



September 2025

DEFENSE BUDGET

DOD Should Address All Statutory Elements for Unfunded Priorities

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.

For more information, contact Rashmi Agarwal at AgarwalR@gao.gov or Mona Sehgal at SehgalM@gao.gov.

September 2025

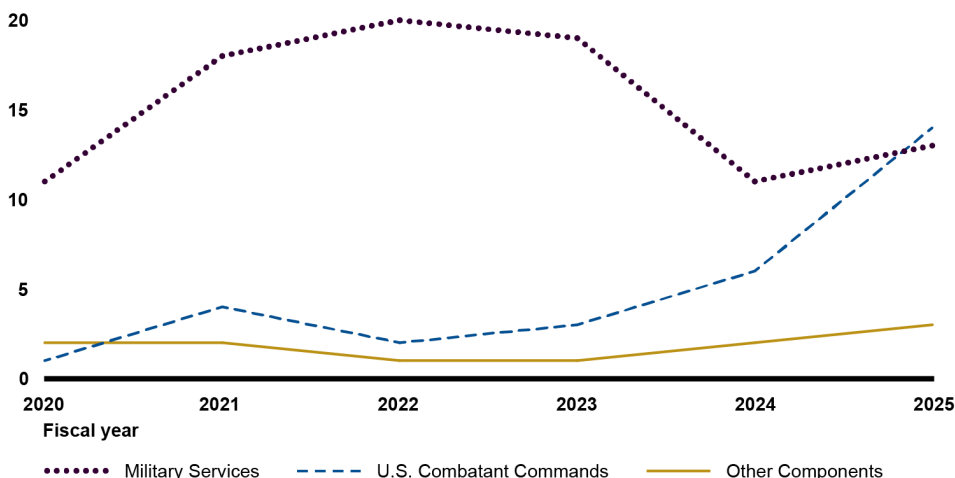
DEFENSE BUDGET

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.

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Abbreviations

DOD	Department of Defense
FYDP	Future-Years Defense Plan/Program
MDA	Missile Defense Agency
NDAA	National Defense Authorization Act
PPBE	Planning, Programming, Budgeting, and Execution
UPL	Unfunded Priority List

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September 4, 2025

Congressional Committees

The Department of Defense (DOD) is the largest federal agency with a discretionary budget of \$848.3 billion in fiscal year 2025. During the formulation of the President's annual budget request, DOD must prioritize its needs and make decisions about which items to include and exclude as part of the budget request. However, the National Defense Authorization Act (NDAA) for Fiscal Year 2017 directed certain DOD components to communicate to Congress about defense priorities that were not included in the President's budget request.¹ These DOD components include the military services, the combatant commands, the National Guard Bureau and the Missile Defense Agency (MDA). Specifically, the NDAA requires these DOD components to submit unfunded priority lists (UPLs) to Congress not later than 10 days after submission of the President's annual budget request.² UPL submissions typically include programs or mission requirements associated with an operational need, which would have been recommended for funding in the President's budget request had additional resources been available, or the requirement emerged while the budget was being developed and was not included.³ These UPLs include billions of dollars' worth of military requirements, such as military construction or the procurement of aircraft.

While members of Congress have debated the utility and effect of UPLs, Congress uses UPLs and their associated justifications to evaluate DOD's annual budget request and consider appropriating more funding than requested in the President's budget to address unfunded priorities. The Senate report accompanying a bill for the National Defense Authorization Act for Fiscal Year 2024 included a provision for us to

¹National Defense Authorization Act for Fiscal Year 2017, Pub. L. No. 114-328, § 1064 (2016), *as amended; codified at* 10 U.S.C. § 222a.

²The President is required to submit to Congress a budget request for the upcoming fiscal year no later than the first Monday in February. However, there is no penalty for late submission by the President. 31 U.S.C. § 1105.

³The President formally transmits proposals for allocating resources to the Congress through the budget. The Congress considers the recommendations and uses the information included in the budget as it drafts and passes laws that affect spending and receipts. The complete process—from formulation to appropriation—generally occurs over the course of 18 months. See, OMB Circular No. A-11, *Preparation, Submission, and Execution of the Budget*, pt. 1, § 10 (July 2024).

review the development of and changes in UPLs over time, among other things.⁴ This report examines (1) how the amounts for unfunded priorities submitted by DOD components changed from fiscal year 2020 through fiscal year 2025; (2) how selected DOD components received funding for unfunded priorities from fiscal year 2020 through fiscal year 2024; and (3) the extent to which selected DOD components addressed the required elements in relevant federal statutes in their respective unfunded priority list submissions for fiscal year 2025.

To address our first objective, we obtained documentation and received written responses to questions from all 18 DOD components that were required to submit UPLs between fiscal year 2020 and fiscal year 2025. We aggregated total amounts of UPL priorities by DOD component, fiscal year, and appropriation account.⁵ To address our second objective, we reviewed unclassified UPL submissions, budget documentation, and tracking methods for 11 of the 18 DOD components required to submit UPLs. We chose these 11 DOD components to include a mix of military services, combatant commands, and other components. These 11 DOD components include the five military services (Army, Navy, Air Force, Marine Corps, and Space Force); four combatant commands (U.S. Indo-Pacific Command, U.S. Northern Command, U.S. Space Command, and U.S. Special Operations Command); and two other components (the National Guard Bureau and MDA).⁶ We reviewed appropriations accounts

⁴S. Rep. No. 118-58, at 235-36 (2024).

⁵10 U.S.C. §§ 222a and 5513. DOD components required to submit UPLs between fiscal year 2020 and fiscal year 2025 were the Army, Navy, Air Force, Marine Corps, Space Force, U.S. Africa Command, U.S. Central Command, U.S. Cyber Command, U.S. European Command, U.S. Indo-Pacific Command, U.S. Northern Command, U.S. Southern Command, U.S. Space Command, U.S. Special Operations Command, U.S. Strategic Command, U.S. Transportation Command, the National Guard Bureau and the Missile Defense Agency. The Missile Defense Agency was a required reporter pursuant to 10 U.S.C. § 222b, which was repealed and then reenacted as 10 U.S.C. § 5513 by the Servicemember Quality of Life Improvement and National Defense Authorization Act for Fiscal Year 2025, Pub. L. No. 118-159, § 1649(a) (2024).

⁶In this report, we collectively refer to the Army, Navy, Air Force, Marine Corps, and Space Force as the “military services.” We chose U.S. Special Operations Command and U.S. Space Command because they have acquisition authority or oversight responsibility. U.S. Special Operations Command acquisition authority is authorized under 10 U.S.C. 167(e)(4). While U.S. Space Command does not have its own acquisition authority, its Commander is one of six members of the Secretary of the Air Force’s Space Acquisition Council that oversees acquisition and integration of space systems and programs of the armed forces in order to ensure integration across the national security space enterprise. 10 U.S.C. § 9021(b). We also chose two additional combatant commands—U.S. Indo-Pacific Command and U.S. Northern Command—to better represent the geographic combatant commands in our analyses.

for the following: (1) Research, Development, Test, and Evaluation, (2) Procurement, and (3) Military Construction.⁷ We also reviewed DOD's quarterly budget execution reports to track funding trends and adjustments, including transfers and reprogramming, and interviewed agency officials.⁸ To address our third objective, we reviewed the unclassified fiscal year 2025 UPL submissions of the same 11 DOD components selected for the second objective to evaluate whether the lists included all elements required by statute.⁹ We also interviewed agency officials regarding their UPL submissions. We only assessed the official UPL transmitted to Congress and any supporting documentation provided at the same time or within the 10-day time frame to submit the

⁷We did not conduct a similar review as part of our second objective for Operation and Maintenance or classified program budget lines. The DOD budget request and explanatory statements accompanying appropriations do not include Operation and Maintenance budget information at the same level of detail as other appropriations accounts. We did not review classified program budget lines for this objective in order to issue a public report.

⁸We reviewed DOD quarterly budget execution reports, which are submitted 30 days after the end of each quarter. DOD components report their execution of appropriated amounts by budget line item in these quarterly reports; however, these reports are not detailed enough to distinguish unfunded priorities from other activities included in each budget line. Additionally, within each appropriation account, unfunded priorities are generally associated with established activities. Our analysis for the second objective did not include fiscal year 2025, as final appropriations had not been enacted at the time of our review.

⁹The UPL statutory elements in effect for fiscal year 2025 for all required components except for the Missile Defense Agency are (1) a summary description of the priority, including the objectives outlined in the National Defense Strategy and the National Military Strategy to be advanced if the priority were funded in whole or in part; (2) additional amount of funds recommended for the priority; (3) priority account information; (4) a detailed assessment of each specific risk that would be reduced in executing the National Defense Strategy and the National Military Strategy if the priority were funded in whole or in part; (5) the requirement to be addressed by the priority; (6) the reason why the funding for the priority was not included in the President's budget; (7) a description of any funding provided for the requirement in the current and preceding fiscal years; and (8) an assessment of the effect that providing funding for the priority would have on the future-years defense plan. We could not assess the element which asks for a description of funding provided for the requirement in the current and preceding fiscal years. DOD's final fiscal year 2024 appropriation was enacted after components had submitted their UPLs for fiscal year 2025. Further Consolidated Appropriations Act, 2024, Pub. L. No. 118-47, div. A (March 23, 2024). As such, DOD components could not provide information about current year funding of requirements to be addressed by unfunded priorities. The Missile Defense Agency is required to report (1) a summary description of the priority, including the objectives to be achieved if such priority is funded whether in whole or in part; (2) the amount of funds recommended in connection with the objectives; and (3) the account information with respect to each priority.

UPLs after the release of the President's budget request.¹⁰ See appendix I for more details about our scope and methodology.

We conducted this performance audit from May 2024 to September 2025 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

DOD Budget Process Overview

The budget process begins with an examination of the military role and defense posture of the U.S. and DOD in the world environment, considering enduring national security objectives and the need for efficient management of resources. Based on internal programming guidance incorporating strategic objectives, including military roles and posture for the upcoming fiscal year, DOD components develop programs consistent with the guidance.¹¹ Following review and approval of component programs by the Chairman of the Joint Chiefs of Staff, the components develop and submit detailed budget estimates for their programs to the Under Secretary of Defense (Comptroller). The DOD Comptroller, in coordination with the Office of Management and Budget, reviews and prepares DOD's budget for inclusion in the President's annual budget request submitted to Congress. The Office of Management and Budget also reviews congressional budget justification materials prepared by departments and agencies, which are needed to explain their budget requests to their responsible congressional subcommittees.

Congress then considers the budget proposals and passes appropriations acts providing amounts for DOD and its components. Some DOD components receive appropriations into multiple accounts such as Operation and Maintenance; Procurement; Military Personnel; and Military Construction. Congress directs in conference reports or

¹⁰10 U.S.C. § 222a(a). For purposes of performing the assessment, we considered an element to be addressed for an unfunded priority if the component provided a full or partial response that was at least minimally responsive to the respective statutes. If the component provided no information related to an element, then we assessed that component did not address the element for that priority.

¹¹DOD Directive 7045.14, *The Planning, Programming, Budgeting, and Execution (PPBE) Process* (Jan. 25, 2013) (incorporating Change 1, Aug. 29, 2017).

explanatory statements accompanying an appropriation how appropriated amounts are to be spent on authorized programs, projects, and activities. However, programmatic spending levels designated in conference reports or explanatory statements are not legally binding on a department or agency unless incorporated by reference into the actual appropriations act.

Legislative History of UPLs

DOD's annual budget submission may not include all activities and programs identified as priorities. Beginning in fiscal year 2013, Congress began to encourage certain DOD components to submit a list of priorities that needed more funding, if available, and would substantially reduce operational or programmatic risk.

NDAA for Fiscal Year 2013. This Act included a "sense of Congress" provision that certain military services should submit to Congress, through the Chairman of the Joint Chiefs of Staff and the Secretary of Defense, a list of any priority military programs or activities that, if funded, would substantially reduce operational or programmatic risk or accelerate the creation or fielding of critical military capabilities.¹²

NDAA for Fiscal Year 2017. This Act established a statutory requirement designated at 10 U.S.C. § 222a that annual lists of unfunded priorities be submitted to Congress by the military services and combatant commands within 10 days of the President's budget request submission.¹³ The four required UPL elements included in newly enacted 10 U.S.C. § 222a included (1) a summary description of such priority, including the objectives outlined in the national defense strategy and the national military strategy; (2) additional amounts recommended in connection with the objectives; (3) account information with respect to such priority, such as line-item numbers, program element numbers, or sub-activity groups; and 4) a detailed assessment of each specific risk that would be reduced in executing the national defense strategy and the national military strategy if such priority was funded.¹⁴ The NDAA also established a requirement that MDA submit to Congress its unfunded priorities within

¹²National Defense Authorization Act for Fiscal Year 2013, Pub. L. No. 112-239, § 1003 (2013). Sense of Congress provisions are not legally binding.

¹³Pub. L. No. 114-328, § 1064.

¹⁴A line-item number is a number associated with a particular expenditure, such as a program or subprogram. A program element is the primary data element in the future-years defense program and the "building blocks" of the programming and budget system. A sub-activity group is an accounting designation used by DOD for purposes of budget and appropriations execution.

the same 10-day period with three similar elements. MDA is required to provide (1) a summary description of each priority, including objectives to be achieved if funded in whole or in part; (2) the additional amount recommended in connection with the objectives; and (3) account information with respect to such priority.¹⁵

NDAA for Fiscal Year 2019. This Act transferred the 2017 reporting requirement for the Missile Defense Agency to title 10, U.S. Code and redesignated it as section 222b.¹⁶

NDAA for Fiscal Year 2020. This Act amended 10 U.S.C. § 222a to specifically provide for the inclusion of “covered” military construction projects in annual UPLs.¹⁷ Covered military construction projects that may be included are those included in any fiscal year of the 5-year future-years defense program (FYDP) submitted with the President’s budget request, or are considered by a combatant commander and are executable in the fiscal year.¹⁸

NDAA for Fiscal Year 2021. This Act amended 10 U.S.C. § 222a to include the Chief of Space Operations and the Chief of the National Guard Bureau amongst those required to submit a UPL.¹⁹

NDAA for Fiscal Year 2023. This Act added a requirement for the Secretary of Defense, in consultation with the Chairman of the Joint Chiefs of Staff, to submit a report prioritizing each specific unfunded priority across all unfunded priorities submitted by the services, combatant commands, and the National Guard Bureau according to the risk reduced in executing the National Defense Strategy and the National

¹⁵Pub. L. No. 114-328, § 1696.

¹⁶John S. McCain National Defense Authorization Act for Fiscal Year 2019, Pub. L. No. 115-232, § 1677(a) (2018).

¹⁷National Defense Authorization Act for Fiscal Year 2020, Pub. L. No. 116-92, § 1005 (2020).

¹⁸The FYDP is a program and financial plan for DOD as approved by the Secretary of Defense. The FYDP arrays cost data, manpower, and force structure over a 5-year period, portraying the data by major force program for DOD internal review for the program and budget submission. It is also provided to Congress annually in conjunction with the President’s budget. 10 U.S.C. § 222a alternately refers to the FYDP as the “future-years defense plan” and the “future-years defense program.”

¹⁹William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021, Pub. L. No. 116-283, §§ 924(b)(10)(B) and 1006(1) (2021).

Military Strategy.²⁰ For fiscal years 2024 and 2025, the Secretary of Defense responded to this requirement by submitting letters to Congress stating that no priorities on the UPLs were a higher priority than those included in the President's budget request.

