

Defense

\$431
SAVINGS IN MILLIONS¹

DISCRETIONARY

Cut Non-Defense Research from the Defense Department Budget

The Congressionally Directed Medical Research Programs (CDMRP) is one of the oldest and largest examples of non-defense funding inside the DOD budget. It was started by Congress in FY 1992 with an appropriation of \$25 million for breast cancer research. Some of this funding goes to medical research for issues like post-traumatic stress or orthotics that are relevant to the DOD, but that is not always the case. In the years since the program's

inception, breast cancer has been the most heavily funded research area, with over \$3.6 billion.

In FY 2019 alone, Congress appropriated \$1.4 billion to support all Congressionally Directed Research Programs, including such non-defense medical issues as breast, ovarian, and prostate cancer; epilepsy; and autism.² The funding for non-defense research should be eliminated.

ADDITIONAL READING

- Senator Tom A. Coburn, *Department of Everything: Department of Defense Spending That Has Little to Do with National Security*, November 2012.
- Frederico Bartels, ed., "The Role of the 2020 National Defense Authorization Act (NDAA) in Rebuilding the U.S. Military," Heritage Foundation *Special Report* No. 208, February 6, 2019.

PROPOSAL	STATUS	EXPLANATION
President's Budget (FY2020)	NOT ADDRESSED	

\$253
SAVINGS IN MILLIONS³

DISCRETIONARY

DEFENSE

Combine Military Exchanges and Commissaries and Reduce Commissary Subsidies

The DOD operates two parallel but similar organizations that provide access to goods and services for servicemembers and their families. The commissaries provide groceries at cost plus 5 percent, which is sustainable only through an annual subsidy. In FY 2019, Congress subsidized the commissaries at almost \$1.3 billion.⁴

The DOD currently has an extensive and separate retail network to serve military personnel and their dependents. Maintaining access to affordable groceries and goods is important for servicemembers, particularly those who are stationed overseas or in remote locations. The military has three separate general-retail stores (exchanges). All three are

self-sustaining, relying on revenue from their sales rather than on direct appropriations.

In debates over the 2018 National Defense Authorization Act, Congress included a reporting requirement that would provide a cost-benefit analysis and aim to reduce the operational costs of commissaries and exchanges by \$2 billion. Congress should revisit this question and continue to consider ways to reform these systems. This is especially important at a time when the Government Accountability Office has found that the DOD does not properly measure the benefits created by these systems.⁵

ADDITIONAL READING

- Mackenzie Eaglen and Julia Pollack, “How to Save Money, Reform Processes, and Increase Efficiency in the Defense Department,” Heritage Foundation *Backgrounder* No. 2507, January 10, 2011.
- Congressional Budget Office, *Reducing the Deficit: Spending and Revenue Options*, March 2011.

PROPOSAL	STATUS	EXPLANATION
President’s Budget (FY2020)	PARTIALLY INCLUDED	Reduces subsidies for commissary operations.

\$147
SAVINGS IN MILLIONS⁶

DISCRETIONARY

Close Domestic Dependent Elementary and Secondary Schools

Congress should create real choice for military families and transition the Domestic Dependent Elementary and Secondary Schools system into a system of education savings accounts for military families. The current DDESS system serves only 4 percent of military-connected children;⁷ 80 percent of military-connected children attend traditional public schools. Additionally, over one-third of servicemembers consider their children’s schooling a deciding factor in continuing their military careers.⁸

The current system focuses on the needs of a minuscule minority to the detriment of the majority of its population.

There is no need for the military to operate schools in the United States. The Pentagon should act promptly to close these schools and transfer military dependents to local school systems, a process that the Trump Administration has initiated.⁹

ADDITIONAL READING

- Lindsey M. Burke and Anne Ryland, “A GI Bill for Children of Military Families: Transforming Impact Aid into Education Savings Accounts,” Heritage Foundation *Backgrounder* No. 3180, June 2, 2017.
- National Commission on Fiscal Responsibility and Reform, “\$200 Billion in Illustrative Savings: 2015 Savings,” draft document, undated.

