



April 22, 2026

Congressional Requesters

Federal Budget: Remaining Budget Authority from the Consolidated Appropriations Act, 2023

Every year, Congress appropriates funds to support federal activities and address national priorities. Congress generally appropriates funding, or budget authority, to an agency for use during a specific period, known as the period of availability.¹ The Consolidated Appropriations Act, 2023 authorized trillions of dollars to federal agencies to obligate during fiscal year 2023 and beyond.² While agencies are required to report certain information on their obligations, they are not required to report on how much funding they used from a specific appropriations act, except in special circumstances. Therefore, these data are not available through government-wide sources, such as USAspending.gov or the President's Budget.

You asked us to identify any remaining budget authority provided in the Consolidated Appropriations Act, 2023 that is unexpired and still available for obligation. This report provides information on these amounts still available to selected agencies to obligate in fiscal year 2026 or later, and key characteristics, such as the appropriation account name; type of budget authority; and the associated programs, projects, or activities.³

To conduct our work, we reviewed the Consolidated Appropriations Act, 2023 to select the 10 federal agencies with the largest amount of budget authority potentially available for obligation in fiscal year 2026 or later. These agencies are

- Department of Agriculture,

¹Budget authority is authority provided by federal law to enter into financial obligations that will result in immediate or future outlays involving federal government funds. The period of availability of the budget authority is the period during which agencies can obligate funds before they expire.

²Pub. L. No. 117-328, 136 Stat. 4459 (2022). An obligation is a definite commitment that creates a legal liability of the government for the payment of goods and services ordered or received, or a legal duty on the part of the United States that could mature into a legal liability by virtue of actions on the part of the other party beyond the control of the United States. Payment may be made immediately or in the future.

³The scope of this review includes budget authority from the Consolidated Appropriations Act, 2023 provided to federal agencies in Divisions A through N of the act, which include both regular and supplemental appropriations. Amounts still available to selected agencies to obligate in fiscal year 2026 or later are unexpired as of the publication date of this report; they will expire when the period of availability ends. "Programs, projects, or activities" is a budget term. For annually appropriated accounts, the Office of Management and Budget and agencies identify programs, projects, or activities by reference to committee reports and budget justifications; for permanent appropriations, the Office of Management and Budget and agencies identify "programs, projects, or activities" by the program and financing schedules that the President provides in the "Detailed Budget Estimates" in the budget submission for the relevant fiscal year. Program activity structures are intended to provide a meaningful representation of the operations financed by a specific budget account—usually by project, activity, or organization.

- Department of Defense,
- Department of Energy,
- Department of Health and Human Services,
- Department of Homeland Security,
- Department of Housing and Urban Development,
- Department of Justice,
- Department of Transportation,
- Department of Veterans Affairs, and
- Social Security Administration.

We identified these agencies based on the amount of budget authority the act provided to the appropriation accounts associated with each agency. Of the 1,086 appropriation accounts associated with all agencies funded by the act, 515 included budget authority available for obligation in fiscal year 2026 or later.⁴ In some cases, these 515 appropriation accounts also included budget authority available for obligation in fiscal year 2025 or earlier. We used the full amount appropriated to each of these 515 accounts to sort the agencies from largest to smallest amount of budget authority. Based on our methodology, the 10 selected agencies represent 258 appropriation accounts and over 90 percent of the budget authority in the 515 accounts that included budget authority available for obligation in fiscal year 2026 or later.

We used a data collection instrument to collect the amount of unobligated budget authority from the Consolidated Appropriations Act, 2023 in each appropriation account and related information from the 10 selected agencies. In some cases, we conducted follow-up interviews with agency officials to gain additional clarity on the data and information they provided. We then reviewed the data and information to ensure they met our needs.⁵ We analyzed the data to calculate summary statistics and to populate a downloadable dataset. To assess the reliability of the data agencies provided, we reviewed information about their data systems, such as their processes to ensure data quality. We found the data sufficiently reliable for the purposes of our analyses and noted minor data limitations in a downloadable dataset. The downloadable dataset can be accessed at <https://www.gao.gov/products/GAO-26-108476>.