NDA for Fiscal Year 2024. This Act added additional reporting elements to 10 U.S.C. § 222a.²¹ These reporting elements included (1) reporting the requirement addressed by the unfunded priority; (2) the reason why funding for the priority was not included in the President's budget request; (3) a description of any funding provided for the requirement for the current and preceding fiscal year; and (4) an assessment of the effect that providing funding for the priority would have on the FYDP.

NDA for Fiscal Year 2025. This Act repealed 10 U.S.C. § 222b requiring the Missile Defense Agency to submit an annual UPL and reenacted as 10 U.S.C. § 5513.²² Required report elements remained unchanged.

Overview of UPL Development Process

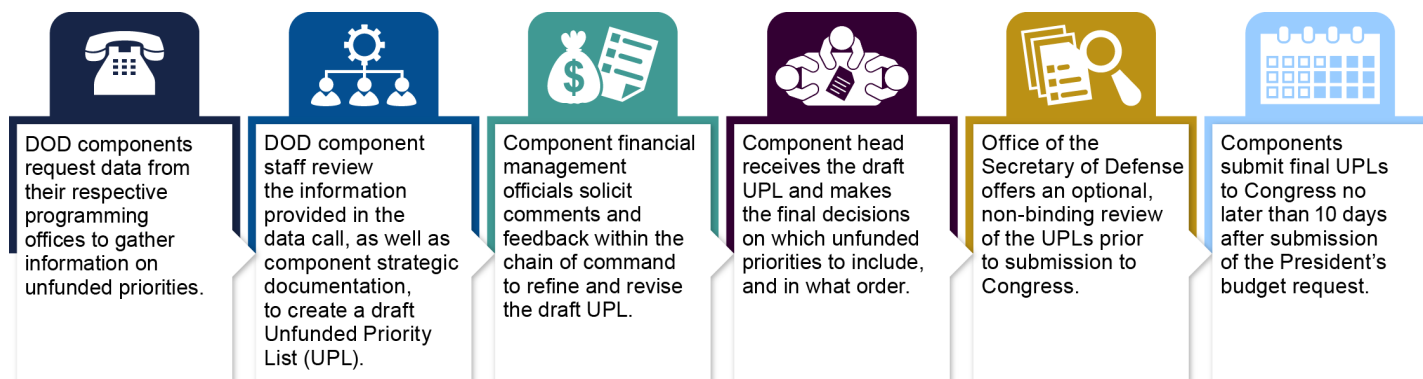
The development of UPLs is a by-product of DOD's budget process. Designated DOD components are required to submit UPLs to Congress within 10 days of submission of the President's budget request. Officials from multiple DOD components stated that the discussions about potential priorities to include in their UPL begin months before the President's budget is finalized and submitted to Congress. Figure 1 illustrates the steps DOD components follow when developing and submitting their UPLs.

²⁰James M. Inhofe National Defense Authorization Act for Fiscal Year 2023, Pub. L. No. 117-263, § 1051(3) (2022). The Secretary of Defense prepares the National Defense Strategy every 4 years, which identifies the priority missions of DOD, and provides a strategic framework that guides how the department will prioritize among the threats both critical and enduring. The Chairman of the Joint Chiefs of Staff prepares the National Military Strategy, which describes how the military will support the objectives articulated in the National Defense Strategy, among other things.

²¹National Defense Authorization Act for Fiscal Year 2024, Pub. L. No. 118-31, § 1003 (2023).

²²Pub. L. No. 118-159, § 1649(a) and (b).

Figure 1: DOD Components' Process to Develop Unfunded Priority Lists



Source: GAO analysis of Department of Defense (DOD) information; GAO (icons). | GAO-25-107581

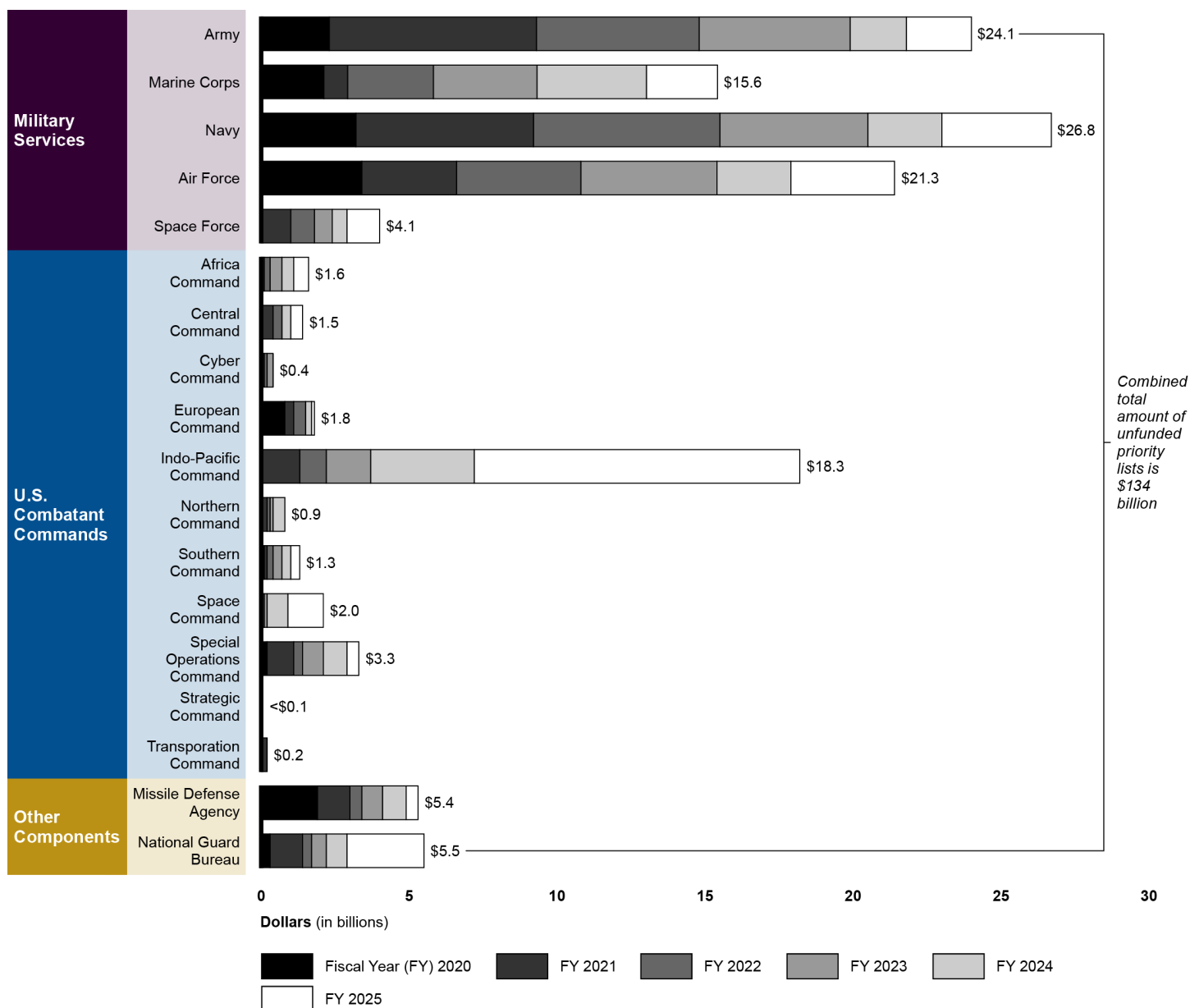
According to DOD officials, the contents of a DOD component's UPL submission can vary yearly due to component leadership priorities, or the changing needs of the particular component or other components based on emerging situations or requirements. Each component has the discretion to present its UPL in the format that it chooses, though all UPL submissions must include the statutory elements cited above. DOD components may also use their own prioritization processes, such as scoring systems and internal planning guidance, to develop their UPL. Officials from multiple DOD components noted that they include priorities that can be executed within one fiscal year and would not carry costs beyond those budgeted in the FYDP. According to DOD officials, statutory changes over time have resulted in format changes, such as components presenting UPLs using tables, narrative responses, or a mix of both.

DOD Components Submitted Unfunded Priorities Totaling \$134 Billion from Fiscal Years 2020 through 2025, with a 73 Percent Increase Over That Time Frame

DOD components submitted unfunded priorities to Congress totaling \$134 billion overall, or an increase of 73 percent from fiscal year 2020 to fiscal year 2025 when adjusted for inflation, according to our analysis. We reviewed 87 UPLs from all 18 DOD components that were required to submit UPLs between fiscal years 2020 through 2025, totaling over 1,600 unfunded priorities. Specifically, DOD components increased their cumulative funding recommendations to Congress for unfunded priorities from \$14.7 billion in fiscal year 2020 to \$30 billion in fiscal year 2025, as shown in figure 2. The total amount of funding submitted for unfunded priorities during fiscal year 2020 through fiscal year 2025 represented an addition of 3 percent above the President's DOD budget request totaling \$4.6 trillion over the same time frame.²³

²³Some designated components submitted letters expressing that no additional funding was required. Other components did not submit UPLs for all six years because they were newly created and did not submit UPLs in their early years. For example, U.S. Space Force and the U.S. Space Command were both established in 2019, but did not submit UPLs until fiscal years 2021 and 2022, respectively.

Figure 2: Amounts for Unfunded Priorities Submitted by DOD Component, Fiscal Years 2020–2025



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

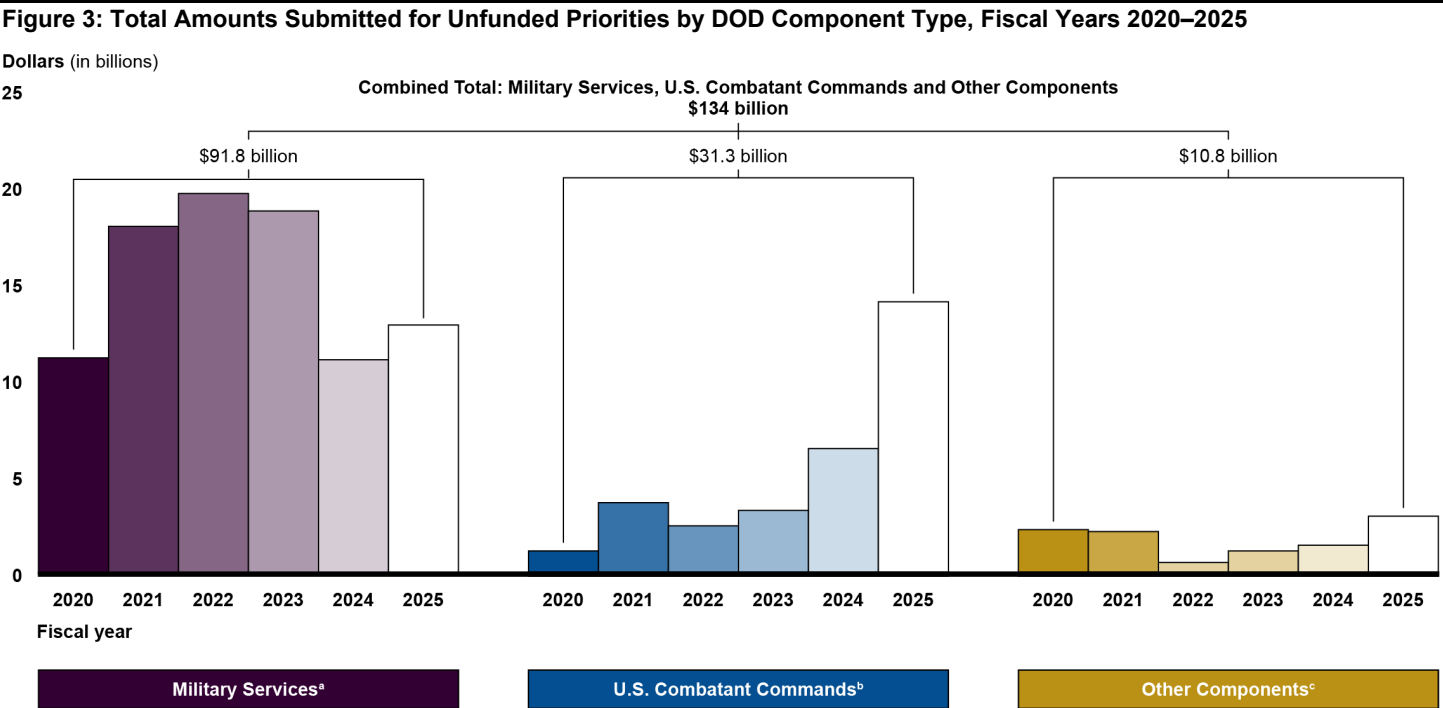
Note: Amounts are not adjusted for inflation and may not add due to rounding.

DOD officials attribute the increase in amounts for unfunded priorities to many factors such as changes in DOD component needs; the creation of

new components; and changes in data available to the components. For example:

- Army and Navy officials stated that emerging needs and world events can affect the inclusion and order of priorities on the UPL.
- In fiscal year 2020, the Space Force and U.S. Space Command were newly established DOD components that did not submit unfunded priorities in their early years. Subsequently, their cumulative submissions added between \$700 million to \$2.4 billion to yearly UPL amounts.
- U.S. Indo-Pacific Command did not include a dollar value for its unfunded priorities until fiscal year 2021, when it developed an internal assessment that allowed it to identify amounts.

We also found that of the \$134 billion of UPLs submitted to Congress from fiscal year 2020 through fiscal year 2025, (1) military services comprised 69 percent or \$91.8 billion; (2) combatant commands comprised 23 percent, or \$31.3 billion; and (3) other agencies (the National Guard Bureau and the MDA) comprised 8 percent, or \$10.8 billion (see figure 3).



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

Note: Amounts are not adjusted for inflation and may not add due to rounding. The military services consist of the Army, Navy, Air Force, Marine Corps, and Space Force. The U.S. combatant commands include U.S. Africa Command, U.S. Central Command, U.S. Cyber Command, U.S. European Command, U.S. Indo-Pacific Command, U.S. Northern Command, U.S. Southern Command, U.S. Space Command, U.S. Special Operations Command, U.S. Strategic Command, and U.S. Transportation Command. The other DOD components are the National Guard Bureau and the Missile Defense Agency.

