

Technical Supplement
to the 2026 Budget

Balances of Budget Authority

Office of Management and Budget

Technical Supplement
to the 2026 Budget

Balances of Budget Authority

Office of Management and Budget

BALANCES OF BUDGET AUTHORITY

Budget for Fiscal Year 2026

Government agencies are permitted to enter into obligations that result in immediate or future outlays only when they have been granted authority to do so by law. This authority is called budget authority. This report presents the balances of budget authority for the end of 2024, 2025 and 2026 as shown in the 2026 Budget.¹

Budget authority is placed in a budget account and is classified in either the “federal” funds group or the “trust” fund group. Trust funds consist of accounts defined in law as a trust fund. The federal fund balances include all balances that are not required by law to pass through trust funds.

Budget authority moves through stages. When budget authority is first enacted, it is called “new” budget authority. Thereafter, it is called “balances” of budget authority.

- **Unobligated balances** refers to balances that have not yet been committed by contract or other legally binding action by the Government.
- **Obligated balances** refers to balances for which there has been legally binding action (for example, contracts signed) and payment has not yet been made but will be required to be made in the future.
- **Unexpended balances** of budget authority refers to the sum of the unobligated and obligated balances.

¹ In the current year and budget year, detailed budget estimates may not reflect all of the management and administrative actions underway or planned in Federal agencies.

At the end of each fiscal year, unobligated balances that remain available for new obligation are carried forward to the start of the next fiscal year. Unobligated balances that are expiring (i.e., are not available for new obligation) are not carried forward to the start of the next fiscal year. By law, obligated balances are either no-year or available to pay old bills normally for five expired years after which the obligated balances are cancelled. Therefore, obligated balances that remain available to pay old bills are carried forward to the start of the next fiscal year. This report provides data on the end of year balances that are not expiring and are carried forward to the start of the next fiscal year in the following tables:

TABLE 1. SUMMARY OF UNEXPENDED BALANCES – shows total Federal Government obligated and unobligated balances divided between federal funds and trust funds.

TABLE 2. TOTAL UNEXPENDED BALANCES BY AGENCY – shows total obligated and unobligated balances by Department and major agency.

TABLE 3. FEDERAL FUND OBLIGATED BALANCES, BY AGENCY – shows federal fund obligated balances by Department and major agency.

TABLE 4. FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY – shows federal fund unobligated balances by Department and major agency.

TABLE 5. TRUST FUND OBLIGATED BALANCES, BY MAJOR TRUST FUND – shows obligated balances for the larger trust funds.

TABLE 6. TRUST FUND UNOBLIGATED BALANCES, BY MAJOR TRUST FUND – shows unobligated balances for the larger trust funds.

TABLE 7. TRUST FUND BRIDGE FROM UNEXPENDED BALANCES TO CASH – provides a bridge from trust funds' unexpended balances of budget authority to unexpended cash, with a further adjustment for debt outstanding to calculate net position.

TABLE 8. CREDIT FINANCING ACCOUNTS UNOBLIGATED BALANCES – shows unobligated balances of credit financing accounts, which are non-budget accounts that record the financing transactions associated with federal lending programs and hold assets to cover estimated losses on direct loans and loan guarantees.

TABLE 9. UNOBLIGATED BALANCES BY PROGRAM CATEGORIES – groups unobligated balances of programs with similar characteristics or purposes.

ADDITIONAL DETAILS.—An Excel file available at www.budget.gov provides a detailed list of balances by account in each category.

TABLE 1. SUMMARY OF UNEXPENDED END-OF-YEAR BALANCES, FY 2026 BUDGET
(In millions of dollars)

	2024 Actual	2025 Estimate	2026 Estimate
Federal Funds			
Obligated Balances	2,052,265	2,113,577	2,045,089
Unobligated Balances	1,631,380	1,612,287	1,610,241
Total Federal Funds	3,683,645	3,725,864	3,655,330
Trust Funds			
Obligated Balances	507,570	536,878	577,716
Unobligated Balances	431,185	485,316	519,150
Total Trust Funds	938,755	1,022,194	1,096,866
Federal and Trust Funds			
Obligated Balances	2,559,835	2,650,455	2,622,805
Unobligated Balances	2,062,565	2,097,603	2,129,391
Federal and Trust Funds Total	4,622,400	4,748,058	4,752,196
Memo: Debt Outstanding/Investments in Non-Federal Financial Assets, End of Year			
Federal Funds	-12,385	-17,598	-22,528
Trust Funds	-37,522	-32,505	-25,288
Total Debt Outstanding/Investments in Non-Federal Assets, End of Year	-49,907	-50,103	-47,816

* Debt must be repaid using unobligated balances or new appropriations, which reduces the amount of resources available for additional obligations.

