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# United States Senate

COMMITTEE ON THE BUDGET

WASHINGTON, DC 20510-6100

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February 3, 2026

The Honorable Pete Hegseth  
Secretary of Defense  
U.S. Department of Defense  
1000 Defense Pentagon  
Washington, DC 20301

Secretary Hegseth:

We write to express significant concern regarding the Department of Defense's (DOD's) decision to classify its budget reconciliation spending plan. Classifying the spending plan undermines congressional oversight and accountability. Even at the height of the wars in Iraq and Afghanistan, defense appropriation spend plans were not fully classified.

When H.R. 1, the One Big Beautiful Bill Act (P.L. 119-21), passed the House and was transmitted to the Senate, it included Section 20014, requiring the Secretary of Defense to submit a detailed spending plan within 45 days of enactment and to provide an annual expenditure report beginning one year after enactment. Although the Senate Parliamentarian later determined Section 20014 to be non-budgetary, Democrats were willing to retain the language, but Republicans voluntarily removed it. The fact that Congress previously sought this reporting underscores the importance of transparency in reconciliation budgeting.

Following enactment of H.R. 1, the chairs of the House and Senate Armed Services Committees issued informal programmatic guidance tables outlining congressional intent and requested that DOD submit a detailed spending plan by August 22, 2025 which adhered to that intent, even though such a legislative requirement would have been challengeable under budget reconciliation procedures. Senate Chairman Roger Wicker subsequently pressed military nominees and officials to publicly commit to adhering to that intent. Although DOD missed the deadline, media reports indicate DOD provided a classified spending plan to the defense committees covering roughly \$90 billion of the \$150 billion appropriated for national security.<sup>1</sup>

The Department has offered no explanation for why the spend plan was classified, even though some items included in H.R. 1, such as barracks improvements or personnel benefit increases, are not sensitive. It strains credulity that all the items in the \$90 billion classified spend plan are sensitive enough to warrant complete classification. In prior years, only intelligence or specific sensitive programs required classified spend plans, while other defense budget materials were

<sup>1</sup> Bertiuc, Tony. 2025. "DOD Sends Congress First 'Tranche' of Budget Reconciliation Spending Plan." *Inside Defense*. October 21. <https://insidedefense.com/daily-news/dod-sends-congress-first-%E2%80%98tranche-%E2%80%99-budget-reconciliation-spending-plan>.

provided in unclassified form or with classified appendices as appropriate. The current approach deviates sharply from long-standing practice and raises serious questions about DOD's rationale.

This decision also comes amid broader transparency concerns. The Pentagon has adopted new restrictions on communication with Congress and the press, further limiting oversight and undermining public accountability. Combined with the unprecedented classification of the reconciliation spend plan, these steps raise doubts about whether Congress is receiving the information necessary to fulfill its constitutional oversight responsibilities.

In addition, there are indications that reconciliation funds may have been used for purposes not contemplated by law, including paying troops during the recent lapse in appropriations and providing a one-time bonus payment. Such uses appear contrary to congressional intent, which envisioned reconciliation funding as a tool for specific programmatic needs rather than a slush fund for the President's ad hoc priorities. This underscores the risk that, absent robust transparency, reconciliation funds may be diverted to unintended purposes.

In fact, classifying the spending plan for H.R. 1 risks further turning reconciliation funding into a slush fund—undermining public confidence and risking wasteful spending—since Congress cannot adequately exercise its oversight role.

As members of the Senate Budget Committee, which has jurisdiction over the reconciliation process, and to support appropriate oversight and ensure the responsible use of taxpayer dollars, we request answers to the following questions by February 20, 2026:

1. What is DOD's justification for classifying the spending plan?
2. Funding for specific classified programs was not included in the reconciliation bill. Are any classified programs receiving funding through reconciliation?
3. Will DOD commit to providing relevant committees of jurisdiction access to the complete spending plan, including all classified and unclassified materials?
4. Will the reconciliation spending plan be incorporated into the FY2027 budget request?
5. Why did DOD transmit a spend plan for \$90 billion but not the remaining \$60 billion? What factors contributed to the development and transmittal of only a partial spend plan?
6. When does the Department plan to submit a spend plan for the remaining \$60 billion? Will any subsequent partial spend plan also be classified, and if so, why?

Should you believe that any portion of your reply must be provided in classified form, please coordinate with the committee to ensure proper handling.

Congress cannot forfeit its constitutional role in overseeing the defense budget. Transparency is not optional; it is the foundation of accountability. We strongly urge the Department to reconsider this approach and provide Congress with comprehensive, appropriately marked spending plans without delay.

Sincerely,

Jeffrey A. Merkley

Jeffrey A. Merkley  
United States Senator

Chris Van Hollen

Chris Van Hollen  
United States Senator

Sheldon Whitehouse

Sheldon Whitehouse  
United States Senator

Alex Padilla

Alex Padilla  
United States Senator

Patty Murray

Patty Murray  
United States Senator

Ben Ray Luján

Ben Ray Luján  
United States Senator

Ron Wyden

Ron Wyden  
United States Senator

Tim Kaine

Tim Kaine  
United States Senator

Mark R. Warner

Mark R. Warner  
United States Senator

Bernard Sanders

Bernard Sanders  
United States Senator