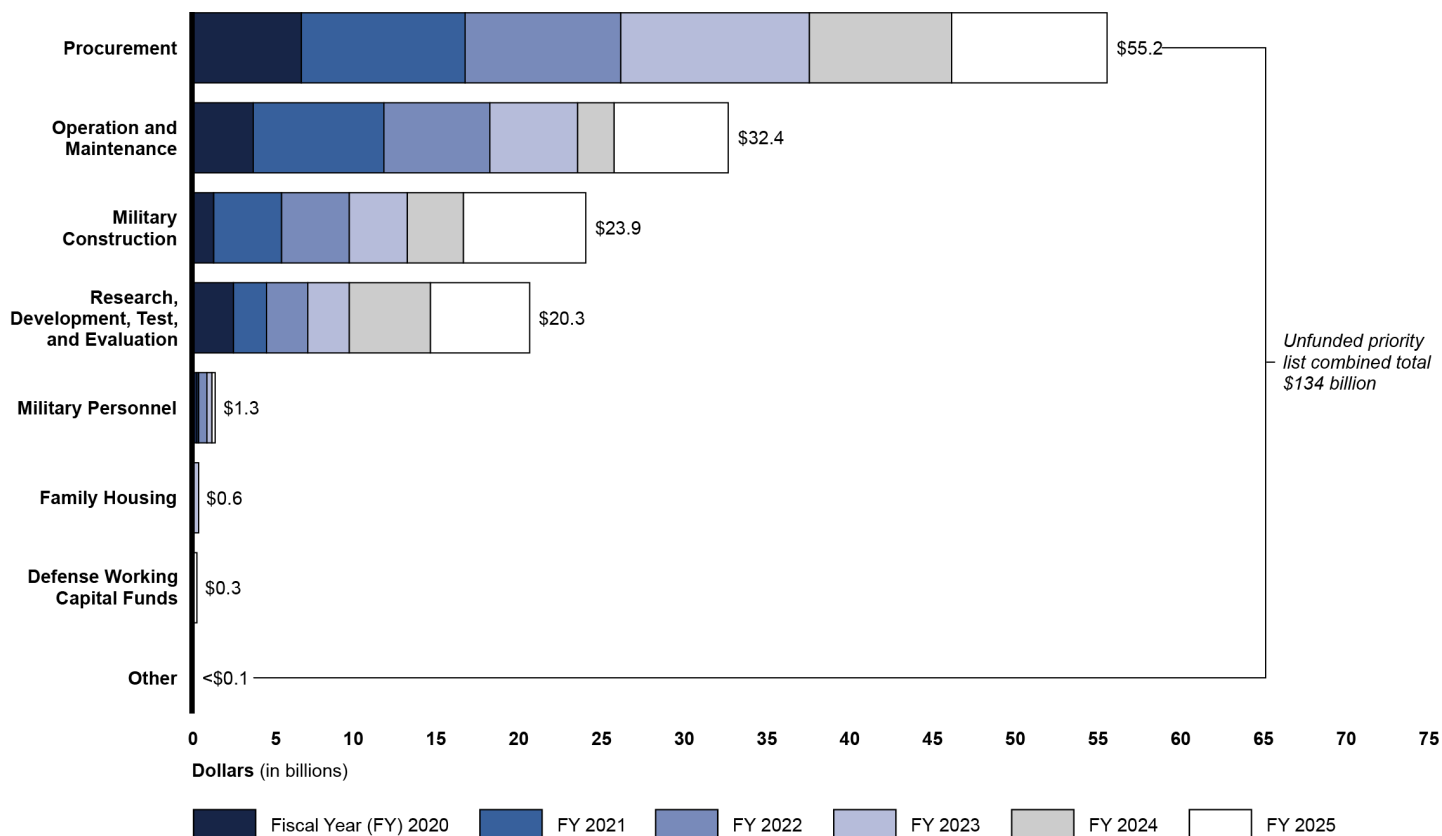
Military services. Prior to fiscal year 2025, the military services submitted the most UPL funding in each fiscal year compared with other DOD components. Overall, the Navy submitted the most UPL funding of all DOD components. Its UPLs comprised 20 percent, or \$27 billion, of the \$134 billion total between fiscal years 2020 and 2025, largely for aircraft procurement and shipbuilding. The Army followed, comprising 18 percent, or \$24 billion—almost a third of which was for the procurement of equipment, including combat vehicles, aircraft, and missiles. The Air Force comprised 16 percent, or \$21 billion—almost 40 percent of which was for the procurement of aircraft.

Combatant commands. In fiscal year 2025, the combatant commands submitted the highest dollar amount for unfunded priorities. For example, in fiscal year 2025 U.S. Indo-Pacific Command submitted unfunded priorities totaling \$11 billion, which was 37 percent of the approximately \$30 billion that DOD components submitted that year. By comparison, in fiscal year 2024, U.S. Indo-Pacific Command submitted \$3.5 billion in unfunded priorities. According to the officials, new command leadership chose to include all unfunded priorities in the fiscal year 2025 submission, whereas in prior years U.S. Indo-Pacific Command only included a subset of its unfunded priorities—those the commander deemed most important—on the list it submitted to Congress.

Other components. Other DOD components—the National Guard Bureau and MDA—comprised a smaller portion of the overall amount submitted for unfunded priorities. Between fiscal years 2020 and 2025, the unfunded priorities of the National Guard Bureau and MDA accounted for \$10.8 billion of the \$134 billion overall total, or just over 8 percent.

Additionally, our analysis of DOD data show that from fiscal year 2020 through fiscal year 2025, DOD components primarily submitted unfunded priorities associated with seven types of appropriation accounts: (1) Procurement; (2) Operation and Maintenance; (3) Military Construction; (4) Research, Development, Test, and Evaluation; (5) Military Personnel; (6) Family Housing; and (7) Revolving and Management Funds, which is the appropriation for Defense Working Capital Funds (see figure 4).

Figure 4: Total Amounts Submitted for Unfunded Priorities by Appropriation Type, Fiscal Years 2020–2025



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

Note: Appropriation type amounts were not adjusted for inflation and may not add due to rounding. The “other” category represents \$16 million for a U.S. European Command unfunded priority from its fiscal year 2020 submission. The amount was to be split between the Navy’s Operation and Maintenance and Military Personnel appropriations, but U.S. European Command officials could not provide the breakdown of how much funding was for each appropriation.

DOD components submitted the most funding for Procurement accounts associated with unfunded priorities in each fiscal year from fiscal year 2020 through fiscal year 2025. Procurement account UPLs during this time frame comprised 41 percent, or \$55.2 billion of the \$134 billion submitted in total. Aircraft procurement represented a large portion of those unfunded priorities at approximately \$23 billion. Procurement represented the majority of funding for the Air Force, Marine Corps, Navy, National Guard Bureau, and U.S. Special Operations Command unfunded priorities. For the Army, U.S. Africa Command, U.S. Central Command, U.S. Cyber Command, and U.S. Southern Command,

Operation and Maintenance comprised the majority of the funding for their unfunded priorities.

Selected DOD Components Support Unfunded Priorities Through Lump-Sum Appropriations and DOD Flexibilities

DOD components receive amounts for unfunded priorities through lump-sum appropriations and can support these priorities using funds management flexibilities, such as allotments, reprogramming, and transfers.²⁴ DOD budget execution documentation—reporting of obligations and expenditures, reprogramming and transfers—does not always identify amounts used to support unfunded priorities as separate from amounts used to support other budgetary priorities.²⁵ However, for the 11 selected DOD components we reviewed, we identified budget lines specifically associated with unfunded priority submissions and found that about half of these budget lines received more funds than was requested in the President's budget.²⁶

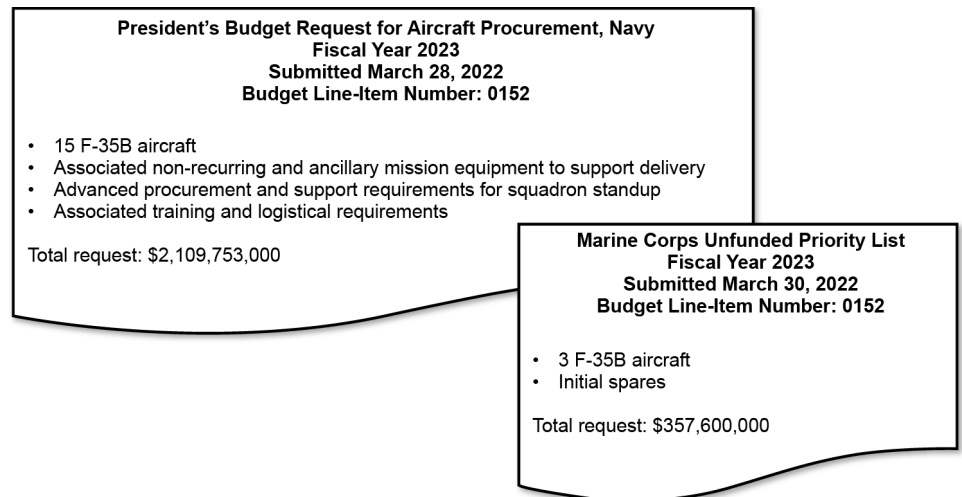
A budget line may support multiple activities, some of which may be associated with an unfunded priority. See figure 5 for an example. In this example, an unfunded priority submission for additional aircraft refers to a budget line-item number from the President's budget that includes a range of activities such as procurement of aircraft and support requirements.

²⁴A lump-sum appropriation provides a specific dollar amount for a broad range of activities or projects without detailing how the money will be spent at the program, project, or activity level. The statutory language of lump-sum appropriations does not provide specific direction on how the amount is to be allotted by a component for specific priorities. An allotment is part of an agency system of administrative control of funds. After receiving their appropriations, agencies subdivide and assign amounts to programs, projects, and activities. Reprogramming is the shifting of amounts from one program activity to another within an appropriation account. A transfer is the shifting of all or part of the budget authority in one appropriation or fund account to another. Agencies may transfer budget authority only as specifically authorized by law.

²⁵An obligation is a definite commitment that creates a legal liability of the government for payment of goods and services ordered or received. An expenditure is the liquidation of an obligation through the actual spending of money. DOD has authority to both reprogram and transfer appropriated amounts and is required to notify Congress of each transfer made under such authority.

²⁶DOD reports execution of programmatic amounts by budget line-item and does not disaggregate data distinguishing unfunded priorities from other activities included in each budget line. Additionally, unfunded priorities are generally associated with ongoing activities that were included and funded. Consequently, we could not definitively identify where amounts were ultimately provided or ultimately used for unfunded priorities.

Figure 5: Example of a Budget Line with Multiple Activities, Some of Which Are Associated with an Unfunded Priority

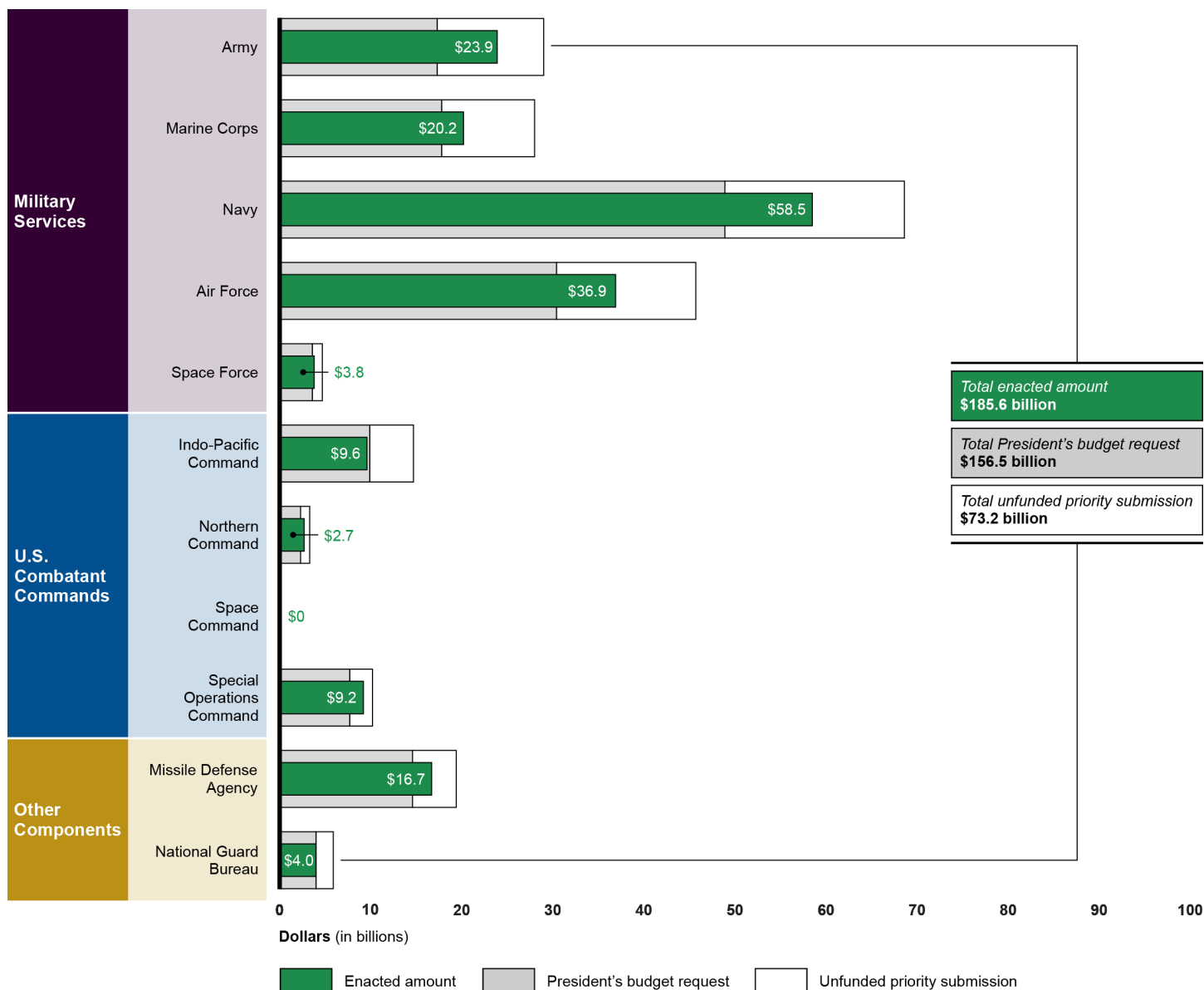


Source: GAO analysis of Department of Defense information. | GAO-25-107581

Note: The President's budget request for the Department of the Navy also resources the Marine Corps. This figure reflects an example of activities associated with an unfunded priority. In this example, an unfunded priority submission for additional aircraft references a budget line-item number from the President's budget that includes a range of activities such as procurement of aircraft and support requirements.

Our analysis of funding for activities associated with unfunded priorities for the 11 DOD components we reviewed resulted in several observations regarding amounts requested and appropriated, as well as the use of funds management flexibilities, in support of unfunded priorities. For the 11 selected DOD components where we identified activities associated with unfunded priorities, we found that approximately half of such activities received more funding from Congress than was requested in the President's budget for fiscal year 2020 through fiscal year 2024. For example, the Air Force requested a total of \$30.4 billion for activities associated with unfunded priorities in the President's budget across this period. The Air Force also submitted UPLs amounting to an additional \$15.3 billion for those activities over the same time frame. The Air Force's total enacted amounts for activities associated with unfunded priorities over that period, as reported in DOD data, totaled \$36.9 billion, or \$6.5 billion above the Air Force's funding request included in the President's budget. Figure 6 shows, for the selected 11 DOD components, the total amounts requested and enacted for activities associated with unfunded priorities for fiscal year 2020 through fiscal year 2024.

Figure 6: Selected DOD Components' Requested and Enacted Amounts for Activities Associated with Unfunded Priorities for Fiscal Years 2020–2024



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

Note: Congress has the authority to establish and authorize appropriations higher or lower than requested amounts for federal agencies, programs, policies, projects, or activities. Therefore, the President's budget request and unfunded priority submissions may not equal the enacted amount. This figure reflects analysis of budget lines for activities we identified as associated with unfunded priorities and amounts may not add due to rounding. It includes amounts associated with the following appropriations accounts: 1) Research, Development, Test, and Evaluation, 2) Procurement, and 3)

Military Construction. We did not include unfunded priorities for Operation and Maintenance or classified program budget lines. The Department of Defense (DOD) budget request and explanatory statements accompanying appropriations do not include Operation and Maintenance budget information at the same level of detail as other appropriations accounts. Enacted amounts as reported in DOD data may not match actual amounts appropriated due to internal reprogramming actions, authorized transfers, or other account transactions occurring during the period of execution.

