



EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

THE DIRECTOR

November 12, 2025

OMB BULLETIN NO. 26-01

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Apportionment of the Continuing Resolution(s) for Fiscal Year 2026

1. Purpose and Background. Division A of H.R. 5371 (the Continuing Appropriations, Agriculture, Legislative Branch, Military Construction and Veterans Affairs, and Extensions Act, 2026) (CR) provides continuing appropriations for the period of October 1, 2025, through January 30, 2026. I am automatically apportioning to each applicable Treasury Appropriation Fund Symbol (TAFS), as specified in section 3 of this Bulletin, the pro-rata share of the rate for operations provided by section 101 of this CR for the period beginning October 1, 2025, through January 30, 2026, and any extensions thereof, as well as amounts in any section that provides a CR rate for operations other than that provided by section 101. In addition, this apportionment precludes from obligation the amounts in the TAFSs listed in section 2 of Attachment B and section 1 of Attachment C of the Bulletin. This preclusion only applies to carryover balances available as of October 1, 2025, and does not apply to anticipated FY 2026 resources. Please see item 10 of Attachment A of the Bulletin for additional details.

This Bulletin supplements the instructions for apportionment of CRs in OMB Circular No. A-11 (Circular A-11) sections [120](#) and [123](#). This Bulletin only apportions funding provided as a rate for operations in division A of H.R. 5371. Any full-year appropriations provided in division A of H.R. 5371 are subject to the automatic apportionment provided in section 120.41 of Circular A-11.

2. Amounts Provided. Section 101 of the CR provides such amounts as may be necessary, at a rate for operations as provided in the applicable appropriations Acts for fiscal year 2025 and under the authority and conditions provided in such Act, for continuing projects or activities, including the costs of direct loans and loan guarantees, that are not otherwise specifically provided for in the CR, that were conducted in FY 2025, and for which appropriations, funds, or other authority were made available in:

- Division A of Public Law 119-4, except:
  - Sections 1110, 1113, and 1114;
  - The proviso in paragraph (4) of section 1602;
  - sections 1708 and 1808;
  - Section 540 of division C, and section 110 and 112 of division D of Public Law 118-42, as continued in effect by section 1101 of division A of Public Law 119-4; and

- Section 7069(b) of division F of Public Law 118–47, as continued in effect by section 1101 of division A of Public Law 119–4.

3. Automatic Apportionments. See items 1, 2, and 3 of Attachment A for instructions on calculating the rate for operations provided by the CR. See item 4 of Attachment A for instructions on calculating the pro-rata share automatically apportioned.

All automatically apportioned CR funds are apportioned as a "lump sum" using either Category A or Category B, depending on how the agency chooses to record the funding. If the pro-rata share is apportioned as Category A, reflect the amounts in the quarter in which the CR is enacted or extended. Category B funding is apportioned to a single Category B line. Under an automatic apportionment, all of the footnotes placed on the previous year apportionment remain in effect.

To request multiple Category Bs, see [section 123.4 of Circular A-11](#).

4. Programs under Section 111. These programs, as defined in [section 123.11 of Circular A-11](#), are automatically apportioned the amounts needed to maintain program levels under current law, i.e., at the FY 2026 statutory level less any applicable FY 2026 sequestration pursuant to section 251A of the Balanced Budget and Emergency Deficit Control Act of 1985. This automatic apportionment includes obligations normally due through 30 days after the end date of the CR.

Section 111 does not apply to any associated discretionary administrative expenses (i.e., those funded through a discretionary appropriation separate from the appropriated entitlement or mandatory payment), which are automatically apportioned the pro-rata share of the rate for operations provided by section 101.

5. Credit Limitations. To calculate amounts available for credit programs, see [section 123.18 of Circular A-11](#). If the guidance in section 123.18 does not apply, please consult your RMO for further apportionment instructions.

6. Apportionments for Amounts In Excess of the Automatic Apportionment. The CR includes anomalies providing authority to accelerate apportionment or "spend faster" above the amounts automatically apportioned by this Bulletin. Such anomalies include language allowing funds to "be apportioned up to the rate for operations necessary..." or language providing similar authority that allows a TAFS to be apportioned amounts in excess of the pro-rata share calculated in item 4 of Attachment A to this Bulletin. To utilize the authority in a "spend-faster" anomaly, you must submit an account-specific apportionment. Until an account-specific apportionment is approved by OMB, the TAFS will receive the pro-rata share automatically apportioned by this Bulletin. See [section 123.5 of Circular A-11](#) for more information on funding anomalies, specifically spend-faster anomalies.

Absent a "spend-faster" anomaly, if you believe an amount is needed for a TAFS in excess of the amount automatically apportioned by this Bulletin, you must request an exception apportionment. OMB expects to approve exception apportionment requests only in extraordinary circumstances. See [section 123.16 of Circular A-11](#) for further details on exception apportionments.