TABLE 2. TOTAL UNEXPENDED BALANCES BY AGENCY, FY 2026 BUDGET
 (In millions of dollars)

	Start of 2024 Obligated	Start of 2024 Unobligated	End of 2024 Obligated	End of 2024 Unobligated	End of 2025 Obligated	End of 2025 Unobligated	End of 2026 Obligated	End of 2026 Unobligated
Legislative Branch	2,347	2,925	2,485	2,932	1,881	2,593	2,315	2,613
Judicial Branch	1,666	2,857	1,833	2,920	1,915	2,775	1,965	2,839
Departments:								
Department of Agriculture	114,653	59,749	110,167	48,589	126,364	55,834	118,558	37,481
Department of Commerce	19,967	107,806	46,618	72,564	74,082	19,593	49,260	18,813
Department of Defense--Military Programs	551,326	150,649	585,848	210,921	625,027	179,230	655,636	189,398
Department of Education	159,017	13,504	109,354	6,492	98,429	2,828	84,550	5,022
Department of Energy	53,661	76,940	67,743	71,515	71,428	69,353	69,508	50,688
Department of Health and Human Services	425,349	76,417	413,960	74,217	389,963	127,793	364,305	186,767
Department of Homeland Security	118,035	33,120	124,956	32,674	129,774	24,669	132,084	31,533
Department of Housing and Urban Development	101,320	175,641	104,126	194,231	108,433	223,781	86,950	230,039
Department of the Interior	20,276	48,492	24,561	48,146	26,930	46,389	29,344	45,231
Department of Justice	25,825	12,334	23,623	13,764	19,726	12,801	17,530	10,206
Department of Labor	28,501	62,786	25,829	64,711	17,250	73,916	7,367	76,631
Department of State	33,693	29,319	34,784	27,589	38,920	24,358	35,781	17,361
Department of Transportation	181,821	128,300	197,033	140,151	231,727	138,391	253,916	128,353
Department of the Treasury	184,468	380,946	199,378	357,858	193,801	331,470	186,318	313,966
Department of Veterans Affairs	31,100	48,251	46,511	32,618	49,751	32,128	58,529	25,264
Subtotal, Departments	2,049,012	1,404,254	2,114,491	1,396,040	2,201,605	1,362,534	2,149,636	1,366,753

TABLE 2. TOTAL UNEXPENDED BALANCES BY AGENCY, FY 2026 BUDGET
 (In millions of dollars)

	Start of 2024 Obligated	Start of 2024 Unobligated	End of 2024 Obligated	End of 2024 Unobligated	End of 2025 Obligated	End of 2025 Unobligated	End of 2026 Obligated	End of 2026 Unobligated
Major Independent Agencies:								
Corps of Engineers--Civil Works	11,870	49,814	13,303	46,696	16,618	44,884	19,732	40,636
Other Defense--Civil Programs	1,217	384	7,112	535	7,322	622	7,218	613
Environmental Protection Agency	23,689	59,128	61,688	30,226	37,349	40,118	25,550	47,311
Executive Office of the President	163	261	173	148	986	134	1,779	114
General Services Administration	-1,262	18,408	-911	17,183	1,897	11,168	5,223	16,929
International Assistance Programs	109,431	269,228	117,701	329,947	122,128	397,725	150,818	397,522
National Aeronautics and Space Administration	14,700	2,471	14,280	2,709	15,363	2,936	12,166	2,958
National Science Foundation	18,407	995	18,350	757	17,341	205	12,103	84
Office of Personnel Management	16,500	73,134	16,859	73,745	16,626	78,312	17,004	82,872
Small Business Administration	1,553	1,982	1,423	1,161	1,063	1,484	1,388	584
Social Security Administration	150,896	4,229	163,400	2,069	172,959	696	180,129	615
Subtotal, Major Independent Agencies	347,164	480,034	413,378	505,176	409,652	578,284	433,110	590,238
Other Independent Agencies	15,462	170,474	27,648	155,497	35,402	151,417	36,832	166,948
Allowances	0	0	0	0	0	0	-1,053	0
Total Government	2,415,651	2,060,544	2,559,835	2,062,565	2,650,455	2,097,603	2,622,805	2,129,391
MEMORANDUM:								
Federal funds	1,924,800	1,685,935	2,052,265	1,631,380	2,113,577	1,612,287	2,045,089	1,610,241
Trust funds	490,851	374,609	507,570	431,185	536,878	485,316	577,716	519,150