Of the amounts appropriated in excess of amounts requested, not all was for unfunded priorities. Such additional funding may also address congressional special interest items, emergent requirements, or other activities. For example, the Air Force submitted \$858 million in funding for the F-35 aircraft in its fiscal year 2023 UPL. Air Force officials told us that the subsequent appropriation included \$819 million in additional funding for the UPL, and \$115 million of that was unrelated to the UPL.

We found other instances in which DOD components received more funding than they submitted for some unfunded priorities and no funding for others on their UPL submissions. For example, in fiscal year 2020, the Marine Corps submitted funding for procurement of two F-35B aircraft and spare parts in its UPL. Marine Corps officials told us that in the subsequent appropriation, the associated activity received an increase in funding for procurement of an additional four aircraft, but did not receive funding for the spare parts. Officials from all the selected DOD components told us they track all appropriated amounts to ensure amounts are used consistent with congressional intent. For example, MDA officials told us they specifically track UPL funding using an internal tag with which officials can identify specific funding added by Congress as well as related obligations and expenditures.

Congress can appropriate more than was requested and also provide additional funding through supplemental appropriations acts. For example, the Army included a recommendation for funding for the Improved Bradley Acquisition Subsystem Upgrade in its fiscal year 2023 UPL submission. Army budget officials told us that this unfunded priority was not funded as part of enacted regular appropriations for the associated activity, but instead through a supplemental appropriations act. In addition, we found that the 11 selected DOD components used their authority to transfer or reprogram appropriated funding, within certain limits, to unfunded priorities. We found that from fiscal years 2020 through 2024, the 11 selected DOD components reported moving approximately \$7.9 billion—via transfers or reprogramming—into activities associated with unfunded priorities, and approximately \$1.5 billion out, for a net increase of \$6.4 billion.

Some Components Did Not Address All Statutory Elements in Their Unfunded Priority Submissions, and the Statutory Requirement Is Unclear About Prioritization

Five of 11 Selected DOD Components Did Not Address All Statutory Elements for Unfunded Priorities in Their Fiscal Year 2025 Submissions

We reviewed the fiscal year 2025 UPL submissions to Congress from the 11 selected DOD components and found that six of them addressed all the statutory elements which we assessed, while UPLs of five DOD components contained priorities that did not address all of the elements we assessed.²⁷ The six DOD components that addressed all of the statutory elements we assessed were the Air Force, Marine Corps, MDA, Navy, Space Force, and U.S. Space Command. The six DOD components provided different levels of information in response to each

²⁷The UPL elements required by statute for the military services, combatant commands, and the National Guard Bureau are (1) a summary description of the priority, including the objectives outlined in the National Defense Strategy and the National Military Strategy to be advanced if the priority were funded in whole or in part; (2) additional amount of funds recommended for the priority; (3) priority account information; (4) a detailed assessment of each specific risk that would be reduced in executing the National Defense Strategy and the National Military Strategy if the priority were funded in whole or in part; (5) the requirement to be addressed by the priority; (6) the reason why funding for the priority was not included in the President's budget; (7) a description of any funding provided for the requirement in the current and preceding fiscal years; and (8) an assessment of the effect that providing funding for the priority would have on the future-years defense plan. We could not assess the element which asks for a description of funding provided for the requirement in the current and preceding fiscal years. DOD's final fiscal year 2024 appropriation was enacted after components had submitted their UPLs for fiscal year 2025. As such, DOD components could not provide information about current year funding of requirements to be addressed by unfunded priorities. The Missile Defense Agency is required to report (1) a summary description of the priority, including the objectives to be achieved if such priority is funded whether in whole or in part; (2) the amount of funds recommended in connection with the objectives; and (3) the account information with respect to each priority.

statutory element. For the complete details of our assessment, see appendix II.

Five of the 11 DOD components we assessed—U.S. Northern Command, Army, U.S. Indo-Pacific Command, National Guard Bureau, and U.S. Special Operations Command—did not address all of the required statutory elements we assessed for some unfunded priorities in their respective fiscal year 2025 UPL submissions. The UPL statute requires DOD components to include, among other required elements, (1) appropriation account information; (2) the reason why funding for the priority was not included in the President's budget request; and (3) an assessment of the effect that providing funding for the priority would have on the FYDP.²⁸ However, the UPLs of the five DOD components did not address these elements required in statute for some unfunded priorities.

U.S. Northern Command. U.S. Northern Command did not include appropriation account information for its only unfunded priority in its fiscal year 2025 UPL submission. U.S. Northern Command officials cited a lack of visibility into the account information as the reason why it was not included. The officials explained that the unfunded priority belongs to a military service, and that the military service's budget justification book containing the appropriation account information was not published in time for U.S. Northern Command to include the information in its UPL given the 10-day time frame within which the command must provide its list after the budget is submitted. However, the UPL statute requires DOD components to include appropriation account information.²⁹ The other combatant commands that we assessed provided the account information for the unfunded priorities on their respective lists.

Army. The Army identified a reason why some unfunded priorities were not included in the President's budget request, but did not do so for all of the unfunded priorities in its fiscal year 2025 UPL submission to Congress. Also, the Army did not include an assessment of the effect that providing funding would have on the FYDP for any of its unfunded priorities. Army officials cited the military service's large number of unfunded priorities (39) as well as its process for evaluating its unfunded priorities as reasons why these elements were not addressed in the fiscal year 2025 submission. That process consists of a structured evaluation where each unfunded priority under consideration for the final UPL is

²⁸10 U.S.C. § 222a(c)(1)(C), (F) and (H).

²⁹10 U.S.C. § 222a(c)(1)(C).

scored against defined criteria. The resulting list then undergoes multiple rounds of review and revision, with feedback exchanged between the Army staff, combatant commands, and the Army Chief of Staff's office, according to Army officials. However, the UPL statute requires DOD components to clearly identify why an unfunded priority was not included in the President's budget request and to provide an assessment that funding the priority would have on the FYDP.³⁰ Army officials acknowledged they could have more clearly articulated the potential effects on the FYDP and the rationale for excluding these requirements from the President's Budget, and stated that they would take steps to include the information in future submissions.

U.S. Indo-Pacific Command. U.S. Indo-Pacific Command identified a reason why some unfunded priorities were not included in the President's budget request, but did not do so for all of the priorities on its UPL submission for fiscal year 2025. Also, U.S. Indo-Pacific Command did not include an assessment of the effect that providing funding would have on the FYDP for any of its UPL priorities. U.S. Indo-Pacific Command officials stated that almost all unfunded priorities on its UPL are owned by the military services and that they do not always have visibility into the reasons why something was not included in a military service's budget request, or the effect that funding a priority might have on the FYDP. According to one official, as required UPL elements have increased, it has become increasingly difficult for U.S. Indo-Pacific Command to produce a meaningful list within 10 days. They cited the classification challenges associated with some of the programs and the need to ensure that the list is consistent with the capability needs of the command. U.S. Indo-Pacific Command officials added that they believed information related to these two elements was included in a classified annex and additional budget documentation, such as briefings, that they provided to Congress. These officials said that to include this information separately in the unclassified UPL submission would be a duplication of effort. We reviewed the classified annex that was part of U.S. Indo-Pacific Command's UPL submission and found that it did indicate a reason why some unfunded priorities were not included in the President's budget request, but did not address this element for most of its unfunded priorities. Further, the classified documentation did not identify potential effects on the FYDP. The UPL statute requires DOD components to clearly identify why an unfunded priority was not included in the

³⁰10 U.S.C. § 222a(c)(1)(F) and (H).

President's budget request and to provide an assessment of the effect that funding the priority would have on the FYDP.³¹

National Guard Bureau. The National Guard Bureau did not always identify the reason why priorities were excluded from the President's budget request, and did not identify the effect on the FYDP of funding its priorities.³² Specifically, the National Guard Bureau identified a reason why three priorities were not included in the President's budget request, but did not do so for the remainder of the priorities on its UPL submission for fiscal year 2025. The National Guard Bureau also did not include an assessment of the effect that providing funding would have on the FYDP for any of its unfunded priorities. In discussing the reasons why this information was not provided, National Guard Bureau officials stated that congressional staff provided them with a UPL template to complete and that the template did not include a field for either the reason an unfunded priority was not included in the President's budget request or the effect that providing funding for the priority would have on the FYDP. The UPL statute requires DOD components to clearly identify why an unfunded priority was not included in the President's budget request and to provide an assessment of the effect that funding the priority would have on the FYDP.³³

U.S. Special Operations Command. U.S. Special Operations Command did not identify the reason why one unfunded military construction priority was excluded from the President's budget request, and did not always identify the effect on the FYDP of funding its priorities. Specifically, U.S. Special Operations Command included a reason why unfunded priorities

³¹Ibid.

³²Unfunded priorities submitted by the National Guard Bureau must be those that (1) relate to equipping requirements in support of non-federalized National Guard responsibilities for the homeland defense or civil support missions, and (2) were not included in a UPL submitted by the Chief of Staff of the Army or Chief of Staff of the Air Force for any of five fiscal years preceding the fiscal year for which the report is submitted on behalf of National Guard forces to address a warfighting requirement. 10 U.S.C. § 222a(c)(3)(A)(i)-(ii). However, the National Guard Bureau may include other priorities if the Secretary of Defense determines that the inclusion of a particular priority reasonably supports DOD priorities under the National Defense Strategy and submits written notice of such determination to the congressional defense committees. 10 U.S.C. § 222a(c)(3)(B)(i)-(ii). We did not assess whether the National Guard Bureau's priorities satisfied these statutory restrictions; however, agency officials stated that the National Guard Bureau did factor them in when they developed the fiscal year 2025 list and that they believed none of the unfunded priorities violated these restrictions.

³³10 U.S.C. § 222a(c)(1)(F) and (H).

were excluded from the President's budget request and the effect that providing funding would have on the FYDP for its unfunded non-military construction priorities. However, it did not always include similar information for its unfunded military construction priorities. When soliciting information from program managers for its unfunded priorities, U.S. Special Operations Command uses different questionnaires for military construction and non-military construction priorities. The non-military construction questionnaire includes a question specifically asking for the reason the priority was not included in the President's budget request and two questions intended to identify quantifiable impacts on the FYDP of funding a given UPL priority. However, U.S. Special Operations Command's military construction questionnaire does not have similar questions. The UPL statute requires DOD components to clearly identify why an unfunded priority was not included in the President's budget request and to provide an assessment of the effect that funding the priority would have on the FYDP.³⁴

Designated DOD components are required by statute to submit annual UPLs and include certain elements in their submission.³⁵ Five of the DOD components we selected for our review did not include all required elements because they did not take steps to ensure that the necessary information was included in their UPL submissions. By providing complete information about UPLs to Congress as required by statute, U.S. Northern Command, the Army, U.S. Indo-Pacific Command, the National Guard Bureau, and U.S. Special Operations Command would better position Congress to make informed decisions about funding to help DOD achieve its objectives. Specifically, by providing appropriation account information, U.S. Northern Command would help Congress know where to direct funding if it chooses to provide support for an unfunded priority. By providing a reason why an unfunded priority was not included in the President's budget request, the Army, U.S. Indo-Pacific Command, the National Guard Bureau, and U.S. Special Operations Command would inform Congress whether a priority is a new emerging requirement that did not go through the normal budget process, or one that went through the process but was not deemed a high enough priority. Those same components could provide information to help Congress understand whether funding a priority would have future budget impacts. Without this information, Congress may lack critical input to make informed decisions

³⁴10 U.S.C. § 222a(c)(1)(F) and (H).

³⁵10 U.S.C. § 222a(b)(1)-(7) and 10 U.S.C. § 222a(c)(1)(A)-(H).

about budget tradeoffs when assessing DOD’s funding needs for the fiscal year.

Selected DOD Components Used Different Methodologies to Prioritize and Report Unfunded Priorities Because the Statutory Requirement Is Unclear

The selected DOD components used different methodologies to prioritize and report their UPLs to Congress. This resulted in inconsistencies in the unfunded priority lists, both in terms of the information provided and the number of lists each component provided. DOD components, except for MDA, are directed to prioritize their respective unfunded priorities in the following ways: (1) in overall order of urgency according to the amount of risk reduced; (2) in overall order of urgency among unfunded priorities (other than covered military construction projects); and (3) in overall order of urgency among covered military construction projects.³⁶ For example, we found:

- Five DOD components—Army, Marine Corps, U.S. Indo-Pacific Command, U.S. Special Operations Command, and the National Guard Bureau—provided one list each to Congress, combining military construction priorities and non-military construction priorities.
- One DOD component, the Navy, provided two different lists—one with military construction priorities and one with non-military construction priorities.
- Two DOD components—the Air Force and Space Force—provided two lists, one list with military construction priorities and another list with mostly non-military construction priorities, and a single entry for the total amount of military construction projects included.
- Three DOD components—U.S. Northern Command, U.S. Space Command, and MDA—did not identify any military construction priorities on their respective fiscal year 2025 UPLs.

The statutory requirement for prioritizing unfunded priorities is unclear because it does not identify how designated components should present their prioritized UPLs, whether there should be one list or multiple lists, and what each list should contain, such as whether military construction and non-military construction priorities should remain separate or be comingled.³⁷ By clarifying the statutory requirement on how the DOD components should prioritize and report their unfunded priorities, Congress can help ensure that DOD components prioritize and submit their UPLs in a consistent manner. This would help Congress evaluate

³⁶10 U.S.C. § 222a(c)(2)(A)-(C). MDA’s unfunded priorities are to be presented in order of urgency. 10 U.S.C. § 5513(b)(2).

³⁷10 U.S.C. § 222a(c)(2).

unfunded priorities and make informed funding decisions to address DOD's readiness and warfighter needs.

Conclusions

DOD's UPLs include billions of dollars' worth of military requirements not included in the President's budget request. While these yearly recommendations are small in comparison with DOD's overall budget request over the same time frame, they represent billions in additional funding needs identified by the DOD components. The statutory elements required for UPL submissions provide specific information—such as appropriation account information; reasons why an unfunded priority was not requested in the President's budget request; and how funding the priority could affect DOD's future year funding—to help Congress make informed budget decisions.³⁸ UPLs and supporting documentation can help Congress to evaluate DOD's annual budget request and determine annual funding amounts. Without information that addresses all statutory elements on unfunded priorities, Congress will not have critical input needed to make informed budget tradeoffs when assessing DOD's funding needs for the fiscal year.

However, the UPL statutory reporting language is not clear about how UPLs are to be prioritized. Revising the language to clarify this requirement will help DOD to better present its prioritized UPLs.³⁹ Without clarifying how the designated DOD components should present their prioritized UPLs, Congress will continue to receive inconsistent UPL prioritization presentations, which may make it difficult for Congress to evaluate the importance of each requirement and make informed funding decisions to address readiness and warfighter needs.

Matter for Congressional Consideration

Congress should consider revising 10 U.S.C. § 222a to clarify how designated DOD components should present their prioritization of unfunded priority lists. (Matter for Consideration 1)

Recommendations for Executive Action

We are making a total of five recommendations to DOD.

The Commander of U.S. Northern Command should take steps to ensure that all information required by 10 U.S.C. § 222a, particularly identifying

³⁸10 U.S.C. § 222a(c)(1)(A)-(H).