7. Extensions of the CR. Unless otherwise required by your RMO, you do not need to request a new apportionment for subsequent extensions of the CR. The additional pro-rata amount provided by the CR extension will be automatically apportioned pursuant to this Bulletin. In the case of a TAFS that receives an account-specific apportionment during the first CR period (or during a subsequent CR extension), the TAFS will be automatically apportioned the additional pro-rata share of the rate for operations under any subsequent extensions of the CR, provided that the total amount apportioned during the CR period does not exceed the total rate for operations provided to the TAFS. However, any footnotes on the account-specific apportionment continue to apply to the TAFS while subsequently operating under the automatic apportionment.

This section does not apply to account-specific apportionments for TAFS with zero funding (see item 6 of Attachment A) or to account-specific apportionments required for "spend-faster" anomalies. For TAFS with zero funding, account-specific apportionments must be submitted for each CR extension. To utilize the "spend-faster" authority for a CR extension, you must request an account-specific apportionment, but, in the interim, you will be automatically apportioned the additional pro-rata share of the rate for operations.

8. Exceptions to this Bulletin. There are some instances where the automatic apportionment provided by this Bulletin does not apply and an account-specific apportionment is necessary during the short-term CR. See item 15 of Attachment A for details and guidance on these exceptions.



Russell T. Vought  
Director

Attachments:

Attachment A: Continuing Resolution Frequently Asked Questions

Attachment B: 2025 Enacted Discretionary Rescissions/Cancellations Recurring Under a 2026 CR

Attachment C: 2025 Enacted Reductions in Mandatory Funding Recurring Under a 2026 CR

## Frequently Asked Questions

### *Rate for operations calculation*

#### **1. What is the rate for operations provided by section 101 of the CR?**

The rate for operations should be calculated at the TAFS level. Follow these steps to calculate the FY 2026 CR rate for operations for each applicable TAFS:

- 1) Take the full-year amount enacted in the Full-Year Continuing Appropriations Act, 2025 (or one of the appropriations Acts incorporated therein), including any obligation limitations.
- 2) Subtract any recurring account-specific rescissions specified in Section 1 of Attachment B, followed by agency-specific and then bill-wide reductions, if any, enacted in the Full-Year Continuing Appropriations Act, 2025 (or one of the appropriations Acts incorporated therein).
- 3) Add or subtract non-expenditure transfers mandated by the Full-Year Continuing Appropriations Act, 2025 (or the appropriations Acts incorporated therein). See [section 123.9 of Circular A-11](#) for the definition of mandated transfers. See section 8 below for what to do in cases where there are insufficient funds in the applicable giving TAFS to make the transfer in full.

See [section 123.2 of Circular A-11](#) for examples and more information on determining the rate for operations.

Note: If your agency received a discretionary “such sums” appropriation pursuant to section 101 of the CR and that “such sums” appropriation is in its own TAFS, the TAFS is automatically apportioned the pro-rata share, based on the calculation described in item 4, of what the TAFS was apportioned at the conclusion of the previous fiscal year. See table in item 15 below if an account-specific apportionment is needed.

#### **2. What is the rate for operations when the CR provides an anomaly that includes a funding level other than that provided by section 101?**

The rate for operations should be calculated at the TAFS level. Follow these steps to calculate the FY 2026 CR rate for operations for an anomaly for each applicable TAFS:

- 1) Take the full-year amount specified in the anomaly.
- 2) Subtract any recurring account-specific rescissions specified in Section 1 of Attachment B, followed by agency-specific and then bill-wide reductions, if any, enacted in the Full-

Year Continuing Appropriations Act, 2025 (or one of the appropriations Acts incorporated therein).

- 3) Add or subtract non-expenditure transfers mandated by the Full-Year Continuing Appropriations Act, 2025 (or one of the appropriations Acts incorporated therein). See [section 123.9 of Circular A-11](#) for the definition of mandated transfers. See section 8 below for what to do in cases where there are insufficient funds in the applicable giving TAFS to make the transfer in full.

See [section 123.5 of Circular A-11](#) for more information on determining the rate for operations for TAFS with enacted anomalies.

### **3. What is the rate for operations for accounts impacted by section 115 of the CR?**

See [section 123.7 of Circular A-11](#), specifically the last paragraph, for more information on how section 115 may impact the rate for operations of a TAFS during a CR.

Accounts impacted by section 115 are those listed with asterisks in section 1 of Attachment B. The automatic apportionment applies section 115 by reducing the rate for operations of the TAFS specified in Attachment B. These TAFS should calculate their rate for operations by following the steps specified in item 1 above (or item 2 if applicable).

If the agency and RMO would like to effectuate the recurring rescission or reduction in a different TAFS than how it is automatically apportioned by this Bulletin, then an account-specific apportionment is required.

Note that you may not obligate funds under a short-term CR if such obligation would impinge on the final funding prerogatives of the Congress. Agencies should be cognizant of any rescissions or cancellations included in the House- or Senate-reported FY 2026 appropriations bills as they obligate funds under the short-term CR.