PROPOSAL	STATUS	EXPLANATION
President’s Budget (FY2020)	NOT ADDRESSED	

DISCRETIONARY

\$3.9
SAVINGS IN BILLIONS¹⁰

DEFENSE

Reform Military Health Care

Congress should reform the DOD’s current TRI-CARE system and introduce a private-sector health insurance option for members of military families. This would give servicemembers and their families more choices and serve as a competition catalyst for the current TRICARE system. The Military Compensation and Retirement Modernization Commission assessed that “[t]he quality of TRI-CARE benefits as experienced by Service members and their families has decreased, and fiscal sustainability of the program has declined.”¹¹

Implementing a private-sector health insurance system would dramatically increase access and

options for members of military families while also reducing costs. A 2011 Heritage Foundation report proposed moving servicemembers and their dependents to the system currently used by civilian federal employees, which would save \$1.4 billion in the first year and significantly more in future years.¹² The January 2015 final report of the congressionally chartered Military Compensation and Retirement Modernization Commission recommended that military dependents be allowed to choose from a selection of commercial health insurance plans and estimated that this would save \$3.90 billion in the first year and more in the future.¹³

ADDITIONAL READING

- Baker Spring, “Saving the American Dream: Improving Health Care and Retirement for Military Service Members and Their Families,” Heritage Foundation *Backgrounder* No. 2621, November 17, 2011.
- “Appendix D: Cost Data,” in Military Compensation and Retirement Modernization Commission, *Report of the Military Compensation and Retirement Modernization Commission: Final Report*, January 2015.

PROPOSAL	STATUS	EXPLANATION
President’s Budget (FY2020)	NOT ADDRESSED	

\$9.0
SAVINGS IN BILLIONS¹⁴

DISCRETIONARY

Increase Use of Performance-Based Logistics

Congress should incentivize and enable the broader use of Performance-Based Logistics throughout the acquisition process. The Department of Defense should increase the use of PBL in weapon-systems maintenance and sustainment. It is estimated that these arrangements could save between \$9 billion and \$32 billion a year.¹⁵ PBL is an arrangement in which the contractor is responsible for a larger portion of the support throughout the life cycle of the product. Thus, instead of being associated with the delivery of a platform, a contract is associated

with the proper functioning of that platform.¹⁶ This serves to align the contractor’s interests with the DOD’s interest in maintaining the readiness of platforms.

PBL is not appropriate for all systems and should be applied judiciously. It is both DOD policy and a priority for product-support solutions, and it is estimated that it saves between 5 percent and 20 percent of contract costs.¹⁷

ADDITIONAL READING

- Baker Spring, “Performance-Based Logistics: Making the Military More Efficient,” Heritage Foundation *Backgrounder* No. 2411, May 6, 2010.
- Mackenzie Eaglen and Julia Pollack, “How to Save Money, Reform Processes, and Increase Efficiency in the Defense Department,” Heritage Foundation *Backgrounder* No. 2507, January 10, 2011.

PROPOSAL	STATUS	EXPLANATION
President’s Budget (FY2020)	NOT ADDRESSED	

\$0
(NO SAVINGS)¹⁸

DISCRETIONARY

DEFENSE

Reduce Excess Infrastructure

According to recent DOD estimates, the military has approximately 19 percent excess capacity, ranging from 6 percent in the Navy to 29 percent in the Army.¹⁹ As the military grows, it is not likely to need the same types of facilities it now has. As it stands, the DOD may not even thoroughly analyze its infrastructure needs.²⁰

Congress routinely blocks the DOD’s efforts to right-size its infrastructure. The last time the DOD was able to shape its infrastructure footprint was during the 2005 Base Realignment and Closure round. Since 2012, the DOD has asked for BRAC

authority every year, and Congress has rejected it every year. Both the Senate and the House drafted versions of BRAC when discussing the 2018 National Defense Authorization Act, but none of the proposals ever made it into the legislation.

As it works to expand the military, Congress should allow the DOD to conduct a rigorous and transparent review of its current and future infrastructure needs, including the closing of bases and facilities as appropriate. While this process will come with an up-front cost, the DOD estimates that it could save \$2 billion annually once it is fully implemented.²¹

ADDITIONAL READING

- Frederico Bartels, “Guidelines for a Better—and Necessary—Round of BRAC,” Heritage Foundation *Backgrounder* No. 3257, October 19, 2017.
- Diana Cahn, “Policy Experts Urge Congress to Back New Round of Base Realignments and Closures,” *Stars and Stripes*, June 19, 2017.