³⁹10 U.S.C. § 222a.

and including appropriation account information, is included in future UPL submissions. (Recommendation 1)

The Secretary of the Army should take steps to ensure that all information required by 10 U.S.C. § 222a, particularly the reason why an unfunded priority is not included in the budget request of the President and the effect of funding a priority on the FYDP, is included in future UPL submissions. (Recommendation 2)

The Commander of U.S. Indo-Pacific Command should take steps to ensure that all information required by 10 U.S.C. § 222a, particularly the reason why an unfunded priority is not included in the budget request of the President and the effect of funding a priority on the FYDP, is included in future UPL submissions. (Recommendation 3)

The Chief of the National Guard Bureau should take steps to ensure that all information required by 10 U.S.C. § 222a, particularly the reason why an unfunded priority is not included in the budget request of the President and the effect of funding a priority on the FYDP, is included in future UPL submissions. (Recommendation 4)

The Commander of U.S. Special Operations Command should take steps to ensure that all information required by 10 U.S.C. § 222a, particularly the reason why an unfunded priority is not included in the budget request of the President and the effect of funding a priority on the FYDP, is included in future UPL submissions. (Recommendation 5)

Agency Comments and Our Evaluation

We provided a draft of this report to DOD for review and comment. In written comments, reproduced in appendix III, DOD concurred with four of our recommendations directed to U.S. Northern Command; Army; U.S. Indo-Pacific Command; and the National Guard Bureau. DOD did not concur with one recommendation directed to U.S. Special Operations Command.

DOD, specifically U.S. Special Operations Command, did not concur with our recommendation to the Commander of U.S. Special Operations Command. U.S. Special Operations Command responded that it does not include an unfunded priority submission unless the need emerged after the President's budget request was submitted. U.S. Special Operations Command further stated that for non-military construction unfunded priorities, it asks all subordinate organizations why the priorities are not included in the President's budget request. For military construction unfunded priorities, U.S. Special Operations Command stated that,

historically, all priorities submitted to Congress are projects for which it submitted initial documentation and are already in progress in the FYDP. These projects can be accelerated with additional resourcing through the UPL process, according to U.S. Special Operations Command. We agree that U.S. Special Operations Command fully addressed all statutory elements in its fiscal year 2025 UPL submission for unfunded non-military construction priorities. However, U.S. Special Operations Command did not do so for three military construction priorities. Specifically, as discussed in our report, for one of the three military construction priorities, U.S. Special Operations Command did not identify a reason why the military construction project was not included in the fiscal year 2025 President's budget request, as required by statute. Additionally, U.S. Special Operations Command did not explicitly identify in its fiscal year 2025 UPL submission any effects that funding the three military construction priorities would have on the FYDP, as required by statute.

The NDAA for Fiscal Year 2024 added additional reporting requirements which are to be specified, and were not required historically, such as the reason why the priority was not included in the President's budget request and the effect of funding the priority on the FYDP.⁴⁰ We maintain that taking steps to ensure that all information required by statute is explicitly included in future UPLs will improve Congress's ability to make informed funding decisions for U.S. Special Operations Command. Without U.S. Special Operations Command 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.

We are sending copies of this report to the appropriate congressional committees, the Secretary of Defense, the Secretaries of the Military Departments, the Commanders of the Combatant Commands, the Chief of the National Guard Bureau, the Director of the Missile Defense Agency, and other interested parties. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>.

If you or your staff have any questions about this report, please contact Rashmi Agarwal at AgarwalR@gao.gov or Mona Sehgal at SehgalM@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this

⁴⁰Pub. L. No. 118-31, § 1003 (2023).

report. GAO staff who made key contributions to this report are listed in appendix IV.

//SIGNED//

Rashmi Agarwal
Acting Director, Defense Capabilities and Management

//SIGNED//

Mona Sehgal
Director, Contracting and National Security Acquisitions

List of Committees

The Honorable Roger Wicker
Chairman
The Honorable Jack Reed
Ranking Member
Committee on Armed Services
United States Senate

The Honorable Mitch McConnell
Chair
The Honorable Christopher Coons
Ranking Member
Subcommittee on Defense
Committee on Appropriations
United States Senate

The Honorable Mike Rogers
Chairman
The Honorable Adam Smith
Ranking Member
Committee on Armed Services
House of Representatives

The Honorable Ken Calvert
Chairman
The Honorable Betty McCollum
Ranking Member
Subcommittee on Defense
Committee on Appropriations
House of Representatives

Appendix I: Objectives, Scope, and Methodology

This report examines (1) how the amounts for unfunded priorities submitted by Department of Defense (DOD) components changed from fiscal year 2020 through fiscal year 2025; (2) how selected DOD components received funding for unfunded priorities from fiscal year 2020 through fiscal year 2024; and (3) the extent to which selected DOD components addressed the required elements in relevant federal statutes in their respective unfunded priority list (UPL) submissions for fiscal year 2025.

For our first objective, we obtained and reviewed the UPLs of designated DOD components that were required to submit for fiscal year 2020 through fiscal year 2025.¹ For the 18 designated DOD components submitting UPLs, we reviewed 87 total UPLs, identifying the funding amounts for over 1,600 priorities and the appropriation account(s) associated with the priority. We conducted our analysis by aggregating total amounts by DOD component, fiscal year, and appropriation account for all unfunded priorities submitted, including classified and unclassified priorities. For each unfunded priority, the team used the appropriation codes and additional support from information requests to identify the amounts submitted for each of the following DOD appropriation categories, per fiscal year: (1) Family Housing, (2) Military Construction, (3) Military Personnel, (4) Operation and Maintenance, (5) Procurement, (6) Research, Development, Test, and Evaluation, and (7) Revolving and Management Funds, which is the appropriation for Defense Working Capital Funds. To further understand the development of the UPL, we obtained documentation, conducted interviews, or received written responses from all 18 DOD components required to submit UPLs, as well as the Office of the Secretary of Defense. We reviewed the official UPL submissions for gaps or inconsistencies in the data and, in instances where UPL documentation conflicted as to the amount or appropriation account, we requested clarification and supporting documentation from agency officials. We used the follow-up information to update our analysis. We determined the data was sufficiently reliable for the

¹10 U.S.C. §§ 222a and 5513. DOD components required to submit UPLs between fiscal years 2020 to 2025 were the Army, Navy, Air Force, Marine Corps, Space Force, U.S. Africa Command, U.S. Central Command, U.S. Cyber Command, U.S. European Command, U.S. Indo-Pacific Command, U.S. Northern Command, U.S. Southern Command, U.S. Space Command, U.S. Special Operations Command, U.S. Strategic Command, U.S. Transportation Command, the National Guard Bureau, and the Missile Defense Agency. The Missile Defense Agency was a required reporter pursuant to 10 U.S.C. § 222b, which was repealed then reenacted as 10 U.S.C. § 5513 by the Servicemember Quality of Life Improvement and National Defense Authorization Act for Fiscal Year 2025, Pub. L. No. 118-159, § 1649(a) (2024).

purposes of presenting amounts submitted by DOD components for unfunded priorities.

For our second objective, we selected 11 of 18 DOD components required to submit UPLs.² We chose these 11 components to include a mix of military services, DOD combatant commands, the National Guard Bureau, and the Missile Defense Agency (MDA). These 11 DOD components included the five military services (Army, Navy, Air Force, Marine Corps, and Space Force); four combatant commands (U.S. Indo-Pacific Command, U.S. Northern Command, U.S. Space Command, and U.S. Special Operations Command); and two other components (the National Guard Bureau and MDA).³ We chose U.S. Special Operations Command and U.S. Space Command because they have acquisition authority or oversight responsibility.⁴ We also chose U.S. Indo-Pacific Command and U.S. Northern Command to represent the geographic combatant commands in our analyses. We obtained and reviewed unclassified budget documents and UPL submissions for each of the 11 selected DOD components for fiscal year 2020 through fiscal year 2024, which together accounted for approximately 95 percent of the total amount submitted for unfunded priorities during that time frame.⁵ Specifically, we reviewed unclassified appropriations documentation and budget justification materials associated with the following categories: (1) Research, Development, Test and Evaluation, (2) Procurement, and (3) Military Construction.⁶ We conducted our analysis by identifying the budget lines associated with unfunded priorities and reviewing DOD's

²10 U.S.C. §§ 222a and 5513.

³In this report we collectively refer to the Army, Navy, Air Force, Marine Corps, and Space Force as the "military services."

⁴U.S. Special Operations Command acquisition authority is provided under 10 U.S.C. 167(e)(4). While U.S. Space Command does not have its own acquisition authority, its Commander is one of six members of the Secretary of the Air Force's Space Acquisition Council that oversees acquisition and integration of space systems and programs of the armed forces in order to ensure integration across the national security space enterprise. 10 U.S.C. § 9021(b).

⁵Our analysis for the second objective did not include fiscal year 2025 as final appropriations had not been enacted at the time of our review.

⁶We did not conduct a similar review as part of our second objective for Operation and Maintenance or classified program budget lines. The DOD budget request and explanatory statements accompanying appropriations do not include Operation and Maintenance budget information at the same level of detail as other appropriations accounts. We did not review classified program budget lines for this objective in order to issue a public report.

quarterly budget execution reports to understand UPL funding, execution, and adjustments, including transfers and reprogramming.⁷ We also reviewed tracking methods the components used for funding received for activities associated with unfunded priorities, and discussed these methods with DOD component officials. To understand the budget and UPL processes, we met with military service, combatant command, National Guard Bureau, and MDA officials responsible for coordination and oversight. We also met with DOD officials responsible for UPL submission time frames, budget justification processes, and the tracking of activities associated with UPL funding.

For our third objective, we reviewed UPLs from the same 11 designated DOD components from the previous objective for fiscal year 2025 to evaluate whether the lists included all elements required by statute.⁸ In determining the statutory elements for which to assess the UPL submissions, we selected seven of the eight elements contained in the UPL statute covering the military services and combatant commands, the first three of which overlap with the three required elements in the UPL statute covering the MDA.⁹ Those elements were

⁷DOD submits a quarterly execution report—the DD 1416, Report of Programs—30 days after the end of each quarter for Procurement, Research, Development, Testing, and Evaluation, and below threshold reprogramming, such as to Military Construction projects costing less than \$2 million. The report reflects the congressionally approved programs as enacted, implemented reprogramming actions, and transfers, among other data points such as budget line-item numbers. DOD has authority to both reprogram and transfer appropriated amounts. Reprogramming is the shifting of amounts from one program activity to another within an appropriation account. A transfer is the shifting of all or part of the budget authority in one appropriation or fund account to another. Agencies may transfer budget authority only as specifically authorized by law.

⁸10 U.S.C. §§ 222a(c)(1)(A)-(H). MDA reporting elements are included in a separate statute. 10 U.S.C. § 5513(b)(1)(A)-(C).

⁹10 U.S.C. §§ 222a and 5513. DOD's final fiscal year 2024 appropriation was enacted after components had submitted their UPLs for fiscal year 2025. Full-Year Continuing Appropriations and Extensions Act, Pub. L. No. 119-4, div. A, title IV (2025). As such, we could not assess the element requiring the services and combatant commanders to describe any funding provided for the requirement for the current fiscal year. 10 U.S.C. § 222a(c)(1)(F).

- a summary description of the priority, including the objectives outlined in the National Defense Strategy and the National Military Strategy to be advanced if the priority is funded (whether in whole or in part);¹⁰
- the additional amount of funds recommended in connection with the objectives;
- appropriation account information with respect to the priority, including, as applicable, (1) the line-item number for Procurement accounts, (2) the program element number for Research, Development, Test, and Evaluation accounts, and (3) sub-activity group for Operation and Maintenance accounts;
- a detailed assessment of each specific risk that would be reduced in executing the National Defense Strategy and the National Military Strategy if the priority is funded (whether in whole or in part);
- the requirement to be addressed by the unfunded priority;
- the reason why funding for the priority was not included in the budget of the President; and
- an assessment of the effect that providing funding for the priority would have on the future-years defense plan.

With input from a GAO attorney and a methodologist, we developed a codebook that established what factors we would consider when determining whether an unfunded priority fully addressed, partially addressed, or did not address each statutory element. Two GAO analysts reviewed the unclassified fiscal year 2025 UPLs for the 11 designated components and assessed them for the seven statutory elements (three in the case of the MDA). This assessment was done with real-time input from the GAO attorney and methodologist to ensure the team was applying the criteria consistently, and a third analyst's role was to adjudicate any differences of opinion. We only assessed the official UPL transmitted to Congress and any supporting documentation provided at the same time or within the statutorily required 10-day time frame to submit the UPLs after the release of the President's budget request.¹¹

If we determined that an unfunded priority on the UPL addressed all aspects of an element, we rated it as "fully addressed." If we determined

¹⁰The language of the first element is parallel but slightly different in the case of MDA, requiring a summary description of the priority, including the objectives to be achieved if it is funded (whether in whole or in part). 10 U.S.C. § 5513.

¹¹10 U.S.C. § 222a(a).

that an unfunded priority on the UPL addressed some aspect of an element but not all aspects, then we rated it as “partially addressed.” If we determined that an unfunded priority on the UPL did not address any aspect of an element, we rated it as “not addressed.” With one exception, we did not include classified material in our assessments, so when agency documentation indicated that information related to an unfunded priority was contained in a classified attachment to the UPL, we rated those elements as “classified/did not assess.” Where components indicated that information needed to assess a particular element was classified, we did not include those priorities in our counts of whether “all” or “some” of the priorities addressed that specific element. In one instance related to U.S. Indo-Pacific Command, we did include a classified document in our assessment. In discussions with command officials, we noted the absence of two elements from many of the unfunded priorities on its unclassified UPL, and they indicated that the information might be in a classified attachment. Because the command cited this possibility, we reviewed the classified attachment to determine if the elements were addressed and included that review in our assessment. We also interviewed officials representing the components to discuss how they address the statutory elements.