#### ***Amounts apportioned during the CR***

### **4. What is the automatic apportionment for amounts provided by section 101 and anomalies?**

The amount automatically apportioned (whole dollars) through the period ending January 30, 2026, and any CR extensions of that period, is calculated by multiplying the **rate for operations provided by the CR** (see item numbers 1, 2, and 3 of this Attachment) by the **percentage of the year** covered by the CR, rounded to the nearest hundredth. For the CR, use  $122 \text{ days} / 365 \text{ days} = 33.42$  percent. The result of this formula is the pro-rata share of the rate for operations apportioned during the CR.

If the CR is extended, OMB will typically not reissue an update to this Bulletin. Instead, this Bulletin automatically apportions the additional pro-rata amount for the number of days of the extension and adds that amount to the amount previously apportioned by this Bulletin. For

instance, if the CR is extended for two weeks, the additional amount automatically apportioned by this Bulletin is an additional 14/365, or 3.84 percent, of the rate for operations.

If a full-year appropriations Act is enacted prior to the expiration date in section 106 of the CR, the amounts automatically apportioned by this Bulletin will be unaffected. See [section 120.41 of Circular A-11](#) for more information.

**5. How will OMB apportion section 112 of the CR regarding civilian personnel compensation and benefits?**

Section 112 provides limited authority to mitigate furloughs under the short-term CR. It does not provide additional total BA for the fiscal year; rather, it allows OMB to apportion the BA at a level above the pro-rata share to avoid furloughs. OMB expects that there will be very few, if any, apportionments pursuant to this authority. Before requesting an apportionment from OMB pursuant to section 112, you must receive pre-approval from your RMO. In addition to any other standard justification materials, OMB will require written documentation that the agency has satisfied the following pre-condition from section 112 of the CR: *"except that such authority provided under this section shall not be used until after the department or agency has taken all necessary actions to reduce or defer non-personnel-related administrative expenses."*

**6. What if an entire TAFS or a program, project or activity (PPA) within a TAFS is zero-funded in House- or Senate-reported FY 2026 bill?**

If either the House or Senate has reported out of committee or passed an applicable appropriations bill that provides no funding for an entire TAFS at the time the CR is enacted, that TAFS is automatically apportioned zero, even if that TAFS receives a rate for operations under section 101. An agency must submit an account-specific apportionment request to OMB if the agency wants funds apportioned for that TAFS during the period of the CR, including any extensions of the CR. See [section 123.13 of Circular A-11](#) for additional details.

By contrast, if only a PPA within a TAFS is zero-funded by such a bill, the TAFS still receives the automatic apportionment, and the agency, at its discretion, may fund the PPA from within the TAFS total during the period of the CR consistent with [section 123.12 of Circular A-11](#).

**7. In section 111, what are “appropriated entitlements and other mandatory payments and activities under the Food and Nutrition Act of 2008?”**

These programs are limited to the accounts identified in the joint explanatory statement of managers accompanying the conference report on the Balanced Budget Act of 1997 ([House Report 105-217](#)), or accounts with legislatively-enacted directed scoring making otherwise discretionary appropriations mandatory. See [section 123.11 of Circular A-11](#) for more information on how these programs are impacted by the CR.

## *Transfers*

### **8. Do I have to execute the mandated transfers that are factored into my rate for operations during the period covered by the short-term CR? What about permissive transfers?**

Transfers mandated by the Full-Year Continuing Appropriations Act, 2025 (or the appropriations Acts incorporated therein) are factored into the rate for operations of both the giving and receiving TAFS (see items 1 and 2 of this Attachment). If the giving TAFS is mandatory (as listed in section 1 of Attachment C), the transfer amount is precluded from obligation in the TAFS specified while the CR is in effect. Therefore, you do not have to execute the non-expenditure transfer, report transfers in GTAS, or reflect these transfers separately in account-specific apportionments, except as a preclusion for items listed in Attachment C.

The same concept applies if the giving TAFS is discretionary but does not receive a rate for operations under the CR. For these discretionary TAFS, the transfer amount must be precluded from obligation on an account-specific apportionment. If the giving TAFS has a zero balance, or a balance lower than what is referenced in the Full-Year Continuing Appropriations Act, 2025 (or one of the appropriations Acts incorporated therein), then the amount factored into the rate for operations in the receiving TAFS is reduced accordingly.

Permissive transfers, however, are not factored into the rate for operations and may be executed via a non-expenditure transfer during the period of the CR. In order to execute permissive transfers from amounts provided by section 101, both the giving and receiving accounts require an account-specific apportionment from OMB. In such case, the amount that may be transferred is limited to the amount that would be automatically apportioned to the giving account (as calculated by item 4 of this Attachment) unless the giving account otherwise qualifies for an exception apportionment or received a “spend-faster” anomaly.

If you are executing general transfer authority that has a percentage limit on the amount that can be given or received (e.g., not more than five percent may be transferred or not more than ten percent may be received), that percentage limitation is calculated against the rate for operations as calculated in items 1, 2, or 3 of this Attachment. However, as stated above, the actual amounts that may be transferred are limited to the pro-rata amount apportioned to the giving account.

See [section 123.9 of Circular A-11](#) for more information on transfer authority during a CR.