PROPOSAL	STATUS	EXPLANATION
President’s Budget (FY2020)	NOT ADDRESSED	

\$434
SAVINGS IN MILLIONS²²

DISCRETIONARY

Reform the Basic Allowance for Housing

For FY 2019, the DOD requested \$21.7 billion in Basic Allowance for Housing for both enlisted personnel and officers.²³ Congress needs to reform the rules for the BAH and restore it to its proper role as an allowance by requiring married military couples to share a single allowance and requiring all servicemembers to document their housing expenditures in order to receive the allowance. Servicemembers are not entitled to and should have no expectation that money above what they pay for housing can be retained as “extra compensation.”

These changes would reduce costs and are completely appropriate. Congress should phase in more accurate housing allowances, because the BAH is designed solely to help servicemembers pay for accommodations. A U.S. Army Audit Agency report estimated that married servicemembers receive \$200 million more in BAH than their actual housing costs.²⁴ Congress should phase in more accurate housing allowances beginning with the FY 2019 National Defense Authorization Act. This would save an estimated \$434 million in FY 2020.

ADDITIONAL READING

- Frederico Bartels, ed., “The Role of the 2020 National Defense Authorization Act (NDAA) in Rebuilding the U.S. Military,” Heritage Foundation *Special Report* No. 208, February 6, 2019.
- Leo Shane III, “Group Wants Lawmakers to Cap Military Housing Stipends to Curb Costs,” *Military Times*, March 29, 2017.

PROPOSAL	STATUS	EXPLANATION
President’s Budget (FY2020)	NOT ADDRESSED	

DISCRETIONARY

\$880
SAVINGS IN MILLIONS²⁵

DEFENSE

Replace Military Personnel in Commercial Positions with Civilian Employees

The DOD currently employs approximately 340,000 active-duty military personnel to perform support functions in commercial positions. Some of these positions can be transformed into civilian positions without losing the possibility of allocating military personnel to commercial positions to enable them to rotate away from combat positions. The Congressional Budget Office has analyzed the possibility of transforming 80,000 of these positions.²⁶

Military personnel are inherently more expensive than civilians because the required training and rotations are shorter than the time that a civilian

usually spends on a job. According to the CBO, the savings would be generated because of two factors: On average, civilians are 30 percent less expensive, and fewer civilians than the number of military personnel can be employed in the same positions.²⁷

The savings vary depending on the replacement rate that the DOD achieves. In similar earlier initiatives, the DOD was able to average a ratio of 1:1.5, with two civilians replacing three military personnel. Even a replacement ratio of 1:1 would save \$3.1 billion annually. At a ratio of 1:1.5, the amount would reach \$5.7 billion.

ADDITIONAL READING

- Congressional Budget Office, *Replacing Military Personnel in Support Positions with Civilian Employees*, December 2015.

PROPOSAL	STATUS	EXPLANATION
President's Budget (FY2020)	NOT ADDRESSED	

POLICY RIDERS

Do not impose renewable energy mandates in the Department of Defense. Such mandates impede marketplace diversity by undermining the incentives for producers of renewable energy to develop competitively priced products. Fuel is as much an asset as it is a point of vulnerability for the military. To protect taxpayers from undue DOD energy expense, Congress should remove technology-specific and fuel-specific mandates from the military.²⁸ In particular, under Section 2911(e) of Title 10 of the United States Code, the Defense Department is obligated to produce or procure 25 percent of the energy consumed in DOD facilities from renewable sources by 2025. This mandate, which is forcing the Pentagon to expend ever more resources on renewable energy rather than on military capability, should be ended immediately.²⁹

Lift the moratorium on public-private competitions. Under pressure from federal employee unions since 2012, Congress has prohibited competition between public and private organizations to determine which could provide more cost-effective services for the U.S. government. This moratorium extends to public-public competitions, which leads to situations in which the municipality where a base is located cannot offer its services to the installation. DOD-specific competitions remain prohibited under Section 325 of the National Defense Authorization Act for FY 2010,³⁰ yet even critics will admit that “competition is the greatest single driver of performance and cost improvement.”³¹ The RAND Corporation has estimated that opening support services for the military to private competition could result in savings of between 30 percent and 60 percent.³² The common criticism leveled against such competition is that the process has not been updated and has yielded problems for both government and the private sector.³³ This is more reason for Congress to revisit Circular A-76 and engage the issue.