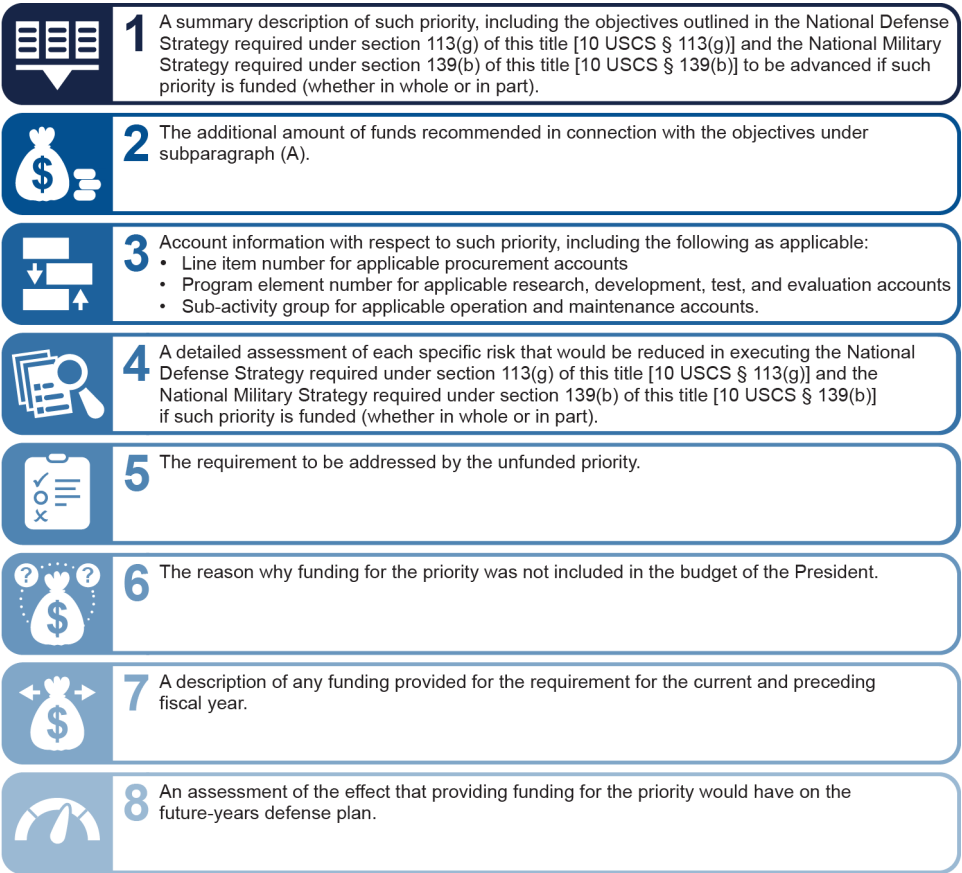
We conducted this performance audit from May 2024 to September 2025 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix II: Assessments of Department of Defense Components Addressing Statutory Elements

We assessed the fiscal year 2025 unfunded priority lists (UPLs) of selected Department of Defense (DOD) components for the presence of statutorily required elements (see figure 7).¹

¹Required reporters for 2025 were the Army, Navy, Air Force, Marine Corps, Space Force, U.S. Africa Command, U.S. Central Command, U.S. Cyber Command, U.S. European Command, U.S. Indo-Pacific Command, U.S. Northern Command, U.S. Southern Command, U.S. Space Command, U.S. Special Operations Command, U.S. Strategic Command, U.S. Transportation Command, the National Guard Bureau and the Missile Defense Agency. 10 U.S.C. § 222a(b). The Missile Defense Agency was a required reporter pursuant to 10 U.S.C. § 222b, which was repealed then reenacted as 10 U.S.C. § 5513 by the Servicemember Quality of Life Improvement and National Defense Authorization Act for Fiscal Year 2025, Pub. L. No. 118-159, § 1649(a) (2024). We chose to review fiscal year 2025 UPL submissions for 11 of the 18 designated reporters. We could not assess the extent to which current and prior fiscal year's funding was provided for each unfunded priority reviewed because final fiscal year 2024 appropriations for DOD were enacted after designated components had submitted their fiscal year 2025 UPL submissions. Full-Year Continuing Appropriations and Extensions Act, 2025, Pub. L. No. 119-4, div. A, title IV (2025).

Figure 7: Elements Required by Statute in Unfunded Priority Lists



Source: GAO analysis of 10 U.S.C. § 222a. | GAO-25-107581

Note: We omitted the element describing funding provided in the current and preceding fiscal year for an unfunded priority because the Department of Defense’s final fiscal year 2024 appropriation was enacted after components had submitted their unfunded priority lists for fiscal year 2025. In the case of the Missile Defense Agency, there are only 3 required elements, which parallel the first 3 in this list.

In doing so, we considered a selected statutory element to be addressed for purposes of our review if it was at least minimally responsive to the statute for a given unfunded priority on its list. In this appendix, we further distinguish whether those unfunded priorities that addressed a statutory element either “fully addressed” the element, or “partially addressed” the element. Priorities might have received assessments of “partially addressed” by providing some, but not all, of the information required by statute. In instances where we assessed that a priority did not address a statutory element, we made recommendations to the relevant DOD component.

Air Force

In figure 8 we present our assessment of the Air Force’s efforts to address statutory elements in its fiscal year 2025 UPL submission. Of the 4 unfunded priorities submitted, we found the Air Force fully addressed five of the seven elements we assessed. For two of the seven, we found the Air Force had partially addressed the selected statutory elements for some of its priorities.

Figure 8: GAO Assessment of Selected Statutory Elements in Air Force’s Fiscal Year 2025 Unfunded Priority List

Unfunded priority list		Element number ^a						
		1 ^b	2 ^c	3 ^d	4 ^e	5 ^f	6 ^g	8 ^h
1	Pacific Air Forces Exercises							
2	Fund Additional Executable Military Construction							
3	United States Air Force Spares							
4	Fighter Force Re-Optimization							

Fully addressed Partially addressed Not addressed Classified/did not assess

Source: GAO analysis of Department of Defense information. | GAO-25-107581

Notes:

^aWe could not assess the element which asks for a description of funding provided for the requirement in the current and preceding fiscal years (element 7). The Department of Defense’s final fiscal year 2024 appropriation was enacted after components had submitted their unfunded priority lists for fiscal year 2025. Further Consolidated Appropriations Act, 2024, Pub. L. No. 118-47, div. A (March 23, 2024). As such, Department of Defense components could not provide information about current year funding of requirements to be addressed by unfunded priorities.

^bA summary description of the priority, including the objectives outlined in the National Defense Strategy and the National Military Strategy to be advanced if the priority were funded in whole or in part.

^cThe additional amount of funds recommended for the priority.

^dPriority account information.

^eA detailed assessment of each specific risk that would be reduced in executing the National Defense Strategy and the National Military Strategy if the priority were funded in whole or in part.

^fThe requirement to be addressed by the unfunded priority.

^gThe reason why funding for the priority was not included in the budget of the President.

^hAn assessment of the effect that providing funding for the priority would have on the future-years defense plan.

The unfunded priorities that we assessed as partially addressing the UPL statute include those elements requiring a summary description related to the objectives in the National Defense Strategy and National Military Strategy, as well as the element related to the risk reduced to those objectives if the priority were funded. We assessed these as partially addressing the elements because it was not clear from the descriptions how those priorities related to the objectives in the strategies or reduced the risk of accomplishing them if the priorities were funded. However, in all other cases we found that the Air Force fully addressed the selected elements.

For its military construction priorities, the Air Force submitted one consolidated priority comprising 26 separate projects, which the Air Force identified in a separate part of its UPL submission. Those 26 individual military construction projects are not included in the figure above, but the one consolidated military construction priority is included. We considered the information related to those 26 individual military construction projects in our assessment of the one military construction priority on the Air Force's list.

Army

In figure 9, we present our assessment of the Army's efforts to address statutory elements in its fiscal year 2025 UPL submission. Of the 39 priorities submitted, we found the Army fully addressed three of the seven elements we assessed. For two of the others, we found the Army had either fully or partially addressed all statutory elements for its unfunded priorities. Two priorities had aspects that were classified, and we did not assess those priorities for those elements.

**Appendix II: Assessments of Department of
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Figure 9: GAO Assessment of Selected Statutory Elements in Army's Fiscal Year 2025 Unfunded Priority List

Unfunded priority list		Element number ^a							
		1 ^b	2 ^c	3 ^d	4 ^e	5 ^f	6 ^g	8 ^h	
1	Counter Unmanned Aerial Systems I								
2	Counter Unmanned Aerial Systems II								
3	Roadrunner-M								
4	Lethal Unmanned System/Low Altitude Stalk and Strike Ordinance								
5	Stinger								
6	AH-64E Apache Improved Tail Rotor Blade Acceleration								
7	Missile Repair and Recertification								
8	Company Small Uncrewed Aerial System								
9	Commercial off the Shelf Uncrewed Aerial System								
10	Family of Counter-Uncrewed Aerial System								
11	Kwajalein Atoll								
12	Short Range Reconnaissance								
13	Silent Tactical Energy Enhanced Dismount								
14	Proliferated Low Earth Orbit								
15	Medium Range Reconnaissance								
16	Infantry Squad Vehicle								
17	Joint Counter -small Unmanned Aerial Systems University Training and Training Support								
18	U.S. Indo-Pacific Command Campaigning								
19	Hawaii Facilities and Utility Infrastructure I								
20	Hawaii Facilities and Utility Infrastructure II								
21	Phased Array Tracking to Intercept of Target Advanced Capability-Three/Missile Segment Enhancement Missile								
22	Precision Strike Missile								
23	Classified Program I								
24	Classified Program II								
25	Human Machine Integration - Platform Integration								
26	Human Machine Integration - Next Generation Combat Vehicle Experimentation								
27	Organic Industrial Base Military Construction Planning: Industrial-focused Charrette								
28	Military Construction Barracks Planning and Design to 35 Percent Design								
29	Military Construction, Planning and Design Army National Guard								
30	Aviation Support Facility, Fort Knox, Kentucky								
31	Readiness Center - Fort Campbell, KY								
32	Readiness Center - Lima, OH								
33	Unspecified Minor Military Construction								
34	Construct Motor pool #70 (3/1 Cavalry Division)								
35	Collective Training Enlisted Barracks, Devens Reserve Forces Training Area								
36	Construct Motor pool #71 (3/1 Cavalry Division)								
37	Command and Control Next - Systems Engineering and Technical Assistance and Next Development Engineer								
38	Next Generation Squad Weapon Ammo-6.8mm								
39	Rapid Removal of Excess Pilot Program Expansion to Additional Locations with Additional Capability								

Fully addressed
 Partially addressed
 Not addressed
 Classified/did not assess

Source: GAO analysis of Department of Defense information. | GAO-25-107581

Notes:

^aWe could not assess the element which asks for a description of funding provided for the requirement in the current and preceding fiscal years (element 7). The Department of Defense's final fiscal year 2024 appropriation was enacted after components had submitted their unfunded priority lists for fiscal year 2025. Further Consolidated Appropriations Act, 2024, Pub. L. No. 118-47, div. A (March 23, 2024). As such, Department of Defense components could not provide information about current year funding of requirements to be addressed by unfunded priorities.

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^bA summary description of the priority, including the objectives outlined in the National Defense Strategy and the National Military Strategy to be advanced if the priority were funded in whole or in part.

^cThe additional amount of funds recommended for the priority.

^dPriority account information.

^eA detailed assessment of each specific risk that would be reduced in executing the National Defense Strategy and the National Military Strategy if the priority were funded in whole or in part.

^fThe requirement to be addressed by the unfunded priority.

^gThe reason why funding for the priority was not included in the budget of the President.

^hAn assessment of the effect that providing funding for the priority would have on the future-years defense plan.

For most priorities on its UPL, the Army fully addressed the statutory elements related to providing a summary description of the priority and how it relates to the objectives in the National Defense Strategy and National Military Strategy, as well as how funding the priority would reduce the risk to accomplishing those objectives. There were some unfunded priorities on the list where (1) the connection to the objectives in those strategies or (2) the risk reduced accomplishing the objectives if funding was provided was not as clear. We assessed those priorities as partially addressed for those two elements. Similarly, the Army identified a reason why some priorities were not included in the President's budget request, or in other cases included language that may have been intended to be a reason but was not explicitly stated as such, and thus we assessed those as partially addressed. However, for most of its unfunded priorities the Army did not identify a reason. Finally, the Army did not describe the effect that funding any of the priorities on its list would have on the future-years defense plan (FYDP).²

Marine Corps

In figure 10 we present our assessment of the Marine Corps's efforts to address statutory elements in its fiscal year 2025 UPL submission. Of the 34 priorities submitted, we found the Marine Corps fully addressed five of the seven elements we assessed. For two of the seven selected elements, we found the Marine Corps had partially addressed them for some of its priorities.

²The FYDP is a program and financial plan for DOD as approved by the Secretary of Defense. The FYDP arrays cost data, manpower, and force structure over a 5-year period, portraying the data by major force program for DOD internal review for the program and budget submission. It is also provided to Congress annually in conjunction with the President's budget. 10 U.S.C. § 222a alternately refers to the FYDP as the "future-years defense plan" and the "future-years defense program."

**Appendix II: Assessments of Department of
Defense Components Addressing Statutory
Elements**

Figure 10: GAO Assessment of Selected Statutory Elements in Marine Corps's Fiscal Year 2025 Unfunded Priority List

Unfunded priority list		Element number ^a						
		1 ^b	2 ^c	3 ^d	4 ^e	5 ^f	6 ^g	8 ^h
1	Barracks 2030 - Restoration and Modernization							
2	Barracks 2030 - Base Operating Support							
3	U.S. Marine Corps Enterprise-Wide Facilities Modernization							
4	Advertising							
5	Osprey Drive System Safety and Health Information							
6	Amphibious Combat Vehicle-30							
7	Autonomous Low Profile Vessel							
8	Tactical Exploitation of National Capabilities							
9	Medical Equipment Modernization							
10	(+2) CH-53K Aircraft							
11	(+4) U.S. Marine Corps F-35C Sovereign Engine Spares and (+4) Sovereign Engine Power Modules							
12	Operational Command Post							
13	Reducible Height Gunner Protection Kit							
14	Viper Phones / Communications Security							
15	Dead Center Automated Detection, Classification, and Edge Learning Unmanned Aircraft Systems Payload							
16	High Cut Enhanced Combat Helmet							
17	Plate Carrier Generation III							
18	Satellite Communications Rebroadcast / Distributed Common Ground System – Marine Corps Geospatial Intelligence							
19	Terrestrial Collections Systems Maritime / Terrestrial Collections Systems							
20	Enhanced Combat Rubber Raiding Craft							
21	Long-Range Anti-Ship Missile C-3 (AGM-158C-3)							
22	Small Diameter Bomb II							
23	Air Operations Command and Control / Composite Tracking Network							
24	Satellite Communications Terminal & Hatch-Mounted Satellite Communications Antenna System Network-on-the-Move							
25	Marine Littoral Regiment Organic Find, Fix, and Track							
26	Medium Range Intercept Capability Equipment Modernization							
27	Common Aviation Command and Control System Technical Refresh / Equipment Modernization							
28	Protected Low Earth Orbit Integration Satellite Communications Terminal, Network-on-the-Move							
29	(+1) KC-130J Weapons System Trainer + Initial Spares							
30	P475 cost to complete Aircraft Maintenance Hangar, Marine Corps Air Station Beaufort, SC							
31	P239 cost to complete F-35 Flightline Utilities Modernization Phase 2, Marine Corps Air Station Cherry Point, NC							
32	P968 Electrical Distribution Modernization, Marine Corps Base Hawaii Kaneohe Bay, HI							
33	P1050 Whole Hangar Repair, Naval Air Station Joint Reserve Base Fort Worth, TX							
34	P101 U.S. Marine Corps Military Construction Planning & Design - Barracks 2030							

Fully addressed
 Partially addressed
 Not addressed
 Classified/did not assess

Source: GAO analysis of Department of Defense information. | GAO-25-107581

Notes:

^aWe could not assess the element which asks for a description of funding provided for the requirement in the current and preceding fiscal years (element 7). The Department of Defense's final fiscal year 2024 appropriation was enacted after components had submitted their unfunded priority lists for fiscal year 2025. Further Consolidated Appropriations Act, 2024, Pub. L. No. 118-47, div. A (March 23, 2024). As such, Department of Defense components could not provide information about current year funding of requirements to be addressed by unfunded priorities.

^bA summary description of the priority, including the objectives outlined in the National Defense Strategy and the National Military Strategy to be advanced if the priority were funded in whole or in part.

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^cThe additional amount of funds recommended for the priority.

^dPriority account information.

^eA detailed assessment of each specific risk that would be reduced in executing the National Defense Strategy and the National Military Strategy if the priority were funded in whole or in part.

^fThe requirement to be addressed by the unfunded priority.

^gThe reason why funding for the priority was not included in the budget of the President.

^hAn assessment of the effect that providing funding for the priority would have on the future-years defense plan.

We assessed that the Marine Corps included a reason why the unfunded priorities on its UPL were not included in the President's budget request for every priority on its list except one. We assessed that Marine Corps partially addressed the element for that unfunded priority by providing a reason, but the reason did not clearly explain why the priority could not have been included in the fiscal year 2025 President's budget request. The Marine Corps also included the effect that funding the priorities on its UPL would have on the FYDP for every priority except two, which we also assessed as partially addressed because there was information related to the FYDP, but the effect was not clearly identified.