### **9. How are allocation transfers apportioned under the CR?**

For transfer allocation accounts, only those accounts that have their apportionments processed by the parent agency in the preceding fiscal year or as an initial FY 2026 apportionment are automatically apportioned; however, the parent agency still needs to process the allocation transfer to the child agency from the amounts automatically apportioned via a non-expenditure transfer. See [Circular A-11 Exhibit 120P](#) for a sample parent/child apportionment.

If the child agency is apportioned separately, then the child and the parent must receive an account-specific apportionment from OMB and execute the non-expenditure transfer at the Department of the Treasury. See [Circular A-11 Exhibit 120Q](#) for a sample child only apportionment. Consult your RMO for more information.

### *Recurring rescissions and reductions*

#### **10. How are TAFSs listed in section 2 of Attachment B and section 1 of Attachment C impacted by the Bulletin?**

TAFSs listed in section 2 of Attachment B and section 1 of Attachment C are those that do not have a rate for operations but are impacted by terms and conditions of the FY 2026 CR. Per section 1 of the Bulletin, these TAFSs are automatically apportioned by the Bulletin to preclude from obligation the recurring level of rescissions and/or reductions identified in the “2026 CR Amount” column of the Attachments.

There are cases where the enacted FY 2025 rescission or reduction language can apply to both carryover balances available as of October 1, 2025 and new FY 2026 resources such as estimated recoveries, FY 2026 fee collections, and/or an FY 2026 appropriation of receipts. For these TAFSs, only the amount of carryover balances available as of October 1, 2025 is precluded from obligation by the OMB CR Bulletin. If an agency needs to apply the preclusion to new FY 2026 resources in order to fully effectuate the level included in the “2026 CR Amount” column of the Attachments, the agency must submit an account-specific apportionment to OMB as soon as possible. If the recurring amount included on Attachments B and C is incorrect or out of date, an account-specific reapportionment is required.

#### **11. Do I have to execute the recurring discretionary rescissions or cancellations or reductions in mandatory funding identified in Attachments B and C during the period covered by the short-term CR?**

No. Discretionary rescissions or cancellations and reductions in mandatory funding that were included in the Full-Year Continuing Appropriations Act, 2025 (or the appropriations Acts incorporated therein) continue under the CR. However, in order to ensure no impingement on the final funding prerogatives of the Congress, recurring rescissions or cancellations are not returned to the Department of the Treasury and no negative warrant is issued while the CR is in effect. Likewise, as discussed in item 8 of this Attachment, mandated transfers of mandatory funding are not executed during the CR.

Instead, recurring discretionary rescissions or cancellations listed in section 1 of Attachment B are factored into that TAFS’s rate for operations as described in items 1, 2 and 3 of this Attachment. Recurring rescissions listed in Section 2 of Attachment B and reductions listed in Section 1 of Attachment C are automatically apportioned as described in item 10 above.

Changes in mandatory programs (CHIMPs) that continue as terms and conditions under section 101, but which are not reductions in funding (e.g., appropriations for or mandated transfers to mandatory programs), are not listed in Attachment C. However, consistent with section 101,

such CHIMPs factor into the rate for operations as calculated under items 1 and 2 of this Attachment and are automatically apportioned as calculated under item 4 of this Attachment.

**12. What if the amount of recurring rescission, cancellation, or reduction on Attachments B or C is incorrect or out of date?**

For rescissions, cancellations, or reductions in mandatory funding, the amounts automatically apportioned by this Bulletin are calculated using the amounts on Attachments B and C. However, section 101 of the CR carries forward the legislative language of the Full-Year Continuing Appropriations Act, 2025 (and the appropriations Acts incorporated therein), and, for applicable items, section 115 specifies that the recurring rescission be calculated using the unobligated carryover balances on October 1, 2025. If the amounts listed on Attachments B or C do not accurately reflect the FY 2025 legislation or section 115, then that TAFS may require an account-specific apportionment with the corrected reduction amount.

*Resources not provided by the CR*

**13. How is budget authority (BA) that is provided in legislation other than the CR effected by the CR?**

A CR continues the Full-Year Continuing Appropriations Act, 2025 (and the appropriations Acts incorporated therein). Therefore, except as described in items 10 and 11 of this Attachment regarding balances of prior-year BA, it does not affect BA that is provided in legislation other than the CR. Examples of such BA could include (but are not limited to) advance appropriations, mandatory appropriations provided in substantive or authorizing legislation, public enterprise and other revolving funds, reimbursements, or mandatory or discretionary balances of prior-year BA. For TAFS with a mix of BA provided by other legislation and by the CR, the amount provided by the CR should be calculated by looking only at BA provided for FY 2025 in the legislation referenced in section 101. All other BA in the TAFS is unaffected by the CR and must be apportioned separately from this Bulletin.

**14. Can I reapportion resources that are not provided by the CR in a TAFS that is under the automatic apportionment pursuant to this Bulletin?**

Yes, but see [section 123.17 of Circular A-11](#), specifically the last paragraph, for further guidance.