Develop cost-effective auditing of the Department of Defense. Congress should examine ways to accomplish the purpose of an audit at a lower cost. Section 1003 of Public Law 111-84 and Section 1003 of Public Law 112-81 directed that DOD financial statements would have to be “validated as ready for audit no later than September 30, 2017.”³⁴ The DOD has stated that it is now officially “under audit.” Audit results that lead to actual reduced waste or inefficiency are rare, and many companies that can legally escape undergoing financial audit choose to do so.³⁵ There are better methods to reduce waste or inefficiency, such as “waste audits” or zero-based budgeting techniques. In addition, many of the audit requirements imposed on private corporations make little sense when applied to the DOD. An example of the illogic of the financial audit construct as applied to the department is the requirement to report precisely the value of all \$2.4 trillion worth of its tangible assets, including decades-old equipment like M113 armored personnel carriers purchased in the 1970s and buildings constructed hundreds of years ago.³⁶ This makes sense in the private sector, not in the DOD.

Support the seamless integration of the national technology and industrial base. The FY 2017 National Defense Authorization Act required the Secretary of Defense to develop a plan to “reduce the barriers to the seamless integration” of the NTIB.³⁷ Congress should support reforms that will make it easier for the U.S. to export defense technologies to its closest allies, the United Kingdom and Australia. These should include allowing all defense-related exports to be licensed to these close allies absent a U.S. decision to refuse within a specified and limited time period and the system-level licensing of such exports, which would allow the automatic and immediate export of follow-on parts, components, servicing, or technical plans. Canada is already treated separately under U.S. law, and the Secretary of Defense’s plan should reflect this fact and ensure that its exemption is updated to show the pending completion of export-control reform and to remove any other impediments discovered in the course of preparing the plan.

Establish education savings accounts (ESAs) for military-connected children. Empowering all families who serve with school choice would ensure that their children do not face mandatory assignment to the nearest district school. Providing military parents with ESAs would allow them to find education options that are the right fit for their children wherever their next assignment takes them. ESAs have garnered support from 75 percent of active-duty military families.³⁸ Moreover, Congress can repurpose existing federal revenue sources, such as Impact Aid or other titles in the Elementary and Secondary Education Act, to fund ESAs for children of military families.³⁹ ESAs can improve education options for military children because they meet the unique needs of military families.