TABLE 3. FEDERAL FUND OBLIGATED BALANCES, END OF YEAR, BY AGENCY -- FY2026 BUDGET
 (In millions of dollars)

Department or Other Unit	2024 Actual	2025 Estimate	2026 Estimate
Total Government			
Legislative Branch	2,468	1,872	2,302
Judicial Branch	1,817	1,897	1,944
Department of Agriculture	109,899	126,106	118,346
Department of Commerce	46,616	74,075	49,251
Department of Defense--Military Programs	584,090	623,795	654,965
Department of Education	109,354	98,429	84,550
Department of Energy	67,743	71,428	69,508
Department of Health and Human Services	313,313	289,564	263,912
Department of Homeland Security	124,771	129,492	131,796
Department of Housing and Urban Development	102,495	107,168	85,895
Department of the Interior	23,788	26,140	28,533
Department of Justice	23,571	19,700	17,530
Department of Labor	13,390	10,309	4,773
Department of State	34,751	38,890	35,761
Department of Transportation	69,399	95,027	108,467
Department of the Treasury	197,805	192,147	184,955
Department of Veterans Affairs	46,068	49,413	58,267
Corps of Engineers--Civil Works	9,513	11,632	14,125
Other Defense--Civil Programs	614	732	637
Environmental Protection Agency	57,293	32,376	20,292
Executive Office of the President	158	985	1,777
General Services Administration	-911	1,897	5,223
International Assistance Programs	47,930	35,507	34,779
National Aeronautics and Space Administration	14,280	15,363	12,166
National Science Foundation	18,294	17,316	12,078
Office of Personnel Management	1,780	1,595	1,698
Small Business Administration	1,423	1,063	1,388
Social Security Administration	4,663	4,630	4,625
Other Independent Agencies	25,890	35,029	36,599
Allowances	0	0	-1,053
Total Government	2,052,265	2,113,577	2,045,089

TABLE 4. FEDERAL FUND UNOBLIGATED BALANCES, END OF YEAR, BY AGENCY -- 2026 BUDGET
 (In millions of dollars)

Department or Other Unit	2024 Actual	2025 Estimate	2026 Estimate
Legislative Branch	2,843	2,502	2,527
Judicial Branch	817	493	362
Department of Agriculture	47,798	55,030	36,659
Department of Commerce	72,558	19,592	18,812
Department of Defense--Military Programs	209,618	178,201	188,512
Department of Education	6,492	2,828	5,022
Department of Energy	71,515	69,353	50,688
Department of Health and Human Services	72,077	125,494	184,508
Department of Homeland Security	32,558	24,664	31,528
Department of Housing and Urban Development	194,165	223,711	229,951
Department of the Interior	46,917	45,166	43,986
Department of Justice	13,522	12,595	10,020
Department of Labor	64,633	73,838	76,982
Department of State	27,181	23,954	16,959
Department of Transportation	88,537	86,400	77,545
Department of the Treasury	354,476	328,117	310,274
Department of Veterans Affairs	31,992	31,591	24,808
Corps of Engineers--Civil Works	44,480	42,420	38,035
Other Defense--Civil Programs	427	514	507
Environmental Protection Agency	25,245	35,613	43,381
Executive Office of the President	140	126	106
General Services Administration	17,183	11,168	16,929
International Assistance Programs	44,642	62,457	31,055
National Aeronautics and Space Administration	2,709	2,936	2,958
National Science Foundation	734	182	61
Office of Personnel Management	602	613	602
Small Business Administration	1,161	1,484	584
Social Security Administration	1,711	441	353
Other Independent Agencies	154,647	150,804	166,527
Grand Total	1,631,380	1,612,287	1,610,241

TABLE 5. TRUST FUND OBLIGATED BALANCES, END OF YEAR, BY MAJOR TRUST FUND -- FY 2026 BUDGET
 (In millions of dollars)