*Account-specific apportionments*

**15. When does this Bulletin not apply and an account-specific apportionment during the CR is necessary?**

The matrix below provides some examples of when account-specific apportionments are necessary because the TAFS does not receive an automatic apportionment provided by this Bulletin. If your situation is not mentioned here and there are questions as to whether this Bulletin applies, please contact your RMO.

If the TAFS...	Then...
Has an enacted spend-faster anomaly in the CR	<p>Only the pro-rata share is automatically apportioned. See section 6 of the OMB CR Bulletin and <a href="#">section 123.5 of Circular A-11</a>.</p> <p>Submit an account-specific apportionment to OMB with a "B" footnote citing the general provision of the anomaly.</p>
Is zero-funded in the applicable House- and/or Senate-reported or passed bills	<p>This Bulletin automatically apportions zero. Submit an account-specific apportionment request to OMB with justification of the need. <a href="#">See section 123.13 of Circular A-11</a>.</p> <p>Note that for any subsequent extension(s) of the CR you must submit another account-specific apportionment request. The extensions are not automatically apportioned.</p>
Has permissive authority (e.g., "up to", "not more than" or "not to exceed") to move funding between TAFSs	<p>Only the giving TAFS receives an automatic apportionment under the OMB CR Bulletin. From within the automatically-apportioned amounts, you may choose to execute a non-expenditure transfer to the receiving TAFS, but you must request account-specific apportionments for both the giving and receiving TAFS. See <a href="#">section 123.9 of Circular A-11</a> for more information.</p>
Has authority requiring that a minimum amount (a.k.a. "floor") be transferred between TAFSs (e.g., "of which not less than")	<p>Use the minimum amount for purposes of calculating the rate for operations. Treat any transfers above the "floor" as permissive transfers (described above). See <a href="#">section 123.9 of Circular A-11</a> for more information.</p>
Has general transfer authority (e.g., "may transfer")	<p>From within the amounts automatically-apportioned to the giving TAFS, you may choose to execute a non-expenditure transfer to the receiving TAFS, but you must request account-specific apportionments for both the giving and receiving TAFS. <a href="#">See section 123.9 of Circular A-11</a> for more information.</p>

If the TAFS...	Then...
Has authority to collect and spend funds as a term and condition of the CR and the authority is not under the rate of operations formula	This Bulletin does not automatically apportion this authority. Submit an account-specific apportionment to OMB. See <a href="#">section 123.10 of Circular A-11</a> for more information.
Is a child TAFS apportioned separately from the parent TAFS (see <a href="#">Exhibit 120Q in Circular A-11</a> ) in the previous fiscal year and requires an allocation from the parent TAFS during the period of the CR*	Submit an account-specific apportionment for both the parent and child TAFSs. A non-expenditure transfer must be executed in order to allocate the apportioned funds to the child TAFS.
<p>Has an asterisked recurring rescission in section 1 of Attachment B, but:</p> <ol style="list-style-type: none"> <li>1) the agency and OMB have decided to effectuate the recurring rescission in a different current applicable TAFS; or</li> <li>2) the agency and OMB choose not to utilize the authority in section 115</li> </ol>	Submit an account-specific apportionment for the TAFS specified in Attachment B or a different current applicable TAFS to preclude from obligation resources related to the recurring rescission, unless otherwise directed by OMB.
Has a recurring rescission or reduction in section 2 of Attachment B or section 1 in Attachment C and the rescission or reduction cannot be fully effectuated by precluding carryover balances available as of October 1, 2025	Submit an account-specific apportionment to show carryover balances and new FY 2025 resources precluded from obligation to reflect the full rescission or reduction amount in the “2026 CR Amount” column of Attachment A or B.

If the TAFS...	Then...
Has an incorrect or outdated recurring amount in Attachments B or C	Submit an account-specific apportionment with the corrected reduction amount.
Is discretionary, does not have a rate for operations, and has mandated transfer authority to another TAFS	Submit an account-specific apportionment for the discretionary giving account to preclude resources from obligation. Do not execute the non-expenditure transfer. See <a href="#">section 123.9 of Circular A-11</a> for more information.
Needs to be apportioned less than the pro-rata share	After receiving approval from OMB, submit an account-specific apportionment. See <a href="#">section 123.3 of Circular A-11</a> for more information.
Has been approved by OMB to obligate against multiple Category B lines during the CR	Submit an account-specific apportionment. See <a href="#">section 123.4 of Circular A-11</a> for more information.
Has a “such sums” rate for operations for the entire TAFS as provided for by section 101 of the CR (applies to discretionary funding only)	Submit an account-specific apportionment if the amount needed programmatically during the CR is different than the pro-rata share automatically apportioned by the Bulletin.

\*If the child TAFS was apportioned with the parent TAFS the previous year (see [Exhibit 120P in Circular A-11](#)) and requires an allocation from the parent TAFS during the CR period, no reapportionment is necessary but a non-expenditure transfer must be executed in order to allocate the apportioned funds to the child TAFS.