We conducted this performance audit from April 2025 to April 2026 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

⁴For the purposes of this review, we defined an appropriation account as the title of an appropriation paragraph in the Consolidated Appropriations Act, 2023. In 24 cases, the act authorized budget authority to the same appropriation account in both the main and the supplemental portions of the act. In these cases, we counted an appropriation account twice.

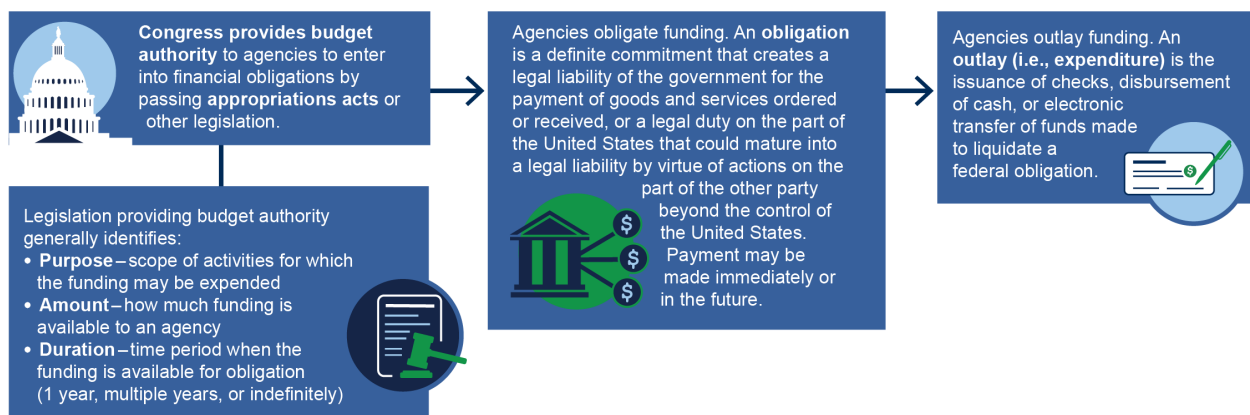
⁵Our review involved two processes. First, we completed an initial high-level review of the data and information agencies provided to determine the extent to which agencies fulfilled our requests. If we found that any data or information were missing, or we had questions about the data or information agencies provided, we followed up with agency officials. Next, we completed an in-depth review of the data and information agencies provided to determine the extent to which their responses were logical and relevant based on our requests. This in-depth review included verification of an initial analyst's determinations by a second analyst or supervisor. If we identified any issues or questions, we followed up with agency officials.

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

Congress provides budget authority to federal agencies to incur financial obligations through annual appropriations acts or other legislation. An obligation is a definite commitment that creates a legal liability of the government for the payment of goods and services. Agencies incur new obligations and charge them against available appropriations. The term “unobligated budget authority” refers to amounts that Congress has appropriated but agencies have not yet obligated. Expenditures, or outlays, occur when funds that have been obligated are transferred for payment (see fig. 1).

Figure 1: Federal Budget and Obligation Process



Source: GAO summary of information in GAO Budget Glossary. | GAO-26-108476

One of the limits generally set by appropriations acts is the duration, or period of availability, of the budget authority they provide. A single appropriation act may set different durations for different portions of the budget authority it provides, even within a single appropriation account. The duration of the authority is the period during which agencies can obligate funds before they expire. Duration can take the form of 1-year, multiyear, or no-year authority. Accounts with multiyear or no-year funds may carry forward amounts that remain legally available for new obligations from one fiscal year to the next.⁶ If the agency does not obligate 1-year or multiyear funds by the end of the period of availability, the budget authority expires, and the funds ultimately are cancelled.⁷

⁶Multiyear authority is budget authority available for a fixed period of time in excess of 1 fiscal year. No-year authority is budget authority that remains available for obligation for an indefinite period of time.

⁷Expired budget authority generally remains available for 5 years, during which time the agency may use it to record, adjust, and make disbursements to liquidate obligations that were properly chargeable to the related appropriations account. A time-limited appropriation account closes at the end of the 5-year period, unless an exception is made in law, and any remaining obligated and unobligated balances are cancelled. The closed appropriation account may not be used for obligation or expenditure for any purpose. Because no-year authority does not expire, it can be cancelled if two conditions are met: (1) the head of the agency concerned or the President determines that the purposes for which the appropriation was made have been carried out; and (2) no disbursement has been made against the appropriation for 2 consecutive fiscal years. For more information on cancelled appropriations, see GAO, *Federal Budget: A Few Agencies and Program-Specific Factors Explain Most Unused Funds*, GAO-21-432 (Washington, D.C.: May 25, 2021).

