

GAO Highlights

Highlights of [GAO-25-107581](#), a report to congressional committees

Why GAO Did This Study

Specific DOD components are required by law to annually submit lists of unfunded priorities to Congress within 10 days of release of the President's budget request. Unfunded priority lists include billions of dollars' worth of additional military needs not included in the President's budget request, such as aircraft and military construction.

Senate Report 118-58 included a provision for GAO to review how specific DOD components develop unfunded priority lists. This report examines how amounts for unfunded priorities changed over time and the extent to which selected DOD components addressed statutory elements in the fiscal year 2025 submissions for unfunded priorities, among other objectives.

GAO reviewed the 87 unfunded priority lists submitted to Congress between fiscal years 2020 and 2025 by all 18 DOD components required to do so. GAO also reviewed associated budget documentation. GAO selected a mix of 11 DOD components, varying by type, to assess whether their respective fiscal year 2025 unfunded priority lists addressed statutory elements.

What GAO Recommends

GAO recommends that Congress consider revising 10 U.S.C. § 222a to clarify how unfunded priorities should be prioritized. GAO is also making five recommendations to DOD to ensure that all statutory elements are addressed in future submissions. DOD concurred with four recommendations and did not concur with one. GAO continues to believe that this recommendation is warranted, as discussed in the report.

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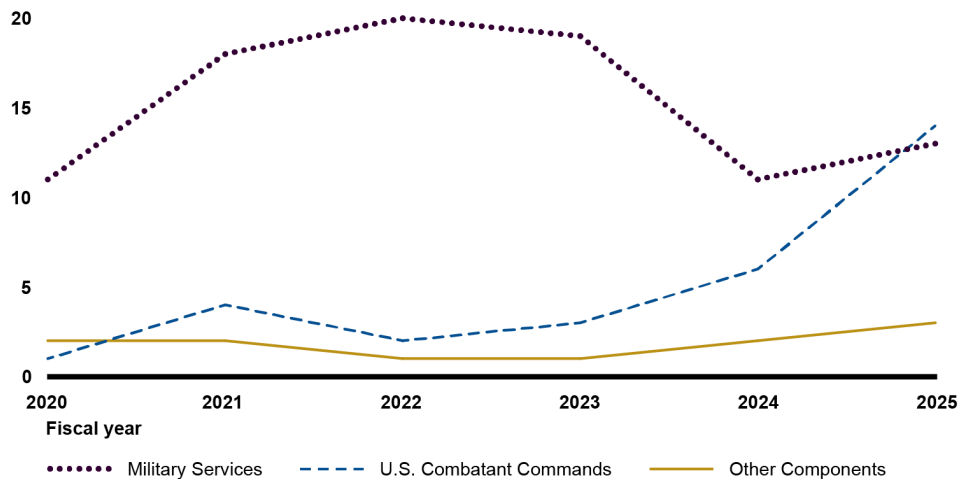
DEFENSE BUDGET

DOD Should Address All Statutory Elements for Unfunded Priorities

What GAO Found

Department of Defense (DOD) components submitted unfunded priorities to Congress totaling \$134 billion from fiscal year 2020 through fiscal year 2025, an increase of 73 percent over the time frame when adjusted for inflation, according to GAO's analysis. These DOD components include the military services, the combatant commands, the National Guard Bureau and the Missile Defense Agency. For example, during the 6-year period, the military services identified \$91.8 billion, which comprised 69 percent of the total amount for unfunded priorities. Of that, the Navy identified the most funding overall, \$27 billion, largely for aircraft procurement and ship building. In fiscal year 2025, combatant commands identified the most for unfunded priorities, with U.S. Indo-Pacific Command having the largest amount of \$11 billion.

Amounts Submitted for Unfunded Priorities by DOD Component Type, Fiscal Years 2020–2025
Dollars (in billions)



Source: GAO analysis of Department of Defense (DOD) data. | GAO-25-107581

Note: The other components from DOD include the National Guard Bureau and the Missile Defense Agency. Amounts are not adjusted for inflation.

Selected DOD components inconsistently addressed required statutory reporting elements and used different methodologies to prioritize and report their fiscal year 2025 submissions for unfunded priorities, according to GAO analysis. Six of the 11 DOD components GAO reviewed addressed all required statutory elements in their submissions to Congress. However, five did not do so, leaving out information on appropriation accounts and the reason why the recommended funding was not in the President's budget request. GAO also found the statute is unclear on how unfunded priorities should be prioritized, which led to variation in the submissions reviewed. Without revising the statute to clarify how DOD should prioritize and report unfunded priorities to Congress, and without DOD components addressing all statutory elements, Congress may not have critical input to make informed funding decisions when assessing how to best address DOD's readiness and warfighter needs for the fiscal year.