	2024 Actual	2025 Estimate	2026 Estimate
TRUST FUND OBLIGATED BALANCES			
NON-REVOLVING TRUST FUNDS			
Airport and Airway Trust Fund	9,475	9,287	9,336
Aquatic Resources Trust Fund	993	1,060	1,068
Civil Service Retirement and Disability Fund	9,865	10,184	10,507
Federal Disability Insurance Trust Fund	33,763	34,654	35,494
Federal Hospital Insurance Trust Fund	42,588	42,569	42,805
Federal Old-age and Survivors Insurance Trust Fund	125,753	134,376	140,634
Federal Supplementary Medical Insurance Trust Fund	57,933	57,734	57,501
Foreign Military Sales Trust Fund	69,630	86,467	115,859
Foreign National Employees Separation Pay	651	460	305
Forest Service Trust Funds	165	135	122
Gulf Coast Restoration Trust Fund	1,161	1,155	1,148
Hazardous Substance Superfund	4,338	4,909	5,212
Host Nation Support Fund for Relocation	804	400	-6
Housing Trust Fund	1,619	1,253	1,046
Limitation on Administrative Expenses	-779	-701	-624
Military Retirement Fund	6,475	6,517	6,558
Miscellaneous Trust Funds, AID	74	90	121
National Service Life Insurance Fund	211	148	104
Oil Spill Liability Trust Fund	58	120	114
Rail Industry Pension Fund	418	0	0
Railroad Social Security Equivalent Benefit Account	729	0	6
Rivers and Harbors Contributed Funds	1,190	1,379	1,563
Transportation Trust Fund	118,130	127,375	136,069
Unemployment Trust Fund	12,399	6,940	2,593
Harbor Maintenance Trust Fund	2,394	3,400	3,877
National Service Trust	535	341	200
Other	811	697	556
NON-REVOLVING TRUST FUNDS Total	501,383	530,949	572,168

TABLE 5. TRUST FUND OBLIGATED BALANCES, END OF YEAR, BY MAJOR TRUST FUND -- FY 2026 BUDGET
 (In millions of dollars)

	2024 Actual	2025 Estimate	2026 Estimate
TRUST REVOLVING TRUST FUNDS			
Assessment Funds	406	497	212
Employees and Retired Employees Health Benefits Funds	3,775	3,387	3,232
Employees Life Insurance Fund	1,439	1,460	1,567
Surcharge Collections, Sales of Commissary Stores, Defense	280	360	371
Transportation Trust Fund	4	0	0
Veterans Special Life Insurance Fund	227	189	157
Other	56	36	9
REVOLVING TRUST FUNDS Total	6,187	5,929	5,548
TRUST FUND OBLIGATED BALANCES Total	507,570	536,878	577,716

TABLE 6. TRUST FUND UNEXPIRED UNOBLIGATED BALANCE, END OF YEAR, BY MAJOR TRUST FUND -- FY 2026 BUDGET
 (In millions of dollars)

Trust Fund	2024 Actual	2025 Estimate	2026 Estimate
Trust Fund Unobligated Balances			
Non-Revolving Trust Funds			
Airport and Airway Trust Fund	2,491	2,772	3,029
Aquatic Resources Trust Fund	757	770	838
Capital Magnet Fund, Community Development Financial Institution	413	280	217
Federal Hospital Insurance Trust Fund	484	559	507
Foreign Military Sales Trust Fund	285,235	335,202	366,405
Foreign Service National Separation Liability Trust Fund	348	342	337
Forest Service Trust Funds	612	648	662
General Post Fund, National Homes	140	143	146
Gulf Coast Restoration Trust Fund	1,203	1,330	1,447
Hazardous Substance Superfund	4,916	4,439	3,888
Host Nation Support Fund for Relocation	1,089	805	677
Judicial Officers' Retirement Fund	1,398	1,539	1,694
Judicial Survivors' Annuities Fund	664	702	742
Limitation on Administrative Expenses	358	255	262
Miscellaneous Trust Funds	402	402	404
Oil Spill Liability Trust Fund	158	66	61
Rivers and Harbors Contributed Funds	1,742	1,839	1,935
Transportation Trust Fund	49,082	49,197	47,761
Federal Supplementary Medical Insurance Trust Fund	1,411	1,488	1,493
Unemployment Trust Fund	0	0	-429
Armed Forces Retirement Home	108	108	106
Expenses and Refunds, Inspection and Grading of Farm Products	99	102	105
Other DOD Trust Funds	95	115	115
Tribal Trust Fund	672	672	672
National Service Trust	628	393	193
Inland Waterways Trust Fund	0	120	120
Other	1,032	954	928
Non-Revolving Trust Funds Total	355,537	405,242	434,315