The Office of Management and Budget directs agencies to regularly report on their obligations and remaining budget authority and their period of availability.⁸ These data are used to populate government-wide, public data sources, such as USAspending.gov and the President’s Budget. While agencies manage their use of budget authority by appropriations act, they are not required to report this information, except in limited circumstances.⁹ Therefore, there is no government-wide data source that reports information on remaining budget authority from individual appropriations acts.

Characteristics of Unobligated Budget Authority from the Consolidated Appropriations Act, 2023 for Selected Agencies

We found that 156 of the 258 appropriation accounts in our review had budget authority from the Consolidated Appropriations Act, 2023 available for obligation in fiscal year 2026 or later remaining as of September 30, 2025.¹⁰ These accounts had approximately \$20.9 billion in unobligated budget authority, or about 1.97 percent of the approximately \$1 trillion initially appropriated that had a period of availability of fiscal year 2026 or later.¹¹ The unobligated budget authority is unexpired, and is comprised of multiple periods of availability; see table 1.

Table 1: Unobligated Budget Authority from the Consolidated Appropriations Act, 2023 by Period of Availability for 10 Selected Agencies

Period of availability (fiscal year)	Budget authority provided in the Consolidated Appropriations Act, 2023 (in USD)	Unobligated budget authority, as of September 30, 2025 (in USD)	Unobligated budget authority as a proportion of budget authority provided in the Consolidated Appropriations Act, 2023 (percentage)
2026	\$25,370,407,254	\$1,705,579,606	6.72%
2027	\$60,291,452,000	\$9,033,188,722	14.98%
Indefinite	\$980,222,929,895	\$10,208,442,784	1.04%
Total	\$1,065,884,789,149	\$20,947,211,112	1.97%

Source: GAO analysis of the Consolidated Appropriations Act, 2023 and data from selected agencies: the Departments of Agriculture, Defense, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, Justice, Transportation, and Veterans Affairs, and the Social Security Administration. | GAO-26-108476

⁸Office of Management and Budget, *Circular No. A-11: Preparation, Submission, and Execution of the Budget*, Section 130 (Washington, D.C.: August 2025).

⁹For example, in limited circumstances, the Office of Management and Budget directs agencies to use Disaster Emergency Fund Codes to track spending of federal funds in response to disasters and emergencies to comply with statutory requirements, such as COVID-19. Each code links transactions to one or more statutes that appropriated the funding.

¹⁰The Consolidated Appropriations Act, 2023 provided only undefined amounts of budget authority to 15 of the 258 budget accounts in our review. The act describes these amounts with language such as "such sums as may be necessary." We excluded these 15 accounts from our calculations of unobligated budget authority. In addition, the act authorized both defined and undefined amounts of budget authority to five unique appropriation accounts; in these cases, we only included the defined amounts in our calculations of unobligated budget authority.

¹¹We excluded undefined budget authority amounts from our calculations of budget authority provided in the Consolidated Appropriations Act, 2023. Undefined amounts are characterized by language such as "such sums as may be necessary." When the act authorized both defined and undefined amounts of budget authority to a single appropriation account, we only included the defined amount in our calculations. In addition, we excluded transfer authority from our analyses.

Note: Period of availability, or duration, of budget authority is the period during which agencies can obligate funds before they expire. Duration can take the form of 1-year, multiyear, or no-year authority. Multiyear authority is budget authority available for a fixed period of time in excess of 1 fiscal year. No-year authority is budget authority that remains available for obligation for an indefinite period of time. Unobligated budget authority amounts are as of September 30, 2025. We excluded undefined budget authority amounts from our calculations of budget authority provided in the Consolidated Appropriations Act, 2023. Undefined amounts are characterized by language such as “such sums as may be necessary.” When the act authorized both defined and undefined amounts of budget authority to a single appropriation account, we only included the defined amount in our calculations. In addition, we excluded transfer authority from our analyses and calculations. The Consolidated Appropriations Act, 2023 authorized trillions of dollars to federal agencies to obligate during fiscal year 2023 and beyond. For details on the data underlying the summary statistics in this table, see the downloadable dataset accompanying this report, which can be accessed at <https://www.gao.gov/products/GAO-26-108476>.

