



Unfunded Priority Lists

1. UNFUNDED PRIORITY LISTS (UPLs) ARE EXTRA-BUDGETARY REQUESTS REQUIRED BY LAW THAT CIRCUMVENT THE NORMAL BUDGET PROCESS

Under [10 U.S. Code § 222a](#), the chiefs of staff of each military service branch are required each year to submit to Congress “a report on the unfunded priorities [spending not included in the Pentagon budget request] of the armed force or forces or combatant command under the jurisdiction or command of such officer.” This requirement undermines civilian oversight of the military by requiring military leadership to send extra-budgetary requests to Congress without input from the Secretary of Defense or the secretaries of each military service branch.

2. UPLs ARE NOT SUBJECT TO THE SAME BUDGET JUSTIFICATION DOCUMENTS AS STANDARD BUDGET REQUESTS

The statute requires UPL reports to include assessments of the specific risks that would be reduced by funding the requested programs, but it does not require the report to include the justification documents normally required in the Pentagon budget request. This undermines accountability and transparency in the budget process.

3. PENTAGON LEADERSHIP BELIEVES UPLs UNDERMINE THE PENTAGON'S ABILITY TO APPROPRIATELY PRIORITIZE FUNDING REQUESTS ACROSS DEPARTMENTS

Secretary of Defense Lloyd Austin [said](#) that he supports ending the statutory requirement for UPLs during a Senate Armed Services Committee hearing in March of 2023. When asked if the Pentagon has the necessary tools to address emerging threats without UPLs,



Secretary Austin said it does. Michael McCord, the Under Secretary of Defense (Comptroller)/Chief Financial Officer, wrote in [a letter](#) to Sen. Elizabeth Warren (D-MA) that the UPL requirement “is not an effective way to illuminate our top joint priorities,” and that “the Department supports your proposal to repeal the requirement in 10 U.S.C 222a.”

4. UPLs FOR FY 2024 TOTAL AT LEAST \$17 BILLION

Unfunded Priority List requests for FY 2024 totaled [at least \\$17 billion](#) spread out across [13 different UPLs](#). The Pentagon budget request for FY 2024 was [\\$842 billion](#). If a program was not included in that massive funding request, calling it a “priority” strains the [meaning of the word](#).

5. CONGRESS CAN REPEAL OR OTHERWISE LIMIT THE STATUTORY REQUIREMENT FOR UPLs

In August 2023, Taxpayers for Common Sense and 14 other organizations sent [a letter](#) to President Biden urging him to call on Congress to repeal the statutory requirement for UPLs, which Congress can accomplish through a number of legislative vehicles. Whether through a repeal or some other mechanism to effectively end the practice, Congress has the authority to act.