOGE’s initiatives. These investigations should thoroughly research the specific instances of waste identified in this report, as well as any similar DOGE initiatives at their agencies, to establish the full scope of costs. Furthermore, OIGs must explore the likely future impacts of DOGE’s actions, especially the long-term effects of lost agency capacity and the increased reliance on contractors, which often come at a higher cost to taxpayers. Fully understanding and quantifying the true costs of DOGE’s operations is crucial to holding the administration accountable and preventing similar detrimental “efficiency” schemes in the future.

VII. Appendix

Waste by Category	Scope of Review	Cost of Waste
DOGE's Operations	-	\$50,519,609.69
USDS interagency reimbursements	USDS	\$41,121,156.00
Cost of agency DOGE teams	Multiple agencies (53)	\$9,398,453.69
Layoffs and Terminations	-	\$21,009,460,960.31
Planning and implementation	Government-wide	\$37,973,100.00
Involuntary administrative leave and severance pay	-	\$6,064,117,002.46
Probationary employees	Multiple agencies (18)	\$443,874,397.32
Non-probationary employees	-	\$5,620,242,605.14
Severance pay	Government-wide	\$5,008,662,113.40
Prolonged leave pending separation	CFPB, ED, USAGM, USAID	\$611,580,491.74
Deferred resignation program	Government-wide	\$14,762,224,251.00
Voluntary separation incentive payments	ED, HHS, SSA	\$61,865,000.00
Reinstating fired employees or hiring replacements	-	\$16,824,145.80
Probationary employees	Multiple agencies (18)	\$16,307,610.90
Case examples not related to litigation	DOE, USDA, CDC, NWS, DOS	\$516,534.90
Reorganization and reassignments	SSA, NPS	\$66,457,461.05
Cancelled Grants, Contracts, and Projects	-	\$147,652,416.30
Product spoilage and destruction at USAID	USAID	\$109,665,552.62
Funding stoppages at NIH and IRS	NIH, IRS	\$37,986,863.68
Red Tape and Other Burdensome Decisions	-	\$198,633,105.73
"Defend the spend" and credit card freezes	NASA, FAA, ACF	\$1,683,439.91
Return to office mandate relocation expenses	OPM	\$41,799,783.00
"5-things" email	Multiple agencies (21)	\$155,149,882.82
Lost Revenue	-	\$263,444,212.90
Lost interest and fee income from LPO loans	DOE	\$263,315,696.90
Lost civil monetary penalties	FDA	\$128,516.00
Grand Total	-	\$21,669,710,304.93

Summary of DOGE-generated waste estimates