This unobligated budget authority is distributed across the 10 selected agencies; see table 2.

Table 2: Unobligated Budget Authority from the Consolidated Appropriations Act, 2023 by Agency for 10 Selected Agencies

Agency	Budget authority provided in the Consolidated Appropriations Act, 2023 with a duration of fiscal year 2026 or later (in USD)	Unobligated budget authority, as of September 30, 2025 (in USD)	Unobligated budget authority as a proportion of budget authority provided in the Consolidated Appropriations Act, 2023 with a duration of fiscal year 2026 or later (percentage)
Department of Defense	\$51,634,398,000	\$7,641,113,600	14.80%
Department of Transportation	\$31,079,011,787	\$5,777,597,882	18.59%
Department of Agriculture	\$20,426,206,069	\$2,443,747,935	11.96%
Department of Homeland Security	\$31,236,189,000	\$2,043,262,316	6.54%
Department of Health and Human Services	\$579,726,638,000	\$943,148,861	0.16%
Department of Justice	\$8,990,882,000	\$782,700,441	8.71%
Department of Energy	\$47,936,145,652	\$656,373,990	1.37%
Department of Housing and Urban Development	\$67,818,218,641	\$396,117,221	0.58%
Department of Veterans Affairs	\$162,625,762,000	\$263,148,864	0.16%
Social Security Administration	\$64,411,338,000	\$0	0.00%
Total	\$1,065,884,789,149	\$20,947,211,112	1.97%

Source: GAO analysis of the Consolidated Appropriations Act, 2023 and data from selected agencies: the Departments of Agriculture, Defense, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, Justice, Transportation, and Veterans Affairs, and the Social Security Administration. | GAO-26-108476

Note: Duration, or period of availability, of budget authority is the period during which agencies can obligate funds before they expire. Duration can take the form of 1-year, multiyear, or no-year authority. Multiyear authority is budget authority available for a fixed period of time in excess of 1 fiscal year. No-year authority is budget authority that remains available for obligation for an indefinite period of time. Unobligated budget authority amounts are as of September 30, 2025. We excluded undefined budget authority amounts from our calculations of budget authority provided in the Consolidated Appropriations Act, 2023. Undefined amounts are characterized by language such as “such sums as may be necessary.” When the act authorized both defined and undefined amounts of budget authority to a single appropriation account, we only included the defined amount in our calculations. In addition, we excluded transfer authority from our analyses and calculations. The Consolidated Appropriations Act, 2023 authorized trillions of dollars to federal agencies to obligate during fiscal year 2023 and beyond. For details on the data underlying the summary statistics in this table, see the downloadable dataset accompanying this report, which can be accessed at <https://www.gao.gov/products/GAO-26-108476>.

Detailed information about the amount of unobligated budget authority by appropriation account is in a downloadable dataset, which can be accessed at <https://www.gao.gov/products/GAO-26-108476>.

Agency Comments

We provided a draft of this report and accompanying downloadable dataset for review and comment to the Departments of Agriculture, Defense, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, Justice, Transportation, Veterans Affairs, and the Social Security Administration.

The Departments of Agriculture, Defense, Energy, Health and Human Services, Housing and Urban Development, Transportation, and the Social Security Administration provided technical comments, which we incorporated as appropriate. The Departments of Homeland Security and Justice did not have any comments on the report. The Department of Veterans Affairs did not provide comments on the report.

We are sending copies of this report to the appropriate congressional committees; the Secretaries of Agriculture, Defense, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, Transportation, Veterans Affairs; the Attorney General; the Commissioner of the Social Security Administration; and other interested parties. In addition, the report will be 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 me at arkinj@gao.gov. Contact points for our Offices of Congressional Relations and Media Relations may be found on the last page of this report. Barbara Lancaster (Assistant Director), Colenn Berracasa (Analyst in Charge), Nicole Annunziata, Alexander Koskoski, and Andrew J. Stephens made key contributions to this report.

//SIGNED//

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