***Liquidation of obligational authority used during a lapse in appropriations***

**16. How should agencies liquidate obligational authority that was used for necessary agency operations in the absence of fiscal year 2026 appropriations pursuant to section 124.5 of Circular A-11?**

Consistent with section 117 of H.R. 5371, an agency may use amounts made available by H.R. 5371 to liquidate obligational authority that, pursuant to [Circular A-11, section 124.5](#), was used in accordance with a lapse plan prepared under Circular A-11, section 124 for carrying out necessary agency operations for which there had been a lapse in appropriations.

**17. What actions may agencies take to address instances in which obligations for necessary agency operations in the absence of fiscal year 2026 appropriations were charged against appropriations otherwise available for the same purpose?**

To the extent that agencies charged obligations (for which there had been a lapse in appropriations) against otherwise available appropriations (such as prior-year carryover funding

or other available appropriations), the agency may continue to charge such obligations against those accounts, or, instead, may charge such obligations against the funding in the applicable account provided by the CR (see 31 U.S.C. §§ 1301, 1534).

*Post-CR apportionment*

**18. What happens to the unobligated balances of CR resources if the CR is followed by a lapse in appropriations?**

During a lapse in appropriations, any unobligated funding from a rate for operations that was provided by the CR and apportioned by OMB is not available for obligation. See [section 123.23 of Circular A-11 for more information](#).

**19. If my TAFS received an account-specific apportionment or an exception apportionment under the CR, what amounts are available to my TAFS once the full-year appropriation is enacted and until OMB approves my first apportionment for the fiscal year?**

In addition to the amounts automatically apportioned by [section 120.41 of Circular A-11](#), and unless the full-year enacted appropriation is much lower than the CR's rate for operations, all unobligated balances of apportioned CR resources will remain available. Contact your RMO for further guidance for cases where a full-year appropriation is much lower than the CR's rate for operations.

## Attachment B: 2025 Enacted Discretionary Rescissions/Cancellations Recurring Under a 2026 CR

(Budget Authority in dollars; excludes rescissions/cancellations of mandatory funding)

Rescissions/Cancellations by Appropriations Bill:

	<u>2025 Enacted</u> <u>Amount</u>	<u>2026 CR</u> <u>TAFS</u>	<u>Amount</u>
<b>SECTION 1. - Rescissions Applied to New Budget Authority</b>			
<i>*Asterisked rescissions are effectuated against the rate for operations in the current applicable TAFSs listed on this table pursuant to section 115 of the CR.</i>			
<b><u>Commerce, Justice, Science (division C of Public Law 118-42 as continued by section 1101(a)(2) and title III of division A of Public Law 119-4)</u></b>			
<b>Department of Commerce:</b>			
*Economic Development Assistance Programs.....	-30,000,000	013-X-2050	-30,000,000
<b>Department of Justice:</b>			
*Violence Against Women Prevention and Prosecution Programs.....	-15,000,000	015-X-0409	-15,000,000
*Research, Evaluation, and Statistics.....	-1,190,118	015-X-0401	-500,000
*State and Local Law Enforcement Assistance.....	-117,983,705	015-X-0404	-118,000,000
*Juvenile Justice Programs.....	-6,313,371	015-X-0405	-6,500,000
*Community Oriented Policing Services.....	-20,000,000	015-X-0406	-20,000,000
<b><u>Defense (division A of Public Law 118-47 as continued by section 1101(a)(3) and title IV of division A of Public Law 119-4)</u></b>			
<b>Department of Defense:</b>			
*Cooperative Threat Reduction Account.....	-91,000,000	097-26/28-0134	-45,020,818
*Aircraft Procurement, Navy.....	-48,050,000	017-26/28-1506	-48,050,000
*Aircraft Procurement, Air Force.....	-65,000,000	057-26/28-3010	-65,000,000
*Other Procurement, Air Force.....	-188,300,000	057-26/28-3080	-188,300,000
*Procurement, Space Force.....	-46,300,000	057-26/28-3022	-46,300,000
*Procurement, Defense-Wide.....	-14,777,000	097-26/28-0300	-14,777,000
<b><u>Energy and Water Development (division D of Public Law 118-42 as continued by section 1101(a)(4) and title V of division A of Public Law 119-4)</u></b>			
<b>Corps of Engineers--Civil Works:</b>			
*Investigations.....	-11,413,000	096-X-3121	-11,413,000
*Construction.....	-9,678,000	096-X-3122	-9,678,000
*Mississippi River and Tributaries.....	-1,110,000	096-X-3112	-1,110,000
*Operation and Maintenance.....	-30,000	096-X-3123	-30,000
<b><u>Financial Services and General Government (division B of Public Law 118-47) as continued by section 1101(a)(5) and title VI of division A of Public Law 119-4)</u></b>			
<b>District of Columbia:</b>			
*Federal Payment for Defender Services in District of Columbia Courts.....	-12,000,000	095-X-1736	---
<b><u>State and Foreign Operations (division F of Public Law 118-47) as continued by section 1101(a)(11) and title XII of division A of Public Law 119-4)</u></b>			
<b>Department of State and Other International Programs:</b>			
*Embassy Security, Construction, and Maintenance.....	-224,000,000	019-X-0535	-224,000,000
*International Narcotics Control and Law Enforcement.....	-65,000,000	019-26/27-1022	-65,000,000
*Economic Support Fund.....	-152,496,000	072-26/27-1037	-152,496,000