TABLE 6. TRUST FUND UNEXPIRED UNOBLIGATED BALANCE, END OF YEAR, BY MAJOR TRUST FUND -- FY 2026 BUDGET
 (In millions of dollars)

Trust Fund	2024 Actual	2025 Estimate	2026 Estimate
Trust Fund Unobligated Balances			
Revolving Trust Funds			
Assessment Funds	1,763	1,740	2,025
Employees and Retired Employees Health Benefits Funds	19,886	21,479	23,287
Employees Life Insurance Fund	53,257	56,220	58,983
Veterans Special Life Insurance Fund	439	348	265
Surcharge Collections, Sales of Commissary Stores, Defense	107	97	82
Commissary Funds, Federal Prisons (trust Revolving Fund)	186	186	186
Other	10	4	7
Revolving Trust Funds Total	75,648	80,074	84,835
Trust Fund Unobligated Balances Total	431,185	485,316	519,150
Debt Outstanding, End Of Year (-)			
Non-Revolving Trust Funds			
Black Lung Disability Trust Fund	-4,970	-5,199	-5,433
Federal Supplementary Medical Insurance Trust Fund	-604	-118	-118
Railroad Social Security Equivalent Benefit Account	-4,605	-4,712	-4,720
Unemployment Trust Fund	-28,500	-23,500	-16,000
Non-Revolving Trust Funds Total	-38,679	-33,529	-26,271
Debt Outstanding, End Of Year (-) Total	-38,679	-33,529	-26,271

TABLE 7. TRUST FUND BRIDGE FROM UNEXPENDED BALANCES TO CASH, EOY
(In millions of dollars)

	2024 Actual	2025 Estimate	2026 Estimate
Trust Fund Unexpired, Unexpended Balances	938,755	1,022,194	1,096,866
Unfunded Contract Authority and other adjustments	-366,588	-417,580	-449,052
Cash Balance in Expenditure Accounts	572,167	604,614	647,814
Unappropriated Trust Fund Receipts, EOY	5,631,049	5,683,605	5,767,228
Trust Fund Cash Balances in Expenditure and Receipt Accounts	6,203,216	6,288,219	6,415,042
Debt outstanding/Investments in Non-Federal Securities, EOY			
Outstanding debt	-38,679	-33,529	-26,271
Investments in non-federal securities	1,157	1,024	983
Debt outstanding/Investments in Non-Federal Securities, EOY Total	-37,522	-32,505	-25,288
Net position, EOY	6,124,336	6,186,784	6,288,800

TABLE 8. CREDIT FINANCING ACCOUNTS UNOBLIGATED BALANCES, EOY, FY 2026 Budget
 (In millions of dollars)

ACCOUNT	2024 Actual	2025 Estimate	2026 Estimate
DIRECT LOAN UNOBLIGATED BALANCES			
Advanced Technology Vehicles Manufacturing Direct Loan Financing Account	808	2,147	2,686
Agricultural Credit Insurance Fund Direct Loan Financing Account	1,897	614	364
Clean Technology Fund Loans Financing Account	---	79	172
Contributions to IMF Facilities and Trust Funds Financing Account	---	40	80
Debt Reduction Financing Account	425	363	417
Direct Loan Financing Account	442	17	463
Disaster Direct Loan Financing Account	6,107	---	---
Distance Learning, Telemedicine, and Broadband Direct Loan Financing Account	55	---	---
Economic Stabilization Direct Loan Financing Account	372	142	81
Export-Import Bank Direct Loan Financing Account	1,677	3,775	7,636
Farm Storage Facility Direct Loan Financing Account	158	76	88
Federal Direct Student Loan Program Financing Account	21,584	31,433	65,804
FHA-General and Special Risk Direct Loan Financing Account	167	761	1,320
Foreign Military Financing Direct Loan Financing Account	50	806	1,398
Historically Black College and University Capital Financing Direct Loan Financing Account	104	---	9
Housing Direct Loan Financing Account	1,239	7	7
Railroad Rehabilitation and Improvement Direct Loan Financing Account	29	60	30
Rural Community Facility Direct Loans Financing Account	571	1,455	---
Rural Economic Development Direct Loan Financing Account	36	69	68
Rural Electrification and Telecommunications Direct Loan Financing Account	4,196	---	---
Rural Housing Insurance Fund Direct Loan Financing Account	1,347	1,198	1,440
Rural Water and Waste Disposal Direct Loans Financing Account	728	768	---
Sovereign Credit Direct Loan Financing Account	---	885	1,111
State HFA Direct Loan Financing Account	8	87	123
Student Loan Acquisition Account	2,931	---	---
Title 17 Innovative Technology Direct Loan Financing Account	717	1,120	3,906
Transmission Facility Financing Direct Loan Financing Account	---	---	1,779
Water Infrastructure Finance and Innovation Direct Loan Financing Account	1	599	330
Other	191	63	106
DIRECT LOAN UNOBLIGATED BALANCES Total	45,840	46,564	89,418