ENDNOTES

1. Savings of \$431.3 million for FY 2020 include \$265.6 million for CDMRP and \$165.7 million for civil military programs. CDMRP savings are based on FY 2018 spending levels for research on autism, breast cancer, epilepsy, ovarian cancer, and prostate cancer as reported in U.S. Department of Defense, U.S. Army Medical Research and Materiel Command, Congressionally Directed Medical Research Programs, *Congressionally Directed Medical Research Programs: 2018 Annual Report*, September 30, 2018, <https://cdmrp.army.mil/pubs/annreports/2018annrep/2018annreport.pdf> (accessed March 14, 2019). Savings in civil military programs are based on FY 2020 requested levels of \$165.7 as reported in U.S. Department of Defense, Office of the Under Secretary of Defense (Comptroller), *Department of Defense Budget, Fiscal Year 2020: Operation and Maintenance Programs (O-1), Revolving and Management Funds (RF-1)*, March 2019, p. 28A, https://comptroller.defense.gov/Portals/45/Documents/defbudget/fy2020/fy2020_o1.pdf (accessed March 14, 2019).
2. U.S. Department of Defense, Congressionally Directed Medical Research Programs, “About Us: Funding History,” last updated December 14, 2018, <http://cdmrp.army.mil/about/fundinghistory> (accessed March 14, 2019).
3. Savings of \$253 million for FY 2020 are based on the FY 2019 subsidy level of \$1.266 billion as found in U.S. Department of Defense, Office of the Under Secretary of Defense (Comptroller), *Department of Defense Budget, Fiscal Year 2020: Operation and Maintenance Programs (O-1), Revolving and Management Funds (RF-1)*, p. 6. The \$253 million in savings represents a 20 percent reduction in the \$1.266 billion requested subsidy.
4. House Report No. 115-874, *John S. McCain National Defense Authorization Act for Fiscal Year 2019*, Conference Report to Accompany H.R. 5515, 115th Cong., 2nd Sess., July 25, 2018, p. 767, <https://www.congress.gov/115/crpt/hrpt874/CRPT-115hrpt874.pdf> (March 15, 2019).
5. U.S. Government Accountability Office, *Defense Commissaries: DOD Needs to Improve Business Processes to Ensure Patron Benefits and Achieve Operational Efficiencies*, GAO-17-80, March 2017, <https://www.gao.gov/products/GAO-17-80> (accessed March 15, 2019).
6. Savings of \$147 million in FY 2020 are based on the FY 2019 estimated spending level of \$589 million for DDESS as found in U.S. Department of Defense, *Fiscal Year (FY) 2019 President’s Budget: Operation and Maintenance, Defense-Wide, DoD Dependents Education*, February 2018, p. DoDDE-370, http://comptroller.defense.gov/Portals/45/Documents/defbudget/fy2019/budget_justification/pdfs/01_Operation_and_Maintenance/O_M_VOL_1_PART_1/DoDDE_OP-5.pdf (accessed March 15, 2019). This estimate assumes a phased-in reduction in DDESS spending amounting to a 25 percent cut in FY 2020.
7. Lindsey M. Burke and Anne Ryland, “A GI Bill for Children of Military Families: Transforming Impact Aid into Education Savings Accounts,” Heritage Foundation *Backgrounder* No. 3180, June 2, 2017, <http://www.heritage.org/education/report/gi-bill-children-military-families-transforming-impact-aid-education-savings>.
8. Jim Cowen and Marcus S. Lingenfelter, “The Stealth Factor in Military Readiness,” *The Hill*, February 27, 2017, <http://thehill.com/blogs/congress-blog/education/321321-the-stealth-factor-in-military-readiness> (accessed March 15, 2019).