## Attachment B: 2025 Enacted Discretionary Rescissions/Cancellations Recurring Under a 2026 CR

(Budget Authority in dollars; excludes rescissions/cancellations of mandatory funding)

**Rescissions/Cancellations by Appropriations Bill:**

2025 Enacted  
Amount

2026 CR  
TAFS

Amount

### SECTION 2. - Rescissions of Other Balances

**Commerce, Justice, Science (division C of Public Law 118-42 as continued by section 1101(a)(2) and title III of division A of Public Law 119-4)**

**Department of Justice:**

Working Capital Fund.....	-300,000,000	015-X-4526		-300,000,000
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**Homeland Security (division C of Public Law 118-47) as continued by section 1101(a)(6) and title VII of division A of Public Law 119-4**

**Department of Homeland Security:**

Department of Homeland Security Nonrecurring Expenses Fund.....	-133,000,000	070-X-1914		-133,000,000
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**Labor, HHS, and Education (division D of Public Law 118-47) as continued by section 1101(a)(8) and title IX of division A of Public Law 119-4**

**Department of Health and Human Services:**

Nonrecurring Expenses Fund.....	-1,471,000,000	075-X-0125		-445,642,487
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**Department of Education:**

Department of Education Nonrecurring Expenses Fund.....	-25,000,000	091-X-0249		-25,000,000
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**Corporation for National and Community Service:**

National Service Trust.....	-235,000,000	485-X-8267		-235,000,000
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**State and Foreign Operations (division F of Public Law 118-47) as continued by section 1101(a)(11) and title XII of division A of Public Law 119-4**

**Department of State and Other International Programs:**

Consular and Border Security Programs.....	-375,000,000	019-X-5713		-375,000,000
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Debt Restructuring.....	-111,000,000	020-X-0091		-32,134,459
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		020-25/28-0091		-10,000,000
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		020-24/27-0091		-26,000,000
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		020-23/26-0091		-42,865,541
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**Transportation and Housing and Urban Development (division F of Public Law 118-42 as continued by section 1101(a)(11)**

**and title XII of division A of Public Law 119-4**

**Department of Housing and Urban Development:**

Housing Certificate Fund.....	-214,793	086-X-0319		-300,000
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### SECTION 3. Non-Recurring Rescissions

**Commerce, Justice, Science (division C of Public Law 118-42 as continued by section 1101(a)(2) and title III of division A of Public Law 119-4)**

**Department of Commerce:**

Nonrecurring Expenses Fund.....	-9,560,000,000	013-X-0133		---
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**Executive Office of the President:**

Salaries and Expenses (U.S. Trade Representative) <sup>1</sup> .....	---	N/A - expired		---
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Trade Enforcement Trust Fund <sup>1</sup> .....	---	N/A - expired		---
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**Defense (division A of Public Law 118-47 as continued by section 1101(a)(3) and title IV of division A of Public Law 119-4)**

**Department of Defense:**

Afghan Security Forces Fund.....	-80,000,000	N/A - expired		---
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Aircraft Procurement, Army.....	-25,000,000	N/A - expired		---
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Aircraft Procurement, Navy.....	-3,700,000	N/A - expired		---
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Other Procurement, Navy.....	-45,000,000	N/A - expired		---
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Aircraft Procurement, Air Force.....	-125,373,000	N/A - expired		---
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Procurement of Ammunition, Air Force.....	-23,000,000	N/A - expired		---
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Operation and Maintenance, Defense-wide.....	-25,000,000	N/A - expired		---
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Counter-ISIS Train and Equip Fund.....	-50,000,000	N/A - expired		---
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Research, Development, Test and Evaluation, Navy.....	-51,395,000	N/A - expired		---
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Research, Development, Test, and Evaluation, Air Force.....	-408,942,000	N/A - expired		---
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Research, Development, Test, and Evaluation, Space Force.....	-111,665,000	N/A - expired		---
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Research, Development, Test and Evaluation, Defense-Wide.....	-31,800,000	N/A - expired		---
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## Attachment B: 2025 Enacted Discretionary Rescissions/Cancellations Recurring Under a 2026 CR

(Budget Authority in dollars; excludes rescissions/cancellations of mandatory funding)