Navy

In figure 11, we present our assessment of the Navy's efforts to address selected statutory elements in its fiscal year 2025 UPL submission. Of the 18 unfunded priorities submitted, we found the Navy fully addressed six of the seven elements we assessed. For the remaining element, we found the Navy had partially addressed the selected statutory element for some of its unfunded priorities. Five priorities had aspects that were classified, and we did not assess those priorities for those elements.

**Appendix II: Assessments of Department of
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Elements**

Figure 11: GAO Assessment of Selected Statutory Elements in Navy’s Fiscal Year 2025 Unfunded Priority List

Unfunded priority list		Element number ^a						
		1 ^b	2 ^c	3 ^d	4 ^e	5 ^f	6 ^g	8 ^h
Non-military construction items								
1	Fund Submarine Industrial Base - Delta: Submarine Industrial Base Supplemental to President's Budget 2025							
2	Fund Guam, Repair Glass Breakwater							
3	Accelerate Nuclear Command, Control, and Communications Recapitalization and New Transmission Pathways							
4	Accelerate GRANDSTAND	—		—	—		—	—
5	Accelerate COPPERFIELD	—		—	—		—	—
6	Accelerate Weapons Combat Expenditure Replacement for Standard Missile-2							
7	Accelerate Subsea and Seabed Warfare Remotely Operated Vehicle	—			—			
8	Accelerate Hunter Orca Extra Large Unmanned Undersea Vehicle	—			—			
9	Accelerate Mk-48 Heavy Weight Torpedo Procurement (+4)							
10	Fund Aviation Critical Planeside Systems							
11	Fund Surface Warfare Priority Systems							
12	Accelerate Long Endurance Electronic Decoy							
13	Fund KC-130J Procurement (+1)							
Military construction items								
1	P716 Water Treatment Plant							
2	P2301 Helicopter Sea Combat Squadron 25 Hangar Replacement of Facility 2641							
3	P209 Dry Dock 3 Replacement, Pearl Harbor, HI							
4	P448 Range Training Complex Improvements, Fallon, NV							
5	Planning and Design, Pearl Harbor Waterfront Facility	—			—			

Fully addressed
 Partially addressed
 Not addressed
 Classified/did not assess

Source: GAO analysis of Department of Defense information. | GAO-25-107581

Notes:

^aWe could not assess the element which asks for a description of funding provided for the requirement in the current and preceding fiscal years (element 7). The Department of Defense’s final fiscal year 2024 appropriation was enacted after components had submitted their unfunded priority lists for fiscal year 2025. Further Consolidated Appropriations Act, 2024, Pub. L. No. 118-47, div. A (March 23, 2024). As such, the Department of Defense components could not provide information about current year funding of requirements to be addressed by unfunded priorities.

^bA summary description of the priority, including the objectives outlined in the National Defense Strategy and the National Military Strategy to be advanced if the priority were funded in whole or in part.

^cThe additional amount of funds recommended for the priority.

^dPriority account information.

^eA detailed assessment of each specific risk that would be reduced in executing the National Defense Strategy and the National Military Strategy if the priority were funded in whole or in part.

^fThe requirement to be addressed by the unfunded priority.

^gThe reason why funding for the priority was not included in the budget of the President.

^hAn assessment of the effect that providing funding for the priority would have on the future-years defense plan.

Specifically, the unfunded priorities on the Navy’s list fully addressed every element except the one related to appropriation account information. For that element, the Navy identified the appropriation accounts but did not include the additional information, such as line-item

numbers, program elements, or sub-activity groups. Therefore, we assessed those unfunded priorities as having partially addressed the required element. Navy officials stated that they did provide additional documentation to the congressional defense committees at a later date after the 10-day statutory deadline. We could not assess all of the selected elements for five of the Navy’s priorities due to classification.

The Navy’s submission included two lists—one with its unfunded non-military construction priorities and one with its unfunded military construction priorities. We also assessed the military construction list and found that those priorities fully addressed every selected element. One of the military construction priorities included some details that are classified.

Space Force

In figure 12, we present our assessment of the Space Force’s efforts to address selected statutory elements in its fiscal year 2025 UPL submission. Of the 13 unfunded priorities submitted, we found the Space Force fully addressed four of the seven elements we assessed. Six priorities had aspects that were classified, and we did not assess those priorities for those elements. For three of the seven selected elements, we found the Space Force had partially addressed the statutory elements for some of its priorities.

Figure 12: GAO Assessment of Selected Statutory Elements in Space Force’s Fiscal Year 2025 Unfunded Priority List

Unfunded priority list		Element number ^a						
		1 ^b	2 ^c	3 ^d	4 ^e	5 ^f	6 ^g	8 ^h
1	Buckley Space Force Base Power Independence							
2	Uninterruptible Power Supply Resiliency							
3	Enterprise Space Activity Group Working Capital Fund Cash Corpus							
4	Classified Program A	—		—	—	—	—	—
5	Space Training and Readiness Command Facility							
6	National Space Test and Training Complex							
7	Classified Program B	—		—	—	—	—	—
8	Classified Program C	—		—	—	—	—	—
9	Tranche Demonstration and Experiment System							
10	Classified Program D	—		—	—	—	—	—
11	Classified Program E	—		—	—	—	—	—
12	Classified Program F	—		—	—	—	—	—
13	Rocket Systems Launch Program							

Fully addressed

Partially addressed

Not addressed

—

Classified/did not assess

Source: GAO analysis of Department of Defense information. | GAO-25-107581

Notes:

^aWe could not assess the element which asks for a description of funding provided for the requirement in the current and preceding fiscal years (element 7). The Department of Defense’s final fiscal year 2024 appropriation was enacted after components had submitted their unfunded priority lists for fiscal year 2025. Further Consolidated Appropriations Act, 2024, Pub. L. No. 118-47, div. A

(March 23, 2024). As such, Department of Defense components could not provide information about current year funding of requirements to be addressed by unfunded priorities.

^bA summary description of the priority, including the objectives outlined in the National Defense Strategy and the National Military Strategy to be advanced if the priority were funded in whole or in part.

^cThe additional amount of funds recommended for the priority.

^dPriority account information.

^eA detailed assessment of each specific risk that would be reduced in executing the National Defense Strategy and the National Military Strategy if the priority were funded in whole or in part.

^fThe requirement to be addressed by the unfunded priority.

^gThe reason why funding for the priority was not included in the budget of the President.

^hAn assessment of the effect that providing funding for the priority would have on the future-years defense plan.

Space Force fully addressed the element related to assessing the risk reduced to accomplishing the strategic objectives in the National Defense Strategy and the National Military Strategy for all but one of its unfunded priorities. For that priority, we could infer how the risk might be reduced but it was not explicitly stated, so we rated it as partially addressed. Space Force also fully addressed the element related to providing a reason why the priorities were not included in the President's budget request for all but one of its unfunded priorities. For that unfunded priority, Space Force provided a response, but it was not clear in the response why or whether the priority was considered as part of the President's fiscal year 2025 budget request. Finally, for the element related to identifying the effect of funding the priority on the FYDP, Space Force fully addressed the element for three of its unfunded priorities and partially addressed it for four of its unfunded priorities. For those four priorities, Space Force provided information describing potential future effects, but did not provide estimates or whether there would be a future cost associated with those effects.

Six of the priorities on Space Force's list included classified aspects to them, which we did not include in our assessment. Additionally, like the Air Force UPL, Space Force included an unfunded priority for military construction on its list, along with a separate list with additional details on the specific military construction project. There was only one military construction project comprising the entry, and we included the details that Space Force provided in that separate table in our overall assessment.

National Guard
Bureau

In figure 13, we present our assessment of the National Guard's efforts to address selected statutory elements in its fiscal year 2025 UPL submission. Of the 11 priorities submitted, we found the National Guard Bureau fully addressed three of the seven elements we assessed. For

two of the others, we found the National Guard Bureau had either fully or partially addressed the statutory elements for its unfunded priorities.

Figure 13: GAO Assessment of Selected Statutory Elements in National Guard Bureau’s Fiscal Year 2025 Unfunded Priority List

Unfunded priority list		Element number ^a						
		1 ^b	2 ^c	3 ^d	4 ^e	5 ^f	6 ^g	8 ^h
1	C-130J Diminished Manufacturing Supply and Required Support Equipment							
2	Weapon System Sustainment							
3	Flying Hour Program							
4	Army National Guard Increase to Recruiter Manning							
5	Air National Guard Increase to Recruiter and Wing Manning							
6	Army National Guard Military Construction							
7	Army National Guard Facility Sustainment Model							
8	F-15EX Conformal Tanks							
9	Procure 6 x F-15 EX Aircraft							
10	Procure 6 x F-35 Aircraft							
11	7 New State Partnership Program Partners							

Fully addressed

Partially addressed

Not addressed

Classified/did not assess

Source: GAO analysis of Department of Defense information. | GAO-25-107581

Notes:

^aWe could not assess the element which asks for a description of funding provided for the requirement in the current and preceding fiscal years (element 7). The Department of Defense’s final fiscal year 2024 appropriation was enacted after components had submitted their unfunded priority lists for fiscal year 2025. Further Consolidated Appropriations Act, 2024, Pub. L. No. 118-47, div. A (March 23, 2024). As such, Department of Defense components could not provide information about current year funding of requirements to be addressed by unfunded priorities.

^bA summary description of the priority, including the objectives outlined in the National Defense Strategy and the National Military Strategy to be advanced if the priority were funded in whole or in part.

^cThe additional amount of funds recommended for the priority.

^dPriority account information.

^eA detailed assessment of each specific risk that would be reduced in executing the National Defense Strategy and the National Military Strategy if the priority were funded in whole or in part.

^fThe requirement to be addressed by the unfunded priority.

^gThe reason why funding for the priority was not included in the budget of the President.

^hAn assessment of the effect that providing funding for the priority would have on the future-years defense plan.

For the element related to account information, the National Guard Bureau included appropriation accounts, which was sufficient to address the element for its military construction and military personnel priorities. But it only partially addressed its other priorities because it did not include line-item numbers, program elements, or sub-activity groups. National Guard Bureau officials stated that they did provide the full account information, including line-item numbers and sub-activity groups, the day after the UPL deadline when it was requested by a congressional

subcommittee. The National Guard Bureau did address the reason that three of its priorities were not included in the President's budget request, but did not provide a reason for the other eight priorities. Finally, the National Guard Bureau did not provide information on the effect on the FYDP of funding any of the priorities on its UPL. We did not assess one unfunded priority which the National Guard Bureau initially submitted but later removed from its list.

U.S. Indo-Pacific Command

In figure 14, we present our assessment of the U.S. Indo-Pacific Command's efforts to address selected statutory requirements in its fiscal year 2025 UPL submission. Of the 42 unfunded priorities submitted, we found U.S. Indo-Pacific Command fully addressed four of the seven elements we assessed. Five priorities had aspects that were classified, and we did not assess those priorities for those elements.

**Appendix II: Assessments of Department of
Defense Components Addressing Statutory
Elements**

Figure 14: GAO Assessment of Selected Statutory Elements in U.S. Indo-Pacific Command’s Fiscal Year 2025 Unfunded Priority List

Unfunded priority list		Element number ^a						
		1 ^b	2 ^c	3 ^d	4 ^e	5 ^f	6 ^g	8 ^h
1	Guam Defense System							
2	Joint Fires Network							
3	Campaigning							
4	U.S. Indo-Pacific Command Mission Network							
5	Maritime Strike Tomahawk Land Attack Missile – Army							
6	Construction							
7	Power Quickstrike							
8	Maritime Strike Tomahawk Land Attack Missile – Marine Corps							
9	Standard Missile 6 Block IB Variant							
10	Clandestine Delivered Mines							
11	Hammerhead Mines							
12	Joint Training Team							
13	Space-Based Persistent Custody Sensors			—				
14	Operationalize Near-Term Space Control							
15	Precision Strike Missile Increment 2 and Increment 4							
16	Distributed Electromagnetic Warfare							
17	Joint Strike Missile							
18	Mid-Term Asymmetric Capabilities			—	—			
19	Project Design and Planning							
20	Persistent Targeting for Undersea							
21	Joint Experimentation and Innovation							
22	Non-traditional Find, Fix, Track, and Targeting Capability							
23	Maritime Strike Tomahawk Land Attack Missile – Navy							
24	Long Range Anti-Ship Missile							
25	Pacific Multi-Domain Training and Experimentation Capability							
26	HQ Manpower Enhancements							
27	Joint Task Force Micronesia							
28	Cyber Security and Network Defenses							
29	AI Enabled Planning and Wargaming (STORMBREAKER)							
30	Machine-Assisted Analytic Rapid-Repository System Object Management Service	—		—	—			
31	Joint Training, Exercise, and Evaluation Program							
32	DragonWorks							
33	Economic Waware Analysis Capability							
34	Joint Task Force Indo-Pacific							
35	Robust Resilient Mission Platform	—		—	—			
36	Service Tactical Signals Intelligence Upgrades and Processing, Exploration, and Dissemination Enhancements							
37	Resilient Top Secret/Sensitive Compartmented Information Warfighting Architecture	—		—	—			
38	International Security Cooperation Program							
39	Asia Pacific Regional Initiative							
40	Repair and Minor Construction							
41	Information Operations							
42	Joint Interagency Task Force - West							

Fully addressed
 Partially addressed
 Not addressed
 Classified/did not assess

Source: GAO analysis of Department of Defense information. | GAO-25-107581

Notes:

^aWe could not assess the element which asks for a description of funding provided for the requirement in the current and preceding fiscal years (element 7). The Department of Defense's final fiscal year 2024 appropriation was enacted after components had submitted their unfunded priority

lists for fiscal year 2025. Further Consolidated Appropriations Act, 2024, Pub. L. No. 118-47, div. A (March 23, 2024). As such, Department of Defense components could not provide information about current year funding of requirements to be addressed by unfunded priorities.

^bA summary description of the priority, including the objectives outlined in the National Defense Strategy and the National Military Strategy to be advanced if the priority were funded in whole or in part.

^cThe additional amount of funds recommended for the priority.

^dPriority account information.

^eA detailed assessment of each specific risk that would be reduced in executing the National Defense Strategy and the National Military Strategy if the priority were funded in whole or in part.

^fThe requirement to be addressed by the unfunded priority.

^gThe reason why funding for the priority was not included in the budget of the President.

^hAn assessment of the effect that providing funding for the priority would have on the future-years defense plan.

U.S. Indo-Pacific Command's fiscal year 2025 UPL contained the most unfunded priorities of any DOD component (42), five of which contained some information that was classified. The command provided an assessment of the risk reduced in executing the National Defense Strategy and National Military Strategy for all but three priorities on its list. For those three priorities, it was not clearly stated how the priorities would reduce the risk of achieving the objectives in the National Defense Strategy or the National Military Strategy, so we assessed them as partially addressed. U.S. Indo-Pacific Command did not provide a reason why the unfunded priorities were not included in the President's budget request for over half of its priorities. However, U.S. Indo-Pacific Command's did identify some priorities as being new requirements and others as accelerating future needs, and thus were not included in the President's budget request. Finally, U.S. Indo-Pacific Command did not identify the effect that funding any of the priorities on its list would have on the FYDP.