9. Karen Jowers, “Pentagon May Stop Running Stateside Schools for Military Children,” *Military Times*, November 14, 2017, <https://www.militarytimes.com/newsletters/pay-benefits/2017/11/13/pentagon-may-stop-running-state-side-schools-for-military-children/> (accessed March 15, 2019).
10. Estimated savings of \$3.90 billion for FY 2020 are based on implementation of Recommendation 6 as outlined in Military Compensation and Retirement Modernization Commission, *Report of the Military Compensation and Retirement Modernization Commission: Final Report*, January 2015, pp. 79–119, <https://docs.house.gov/meetings/AS/AS00/20150204/102859/HHRG-114-AS00-20150204-SD001.pdf> (March 15, 2019). The commission estimated that this proposal would save \$3.90 billion in the first year and more than \$6 billion per year once fully implemented.
11. *Ibid.*, p. 81.
12. Baker Spring, “Saving the American Dream: Improving Health Care and Retirement for Military Service Members and Their Families,” Heritage Foundation *Backgrounder* No. 2621, November 17, 2011, <http://www.heritage.org/research/reports/2011/11/saving-the-american-dream-improving-health-care-and-retirement-for-military-service-members>.
13. Military Compensation and Retirement Modernization Commission, *Report of the Military Compensation and Retirement Modernization Commission: Final Report*, p. 262.
14. Savings of \$9 billion for FY 2020 represent the low end of a range of estimated savings from two reports: John Boyce and Allan Banghart, “Performance Based Logistics and Project Proof Point: A Study of PBL Effectiveness,” *Defense AT&L: Product Support Issue*, March–April 2012, pp. 26–30, https://www.dau.mil/library/defense-atl/DATLFiles/Mar_Apr_2012/boyce_banghart.pdf (accessed March 15, 2019), and Jacques S. Gansler, William Lucyshyn, Lisa H. Harrington, and Amelia Cotton Corl, *The Current State of Performance Based Logistics and Public–Private Partnerships for Depot-Level Maintenance: Operating Models, Outcomes, and Issues*, University of Maryland, School of Public Policy, Center for Public Policy and Private Enterprise, October 2010, <http://cpppe.umd.edu/file/861/download?token=ipx2r1Sr> (accessed March 15, 2019). The estimates of cost savings range from a notably conservative or low level of \$9 billion per year to \$32 billion per year. Heritage experts conservatively assume that the DOD would initially realize the lowest range of these savings at \$9 billion per year in FY 2020, with that figure growing to \$32 billion per year over the 10-year period.
15. Baker Spring, “Performance-Based Logistics: Making the Military More Efficient,” Heritage Foundation *Backgrounder* No. 2411, May 6, 2010, <http://www.heritage.org/defense/report/performance-based-logistics-making-the-military-more-efficient>.
16. Daniel Gouré, “Performance-Based Logistics Contracts Continue to Prove Their Value,” Lexington Institute, January 17, 2014, <http://www.lexingtoninstitute.org/performance-based-logistics-contracts-continue-to-prove-their-value/> (accessed March 15, 2019).
17. U.S. Department of Defense, Assistant Secretary of Defense, Logistics & Materiel Readiness, *PBL Guidebook: A Guide to Developing Performance-Based Arrangements*, 2016, p. 12, <http://acqnotes.com/wp-content/uploads/2017/07/Performance-Based-Logistics-Guidebook-March-2016.pdf> (accessed March 15, 2019).