**Rescissions/Cancellations by Appropriations Bill:**

	<u>2025 Enacted</u>	<u>2026 CR</u>	
	<u>Amount</u>	<u>TAFS</u>	<u>Amount</u>
<b><u>Homeland Security (division C of Public Law 118-47) as continued by section 1101(a)(6) and title VII of division A of Public Law 119-4</u></b>			
<b>Department of Homeland Security:</b>			
Operations and Support (Offices of the Secretary and Executive Management).....	-550,000	N/A - expired	---
Operations and Support (Management Directorate).....	-1,497,000	N/A - expired	---
Operations and Support (Intelligence, Analysis, and Operations Coordination).....	-1,309,000	N/A - expired	---
Operations and Support (Office of the Inspector General).....	-102,000	N/A - expired	---
Operations and Support (Transportation Security Agency).....	-15,823,000	N/A - expired	---
Operations and Support (Cybersecurity and Infrastructure Security Agency).....	-4,321,000	N/A - expired	---
Operations and Support (Federal Emergency Management Agency).....	-1,723,000	N/A - expired	---
Operations and Support (U.S. Citizenship and Immigration Service).....	-2,514,000	N/A - expired	---
Operations and Support (Federal Law Enforcement Training Center).....	-685,000	N/A - expired	---
Operations and Support (Countering Weapons of Mass Destruction Office).....	-1,051,000	N/A - expired	---
<b>Department of Housing and Urban Development:</b>			
Community Development Fund.....	20,000	086-24/27-0162	---
<b><u>Labor, HHS, and Education (division D of Public Law 118-47) as continued by section 1101(a)(8) and title IX of division A of Public Law 119-4</u></b>			
<b>Department of Labor:</b>			
Training and Employment Services.....	-75,000,000	N/A - expired	---
<b><u>Transportation and Housing and Urban Development (division F of Public Law 118-42 as continued by section 1101(a)(11) and title XII of division A of Public Law 119-4</u></b>			
<b>Department of Transportation:</b>			
National Infrastructure Investments.....	---	N/A - expired	---

<sup>1</sup> Rescission/cancellation is from funds designated as an emergency requirement pursuant to section 251(b)(2)(A)(ii) of the Balanced Budget and Emergency Deficit Control Act of 1985 or a concurrent resolution on the budget.

## Attachment C: 2025 Enacted Reductions in Mandatory Funding Recurring Under a 2026 CR

(Budget Authority in dollars)

By Appropriations Bill:	<u>2025 Enacted</u>	<u>2026 CR</u>	
<u>Agency and Account Name</u>	<u>Amount</u>	<u>TAFS</u>	<u>Amount</u>
<b>SECTION 1. - Recurring Reductions</b>			
<b><u>Commerce, Justice, Science (division C of Public Law 118-42 as continued by section 1101(a)(2) and title III of division A of Public Law 119-4)</u></b>			
<b>Department of Commerce:</b>			
Promote and Develop Fishery Products and Research Pertaining to American Fisheries.....	-347,121,369	013-X-5139	-369,522,000
<b>Department of Justice:</b>			
Assets Forfeiture Fund.....	-250,000,000	015-X-5042	-250,000,000
Crime Victims Fund.....	-3,481,017,439	015-X-5041	-3,369,762,439
<b>Department of Homeland Security:</b>			
Immigration Examinations Fee.....	-4,000,000	070-X-5088	-4,000,000
<b><u>Financial Services and General Government (division B of Public Law 118-47 as continued by section 1101(a)(5) and title VI of division A of Public Law 119-4)</u></b>			
<b>Department of the Treasury:</b>			
Treasury Forfeiture Fund.....	-400,000,000	020-X-5697	-400,000,000
<b>Federal Deposit Insurance Corporation:</b>			
Deposit Insurance Fund.....	-47,500,000	051-X-4596	-47,500,000
<b>United States Postal Service:</b>			
Postal Service Fund.....	-268,290,000	018-X-4020	-268,290,000
<b><u>Interior and Environment (division E of Public Law 118-42 as continued by section 1101(a)(7) and title VIII of division A of Public Law 119-4)</u></b>			
<b>Department of Agriculture:</b>			
Forest Service Permanent Appropriations.....	-20,398,101	012-X-5203	-20,000,000
<b><u>Labor, HHS, and Education (division D of Public Law 118-47 as continued by section 1101(a)(8) and title IX of division A of Public Law 119-4)</u></b>			
<b>Department of Labor:</b>			
Training and Employment Services, H-1B Funded.....	-206,000,000	016-X-5152	-189,693,275
<b>Department of Health and Human Services:</b>			
Prevention and Public Health Fund.....	-1,225,900,000	075-X-0116	-1,225,900,000
Child Enrollment Contingency Fund.....	-13,059,000,000	075-X-5551	-13,059,000,000
Public Health and Social Services Emergency Fund.....	-160,000,000	075-X-0943	-160,000,000
<b>SECTION 2. Non-Recurring Reductions in Mandatory Funding</b>			
<b><u>Financial Services and General Government (division B of Public Law 118-47 as continued by section 1101(a)(5) and title VI of division A of Public Law 119-4)</u></b>			
<b>Department of the Treasury:</b>			
Enforcement.....	-10,200,000,000	020-22/31-0913	---
<b><u>Homeland Security (division C of Public Law 118-47 as continued by section 1101(a)(6) and title VII of division A of Public Law 119-4)</u></b>			
<b>Department of Education:</b>			
Rehabilitation Services.....	---	N/A - expired	---
<b><u>Labor, HHS, and Education (division D of Public Law 118-47 as continued by section 1101(a)(8) and title IX of division A of Public Law 119-4)</u></b>			
<b>Department of the Treasury:</b>			
Enforcement.....	-10,000,000,000	020-22/31-0913	---