U.S. Northern Command

In figure 15, we present our assessment of the U.S. Northern Command's efforts to address selected statutory elements in its fiscal year 2025 UPL submission. U.S. Northern Command only submitted one unfunded priority on its fiscal year 2025 UPL. For all but one element, we assessed that the command fully addressed the statutory elements. However, U.S. Northern Command did not provide appropriation account information, either in the form of an appropriation code or the more specific line-item number, program element, or sub-activity group.

Figure 15: GAO Assessment of Selected Statutory Elements in U.S. Northern Command’s Fiscal Year 2025 Unfunded Priority List

Unfunded priority list	Element number ^a							
	1 ^b	2 ^c	3 ^d	4 ^e	5 ^f	6 ^g	8 ^h	
1 Foundational Information Technology								

Fully addressed Partially addressed Not addressed Classified/did not assess

Source: GAO analysis of Department of Defense information. | GAO-25-107581

Notes:

^aWe could not assess the element which asks for a description of funding provided for the requirement in the current and preceding fiscal years (element 7). The Department of Defense’s final fiscal year 2024 appropriation was enacted after components had submitted their unfunded priority lists for fiscal year 2025. Further Consolidated Appropriations Act, 2024, Pub. L. No. 118-47, div. A (March 23, 2024). As such, Department of Defense components could not provide information about current year funding of requirements to be addressed by unfunded priorities.

^bA summary description of the priority, including the objectives outlined in the National Defense Strategy and the National Military Strategy to be advanced if the priority were funded in whole or in part.

^cThe additional amount of funds recommended for the priority.

^dPriority account information.

^eA detailed assessment of each specific risk that would be reduced in executing the National Defense Strategy and the National Military Strategy if the priority were funded in whole or in part.

^fThe requirement to be addressed by the unfunded priority.

^gThe reason why funding for the priority was not included in the budget of the President.

^hAn assessment of the effect that providing funding for the priority would have on the future-years defense plan.

U.S. Space Command

In figure 16, we present our assessment of the U.S. Space Command’s efforts to address selected statutory elements in its fiscal year 2025 UPL submission. Of the 12 unfunded priorities submitted, we found the U.S. Space Command fully addressed six of the seven elements we assessed. Eight priorities had aspects that were classified, and we did not assess those priorities for those elements. For one of the seven elements, we found the U.S. Space Command had partially addressed the required statutory elements for one of its unfunded priorities.

Appendix II: Assessments of Department of Defense Components Addressing Statutory Elements

Figure 16: GAO Assessment of Selected Statutory Elements in U.S. Space Command’s Fiscal Year 2025 Unfunded Priority List

Unfunded priority list			Element number ^a							
			1 ^b	2 ^c	3 ^d	4 ^e	5 ^f	6 ^g	8 ^h	
1		Classified 1	—	—	—	—	—	—	—	
2		Classified 2	—	—	—	—	—	—	—	
3		Classified 3	—	—	—	—	—	—	—	
4		Classified 4	—	—	—	—	—	—	—	
5		Classified 5	—	—	—	—	—	—	—	
6		Classified 6	—	—	—	—	—	—	—	
7		Classified 7	—	—	—	—	—	—	—	
8		Joint Commercial Operations Cell								
9		Consolidated Space Operations Facility Procurement								
10		Enabling Capabilities for Project Lighthouse								
11		Space Domain Awareness Sensor Upgrades and Modernization								
12		Classified 8	—	—	—	—	—	—	—	

Fully addressed
 Partially addressed
 Not addressed
 Classified/did not assess

Source: GAO analysis of Department of Defense information. | GAO-25-107581

Notes:

^aWe could not assess the element which asks for a description of funding provided for the requirement in the current and preceding fiscal years (element 7). The Department of Defense’s final fiscal year 2024 appropriation was enacted after components had submitted their unfunded priority lists for fiscal year 2025. Further Consolidated Appropriations Act, 2024, Pub. L. No. 118-47, div. A (March 23, 2024). As such, Department of Defense components could not provide information about current year funding of requirements to be addressed by unfunded priorities.

^bA summary description of the priority, including the objectives outlined in the National Defense Strategy and the National Military Strategy to be advanced if the priority were funded in whole or in part.

^cThe additional amount of funds recommended for the priority.

^dPriority account information.

^eA detailed assessment of each specific risk that would be reduced in executing the National Defense Strategy and the National Military Strategy if the priority were funded in whole or in part.

^fThe requirement to be addressed by the unfunded priority.

^gThe reason why funding for the priority was not included in the budget of the President.

^hAn assessment of the effect that providing funding for the priority would have on the future-years defense plan.

Eight of the 12 unfunded priorities on U.S. Space Command’s fiscal year 2025 UPL were classified. The command did transmit a classified addendum with its UPL, which provided details of those unfunded priorities; however, we did not assess whether those classified priorities addressed the statutory elements. For the four unclassified priorities, we assessed that U.S. Space Command fully addressed all of the selected statutory elements, with the exception of one priority that partially identified the effect that funding the priority would have on the FYDP.

U.S. Special Operations Command

In figure 17, we present our assessment of the U.S. Special Operations Command's efforts to address selected statutory requirements in its fiscal year 2025 UPL submission. Of the 14 unfunded priorities submitted, we found the U.S. Special Operations Command fully addressed five of the seven elements we assessed. Six priorities had aspects that were classified, and we did not assess those priorities for those elements.

Figure 17: GAO Assessment of Selected Statutory Elements in U.S. Special Operations Command's Fiscal Year 2025 Unfunded Priority List

Unfunded priority list		Element number ^a						
		1 ^b	2 ^c	3 ^d	4 ^e	5 ^f	6 ^g	8 ^h
1	MH-60M Outside the Continental U.S. Aircraft Loss							
2	Counter Unmanned Systems and Group 3 Defeat Acceleration	—			—		—	—
3	Loitering Munition Accelerated Fielding and Reliability Testing Acceleration	—			—		—	—
4	Crisis Response Tactical Uncrewed Aerial Systems Acceleration	—			—		—	—
5	Unmanned Systems Autonomy Acceleration	—			—		—	—
6	Adaptive Airborne Enterprise Acceleration							
7	Next Generation Tactical Communications Acceleration							
8	AC/MC-130J Active Electronically Scanned Array Radar Acceleration							
9	Electromagnetic Warfare Family of Systems Acceleration	—			—		—	—
10	Identity and Signature Management	—			—		—	—
11	Blast Exposure Monitoring Systems Acceleration							
12	Cost-to-Complete: Operations and Warehouse Facilities, Yokota Air Base, Japan							
13	Special Operations Forces Information Maneuver Facility, Camp Lejeune, NC							
14	Special Warfare Center and School Company Operations Facility Fort Liberty, NC							

Fully addressed
 Partially addressed
 Not addressed
 Classified/did not assess

Source: GAO analysis of Department of Defense information. | GAO-25-107581

Notes:

^aWe could not assess the element which asks for a description of funding provided for the requirement in the current and preceding fiscal years (element 7). The Department of Defense's final fiscal year 2024 appropriation was enacted after components had submitted their unfunded priority list for fiscal year 2025. Further Consolidated Appropriations Act, 2024, Pub. L. No. 118-47, div. A (March 23, 2024). As such, Department of Defense components could not provide information about current year funding of requirements to be addressed by unfunded priorities.

^bA summary description of the priority, including the objectives outlined in the National Defense Strategy and the National Military Strategy to be advanced if the priority were funded in whole or in part.

^cThe additional amount of funds recommended for the priority.

^dPriority account information.

^eA detailed assessment of each specific risk that would be reduced in executing the National Defense Strategy and the National Military Strategy if the priority were funded in whole or in part.

^fThe requirement to be addressed by the unfunded priority.

^gThe reason why funding for the priority was not included in the budget of the President.

^hAn assessment of the effect that providing funding for the priority would have on the future-years defense plan.

U.S. Special Operations Command submitted 14 unfunded priorities on its fiscal year 2025 UPL—eight unclassified and six classified. For the

unclassified priorities that we assessed, five associated with non-military construction priorities fully addressed all statutory elements. The remaining three unclassified priorities dealt with military construction projects. Of those three unfunded military construction priorities, U.S. Special Operations Command partially addressed the reason why two of the unfunded priorities were not included in the President's budget request by including language that could be construed as a reason but was not explicitly identified as such. For the third priority, U.S. Special Operations Command did not identify the reason why it was not included in the President's budget request. Those three unfunded military construction priorities also did not address the effect that funding the priority would have on the FYDP.

The unclassified documentation that U.S. Special Operations Command provided included enough information on the classified priorities that we could assess whether the command addressed three of the statutory elements. Those elements were the amount of funding recommended, the account information, and the requirement to be addressed.

Missile Defense Agency

In figure 18, we present our assessment of the Missile Defense Agency's efforts to address the three statutory elements required in its fiscal year 2025 UPL submission.³ On its fiscal year 2025 UPL, the agency fully addressed every statutory element for every unfunded priority that we were able to assess. There were two priorities on the list with classified descriptions where we could not assess whether the description related to the objectives in the National Defense Strategy and the National Military Strategy, and we did not assess those priorities for that element.

³The Missile Defense Agency is required to include three elements for each unfunded priority submitted on its list. 10 U.S.C. 5513(b)(1)(A)-(C). Those elements are (1) a summary description of the priority, including the objectives to be achieved if such priority is funded whether in whole or in part; (2) the amount of funds recommended in connection with the objectives; and (3) the account information with respect to each priority.

Appendix II: Assessments of Department of
Defense Components Addressing Statutory
Elements

Figure 18: GAO Assessment of Statutory Elements in the Missile Defense Agency’s Fiscal Year 2025 Unfunded Priority List

Unfunded priority list		Element number		
		1 ^a	2 ^b	3 ^c
1	Army Navy/Transportable Radar Surveillance-2 Antenna Equipment Unit			
2	Classified A	—		
3	Classified B	—		
4	Infrastructure Modernization Initiative			
5	Classified C			
6	Disruptive Technologies versus Advanced Threats			
7	Sensors Modeling and Simulation			

 Fully addressed  Partially addressed  Not addressed  — Classified/did not assess

Source: GAO analysis of Department of Defense information. | GAO-25-107581

Notes:

^aA summary description of the priority, including the objectives to be advanced if the priority were funded in whole or in part.

^bThe additional amount of funds recommended for the priority.

^cPriority account information.

Appendix III: Comments from the Department of Defense



COMPTROLLER

OFFICE OF THE UNDER SECRETARY OF DEFENSE
1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100

AUG 05 2025

Ms. Rashmi Agarwal
Director, Defense Capabilities and Management
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Ms. Agarwal,

This letter provides the Department of Defense (DoD) responses to the enclosed draft GAO report, "Defense Budget: DOD Should Address All Statutory Elements for Unfunded Priorities" (GAO-25-107581) dated February 7, 2025. Thank you again for the opportunity to respond to these recommendations. My point of contact is Ms. Vanesa Stafford who can be reached at paola.v.stafford.civ@mail.mil and 703-693-5474.

A handwritten signature in black ink, appearing to read "Anne J. McAndrew", is positioned above the typed name.

Anne J. McAndrew
Performing the Duties of the Deputy Under
Secretary of Defense (Comptroller)

Enclosure:
As stated

GAO DRAFT REPORT DATED FEBRUARY 7, 2025
GAO-25-107581 (GAO CODE 107581)

“DEFENSE BUDGET: DOD Should Address All Statutory Elements for Unfunded
Priorities”

DEPARTMENT OF DEFENSE COMMENTS
TO THE GAO RECOMMENDATIONS

RECOMMENDATION 1: *The GAO recommends that the Commander of U.S. Northern Command should take steps to ensure that all information required by 10 U.S.C. §§ 222a, particularly identifying and including appropriation account information, is included in future UPL submissions.*

DoD RESPONSE: U.S. Northern Command concurs with this recommendation and is committed to review updated requirements stated in 10 U.S.C. § 222a to ensure required elements are in compliance.

RECOMMENDATION 2: *The GAO recommends that the Secretary of the Army should take steps to ensure that all information required by 10 U.S.C. §§ 222a, particularly the reason why an unfunded priority is not included in the budget request of the President and the effect of funding a priority on the FYDP, is included in future UPL submissions.*

DoD RESPONSE: The Army concurs with this recommendation and is committed to improving the Unfunded Priority List (UPL) submission process to ensure compliance with 10 U.S.C. § 222a. It is reviewing our existing procedures for developing and reviewing UPL submissions to provide required information on non-inclusion in the budget and a detailed Future Years Defense Program (FYDP) impact statement for each unfunded priority.

RECOMMENDATION 3: *The GAO recommends that the Commander of U.S. Indo-Pacific Command should take steps to ensure that all information required by 10 U.S.C. §§ 222a, particularly the reason why an unfunded priority is not included in the budget request of the President and the effect of funding a priority on the FYDP, is included in future UPL submissions.*

DoD RESPONSE: USINDOPACOM concurs with this recommendation.

RECOMMENDATION 4: *The GAO recommends that the National Guard Bureau should take steps to ensure that all information required by 10 U.S.C. §§ 222a, particularly the reason why an unfunded priority is not included in the budget request of the President and the effect of funding a priority on the FYDP, is included in future UPL submissions.*

DoD RESPONSE: The National Guard Bureau concurs with this recommendation. The Chief of the National Guard Bureau has taken steps to ensure all statutory elements required by 10 U.S.C. §§ 222a are included with UPL submissions for National Guard requirements to Congress. For the unfunded priorities that the Chief of the National

Guard Bureau submitted to Congress for FY 2026 the submission template was corrected to include all statutory requirements to include why it was not funded in the President's Budget and the impact of funding a priority on the FYDP. This is the format that the National Guard will use for future unfunded priority submissions.

RECOMMENDATION 5: *The GAO recommends that the Commander of U.S. Special Operations Command should take steps to ensure that all information required by 10 U.S.C. §§ 222a, particularly the reason why an unfunded priority is not included in the budget request of the President and the effect of funding a priority on the FYDP, is included in future UPL submissions.*

DoD RESPONSE: The U.S. Special Operations Command (USSOCOM) non-concurs with this recommendation. In the Commanders UPL letter to the Chairs and Ranking members of the congressional defense committees, it is stated that “if additional resources became available, the Command would apply those funds to the enclosed UPL to buy down risk and accelerate modernization”. Inherently, the reason these are not included in the President's Budget (PB) is due to resourcing and timing, as specified in the statute. More specifically, USSOCOM does not submit any new requirements that are not already in the PB, unless due to timing (i.e. combat loss of weapon system occurring after USSOCOMs submission of its budget to OSD). This is evident in all of USSOCOMs UPL submissions in the past. For non-Military Construction (MILCON) projects, USSOCOM explicitly asks all subordinate organizations why requirements being submitted are not included in the PB. This example questionnaire was provided to GAO. If the requirements are new and not in the PB, they are eliminated from consideration, and subsequently, from being submitted to Congress. For MILCON projects, all UPLs historically submitted to Congress have had corresponding DD Form 1391s, meaning they are already in progress and in the PB Future Years Defense Program, and with additional resourcing through the UPL process, they can be accelerated.

Appendix IV: GAO Contacts and Staff Acknowledgments

GAO Contacts

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Mona Sehgal, SehgalM@gao.gov

Staff Acknowledgments

In addition to the contacts named above, Richard Geiger (Assistant Director), Robert Bullock (Assistant Director), Andy Walker (Assistant Director), Matthew Spiers (Analyst in Charge), Jennifer Baker, Sharon Ballinger, Brandon Booth, Andrew Curry, Dinah Girma, Sheerine Karamzadeh-Rahimi, Felicia Lopez, Leah Nash, Clarice Ransom, and Mike Silver made key contributions to this report.

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