18. We do not assume any savings for FY 2020. However, the Department of Defense estimates that once fully implemented, a BRAC would save \$2 billion annually. See U.S. Department of Defense, Office of the Under Secretary of Defense (Comptroller), Chief Financial Officer, *Defense Budget Overview: United States Department of Defense Fiscal Year 2017 Budget Request*, February 2016, p. 2-4, http://comptroller.defense.gov/Portals/45/Documents/defbudget/fy2017/FY2017_Budget_Request_Overview_Book.pdf (accessed March 15, 2019).
19. U.S. Department of Defense, *Department of Defense Infrastructure Capacity*, October 2017, p. 3, https://lyxsm73j7aop3quc9y5ifaw3-wpengine.netdna-ssl.com/wp-content/uploads/2017/10/101717_DoD_BRAC_Analysis.pdf (accessed March 15, 2019).
20. Frederico Bartels, “Bad Idea: Using a Growing Force as an Excuse Not to Conduct BRAC,” Center for Strategic and International Studies, *Defense 360*, December 13, 2018, <https://defense360.csis.org/bad-idea-using-a-growing-force-as-an-excuse-not-to-conduct-brac/> (accessed March 15, 2019).
21. James Mattis, Secretary of Defense, “Written Statement for the Record,” testimony before the Committee on Armed Services, U.S. House of Representatives, June 12, 2017, p. 11, <http://docs.house.gov/meetings/AS/AS00/20170612/106090/HHRG-115-AS00-Bio-MattisJ-20170612.pdf> (accessed March 15, 2019).
22. Estimated savings of \$434 million for FY 2020 are based on an assumed 2 percent reduction in BAH costs. While the exact level of savings is uncertain, and while more accurate allowances could change behaviors and affect actual housing costs, Heritage experts estimate that a phased-in approach would reduce BAH costs by 2 percent in FY 2020, rising to 8 percent in FY 2023. In FY 2018, the DOD spent \$21.744 billion on BAH. The \$434 million in FY 2020 savings equals 2 percent of this cost. See U.S. Department of Defense, Office of the Under Secretary of Defense (Comptroller), *Department of Defense Budget, Fiscal Year 2020: Military Personnel Programs (M-1)*, March 2019, p. 17A, https://comptroller.defense.gov/Portals/45/Documents/defbudget/fy2020/fy2020_m1.pdf (accessed March 15, 2019).
23. U.S. Department of Defense, Office of the Under Secretary of Defense (Comptroller), *Department of Defense Budget, Fiscal Year 2018: Military Personnel Programs (M-1)*, May 2017, p. 22A, http://comptroller.defense.gov/Portals/45/Documents/defbudget/fy2018/fy2018_m1.pdf (accessed March 15, 2019).
24. Senate Report No. 114-255, *National Defense Authorization Act for Fiscal Year 2017*, Committee on Armed Services, U.S. Senate, 114th Cong., 2nd Sess., May 18, 2016, p. 164, <https://www.congress.gov/114/crpt/srpt255/CRPT-114srpt255.pdf> (accessed March 15, 2019).
25. Estimated savings of \$880 million for FY 2020 are based on a five-year phase-in of the proposal, leading to the midpoint of the CBO’s estimated annualized savings of between \$3.1 billion and \$5.7 billion. We assume savings of \$880 million in the first year, increasing by \$880 million each year until year five, when total annualized savings reach the midpoint—\$4.4 billion—of the CBO’s estimated savings. Congressional Budget Office, *Replacing Military Personnel in Support Positions with Civilian Employees*, December 2015, <https://www.cbo.gov/publication/51012> (accessed March 15, 2019).
26. *Ibid.*
27. *Ibid.*, p. 3.
28. Rachel Zissimos and Katie Tubb, “The New Administration’s Policy Should Reflect that Biofuels Cannot Meet Military Needs,” Heritage Foundation *Issue Brief* No. 4643, January 4, 2017, <http://www.heritage.org/defense/report/the-new-administrations-policy-should-reflect-biofuels-cannot-meet-military-needs>.
29. Jack Spencer, “Capability, Not Politics, Should Drive DOD Energy Research,” Heritage Foundation *WebMemo* No. 3299, June 22, 2011, <http://www.heritage.org/research/reports/2011/06/capability-not-politics-should-drive-dod-energy-research>.
30. H.R. 2647, National Defense Authorization Act for Fiscal Year 2010, Public Law 111-84, 111th Cong., October 28, 2009, <https://www.gpo.gov/fdsys/pkg/PLAW-111publ84/pdf/PLAW-111publ84.pdf> (accessed March 14, 2019).
31. Stan Soloway, “It’s Time to Bury A-76—It Worked Once, But Its Day Is Past,” *Government Executive*, January 4, 2017, <http://www.govexec.com/excellence/promising-practices/2017/01/its-time-bury-76it-worked-once-its-day-past/134305/> (accessed March 14, 2019).
32. Susan M. Gates and Albert A. Robbert, *Personnel Savings in Competitively Sourced DoD Activities: Are They Real? Will They Last?* (Santa Monica, CA: RAND Corporation, National Defense Research Institute, 2000), https://www.rand.org/content/dam/rand/pubs/monograph_reports/2007/MR1117.pdf (accessed March 15, 2019).
33. Valerie Ann Bailey Grasso, “Circular A-76 and the Moratorium on DOD Competitions: Background and Issues for Congress,” Congressional Research Service *Report for Congress*, January 16, 2013, <https://fas.org/sgp/crs/misc/R40854.pdf> (accessed March 15, 2019).
34. Cheryl Pellerin, “DOD Makes Audit Progress, But Challenges Remain,” U.S. Department of Defense, May 15, 2014, <http://archive.defense.gov/news/newsarticle.aspx?id=122263> (accessed March 15, 2019).
35. Arthur J. Radin and Miriam E. Katowitz, “Have Audits Become Too Inefficient and Expensive?” *The CPA Journal*, February 2016, <https://www.cpajournal.com/2016/02/01/audits-become-inefficient-expensive/> (accessed March 15, 2019).
36. Tom Spoehr, “The Unaffordable Pentagon Audit,” *The National Interest*, December 25, 2017, <http://nationalinterest.org/feature/the-unaffordable-pentagon-audit-23784> (accessed April 17, 2018).
37. S. 2943, National Defense Authorization Act for Fiscal Year 2017, Public Law 114-328, 114th Cong., December 23, 2016, <https://www.gpo.gov/fdsys/pkg/PLAW-114publ328/pdf/PLAW-114publ328.pdf> (accessed March 15, 2019).
38. Lindsey M. Burke, “A G.I. Bill for Children from Military Families,” Heritage Foundation *Commentary*, January 29, 2018, <https://www.heritage.org/education/commentary/gi-bill-children-military-families>.
39. Burke and Ryland, “A G.I. Bill for Children of Military Families: Transforming Impact Aid into Education Savings Accounts.”