TABLE 8. CREDIT FINANCING ACCOUNTS UNOBLIGATED BALANCES, EOY, FY 2026 Budget
 (In millions of dollars)

ACCOUNT	2024 Actual	2025 Estimate	2026 Estimate
LOAN GUARANTEE UNOBLIGATED BALANCES			
Agricultural Credit Insurance Fund Guaranteed Loan Financing Account	249	149	200
Biorefinery Assistance Guaranteed Loan Financing Account	177	321	334
Business Guaranteed Loan Financing Account	6,040	4,155	4,547
Commodity Credit Corporation Export Guarantee Financing Account	23	97	150
Export-Import Bank Guaranteed Loan Financing Account	339	961	1,899
Federal Family Education Loan Program Financing Account	25,167	28,023	28,959
FHA-General and Special Risk Guaranteed Loan Financing Account	6,023	6,241	6,185
FHA-Mutual Mortgage Insurance Guaranteed Loan Financing Account	11,584	3,396	6,516
Food Supply Chain and Agriculture Pandemic Response Guaranteed Loans Financing Account	48	82	100
Guaranteed Loan Financing Account	1,143	2,838	4,652
Guarantees of Mortgage-backed Securities Financing Account	2,429	1,371	1,306
Housing Guaranteed Loan Financing Account	7,683	7,982	8,214
Indian Guaranteed Loan Financing Account	66	40	35
Indian Housing Loan Guarantee Fund Financing Account	78	71	75
Insurance of Debt Financing Account	21	57	57
Loan Guarantees to Israel Financing Account	600	322	337
Maritime Guaranteed Loan (Title XI) Financing Account	113	134	120
MENA Loan Guarantee Financing Account	172	180	213
Rural Business and Industry Guaranteed Loans Financing Account	212	170	117
Rural Housing Insurance Fund Guaranteed Loan Financing Account	382	1,270	1,544
Title 17 Innovative Technology Guaranteed Loan Financing Account	96	78	78
Ukraine Loan Guarantees Financing Account	---	28	56
Other	130	172	180
LOAN GUARANTEE UNOBLIGATED BALANCES Total	62,775	58,138	65,874
Grand Total	108,615	104,702	155,292

TABLE 9. UNOBLIGATED BALANCES BY PROGRAM CATEGORIES, END OF YEAR, FY 2026 Budget
INCLUDES BALANCES OF MANDATORY AND DISCRETIONARY FUNDING
(In millions of dollars)

	2024 Actual	2025 Estimate	2026 Estimate
Insurance and other financial reserves			
GSE preferred stock purchase agreements	254,051	254,051	254,051
Deposit insurance	132,665	145,023	172,550
Health and life insurance funds for Federal employees	80,348	85,029	88,114
Pension Benefit Guaranty Corporation	62,050	72,048	75,016
Credit liquidating accounts	772	192	198
Other insurance	193,058	225,585	241,326
International financial reserves	47,679	48,511	49,270
Insurance and other financial reserves Total	770,623	830,439	880,525
Programs that require working capital	93,139	81,944	84,567
Programs funded by earmarked receipts or dedicated taxes	391,870	425,361	453,158
Prefunding of major appropriated entitlements	17,502	76,940	123,932
Programs with long lead times to outlay			
DoD Construction and land acquisition	27,574	18,398	18,406
Non-DoD Construction and land acquisition	70,840	72,210	76,537
DoD Procurement	104,986	96,781	102,055
DoD research and development	29,949	19,252	17,687
Non-DoD Procurement, research, and development	12,456	9,117	5,062
Programs with long lead times to outlay Total	245,805	215,758	219,747
All other programs			
Defense function accounts	30,751	30,237	33,773
Non-defense function accounts	512,875	436,924	333,689
All other programs Total	543,626	467,161	367,462
Total unobligated balances, EOY	2,062,565	2,097,603	2,129,391



Executive Office of the President
Office of Management and Budget
Washington, D.C.