



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

THE DIRECTOR

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OMB BULLETIN NO. 27-01

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Apportionment of the Continuing Resolution(s) for Fiscal Year 2027

1. Purpose and Background. Division A of Public Law (P.L.) 119-103 (the Continuing Appropriations and Extensions Act, 2027) (CR) provides continuing appropriations for the period October 1, 2026, through December 11, 2026. As of October 1, 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, 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, 2026, and does not apply to anticipated FY 2027 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 P.L. 119-103. Any full-year appropriations provided in division A of P.L. 119-103 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 2026 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 2026, and for which appropriations, funds, or other authority were made available in:

- Section 143 of division A of Public Law 119-37;
- Divisions B, C, and D of Public Law 119-37;
- Divisions A-C of Public Law 119-74, except:
 - Sections 521(c)(2) and 544 of division A;
 - Section 444 of division C;
- Divisions A-F of Public Law 119-75, except:
 - Section 528 of division B;
 - the last proviso under the heading “Election Assistance Commission—Election Security Grants” of division E;
- Sections 5013 through 5016 of division I of Public Law 119-75.
- Division A of Public Law 119-86.

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.

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 2027 statutory level less any applicable FY 2027 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.

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

Attachment(s)

Attachment A: Continuing Resolution Frequently Asked Questions

Attachment B: 2026 Enacted Discretionary Rescissions/Cancellations Recurring Under a 2027 CR

Attachment C: 2026 Enacted Reductions in Mandatory Funding Recurring Under a 2027 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 2027 CR rate for operations for each applicable TAFS:

- 1) Take the full-year amount enacted in the appropriations Acts specified in section 101, 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 appropriations Acts specified in section 101.
- 3) Add or subtract non-expenditure transfers mandated by the appropriations Acts specified in section 101. 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 2027 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 appropriations Acts specified in section 101.
- 3) Add or subtract non-expenditure transfers mandated by the appropriations Acts specified in section 101. 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 2027 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 December 11, 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 72 days/365 days = 19.73 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 2027 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 appropriations Acts specified in section 101 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 appropriations Acts specified in section 101, 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 2027 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 2027 CR. Per section 1 of the Bulletin, these TAFSSs are automatically apportioned by the Bulletin to preclude from obligation the recurring level of rescissions and/or reductions identified in the “2027 CR Amount” column of the Attachments.

There are cases where the enacted FY 2026 rescission or reduction language can apply to both carryover balances available as of October 1, 2026 and new FY 2027 resources such as estimated recoveries, FY 2027 fee collections, and/or an FY 2027 appropriation of receipts. For these TAFSSs, only the amount of carryover balances available as of October 1, 2026 is precluded from obligation by the OMB CR Bulletin. If an agency needs to apply the preclusion to new FY 2027 resources in order to fully effectuate the level included in the “2027 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 appropriations Acts specified in section 101 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 FY 2026 appropriations Acts, and, for applicable items, section 115 specifies that the recurring rescission be calculated using the unobligated carryover balances on October 1, 2026. If the amounts listed

on Attachments B or C do not accurately reflect the FY 2026 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 prior-year appropriations Acts specified in section 101. 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 2026 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	Only the pro-rata share is automatically apportioned. See section 6 of the OMB CR Bulletin and section 123.5 of Circular A-11 . Submit an account-specific apportionment to OMB with a "B" footnote citing the general provision of the anomaly.

If the TAFS...	Then...
Is zero-funded in the applicable House- and/or Senate-reported or passed bills	This Bulletin automatically apportions zero. Submit an account-specific apportionment request to OMB with justification of the need. See section 123.13 of Circular A-11. Note that for any subsequent extension(s) of the CR you must submit another account-specific apportionment request. The extensions are not automatically apportioned.
Has permissive authority (e.g., "up to", "not more than" or "not to exceed") to move funding between TAFSs	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 section 123.9 of Circular A-11 for more information.
Has authority requiring that a minimum amount (a.k.a. "floor") be transferred between TAFSs (e.g., "of which not less than")	Use the minimum amount for purposes of calculating the rate for operations. Treat any transfers above the "floor" as permissive transfers (described above). See section 123.9 of Circular A-11 for more information.
Has general transfer authority (e.g., "may transfer")	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. See section 123.9 of Circular A-11 for more information.
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 section 123.10 of Circular A-11 for more information.
Is a child TAFS apportioned separately from the parent TAFS (see Exhibit 120Q in Circular A-11) in the previous fiscal year and requires an	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.

If the TAFS...	Then...
allocation from the parent TAFS during the period of the CR*	
Has an asterisked recurring rescission in section 1 of Attachment B, but: 1) the agency and OMB have decided to effectuate the recurring rescission in a different current applicable TAFS; or 2) the agency and OMB choose not to utilize the authority in section 115	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, 2026	Submit an account-specific apportionment to show carryover balances and new FY 2026 resources precluded from obligation to reflect the full rescission or reduction amount in the “2027 CR Amount” column of Attachment A or B.
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 section 123.9 of Circular A-11 for more information.
Needs to be apportioned less than the pro-rata share	After receiving approval from OMB, submit an account-specific apportionment. See section 123.3 of Circular A-11 for more information.

If the TAFS...	Then...
Has been approved by OMB to obligate against multiple Category B lines during the CR	Submit an account-specific apportionment. See section 123.4 of Circular A-11 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.

Post-CR apportionment

16. 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](#).

17. 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: 2026 Enacted Discretionary Rescissions/Cancellations Recurring Under a 2027 CR

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

Rescissions/Cancellations by Appropriations Bill:**2026 Enacted**
Amount**2027 CR**
TAFS Amount**SECTION 1. - Rescissions Applied to New Budget Authority****Asterisked rescissions are effectuated against the rate for operations in the current applicable TAFs listed on this table pursuant to section 115 of the CR.***Agriculture, Rural Development, Food and Drug Administration, and Related Agency Appropriations Act, 2026 (Division B of P.L. 119-37):****Department of Agriculture:**

*Distance Learning, Telemedicine, and Broadband Program.....	-20,000,000	012-X-1232	-20,000,000
*Conservation Operations.....	-30,000,000	012-27/28-1000	-30,000,000
*Research and Education Activities.....	-22,000,000	012-X-1500	-22,000,000

Commerce, Justice, Science, and Related Agencies Appropriations Act, 2026 (Division A of P.L. 119-74):**Department of Justice:**

*Violence Against Women Prevention and Prosecution Programs.....	-36,000,000	015-X-0409	-36,000,000
*Research, Evaluation, and Statistics.....	-3,000,000	015-X-0401	-3,000,000
*State and Local Law Enforcement Assistance.....	-222,000,000	015-X-0404	-222,000,000
*Juvenile Justice Programs.....	-6,313,371	015-X-0405	-25,000,000
*Community Oriented Policing Services.....	-25,000,000	015-X-0406	-25,000,000

Department of Defense Appropriations Act, 2026 (Division A of P.L. 119-75):**Department of Defense:**

*Shipbuilding and Conversion, Navy.....	-240,245,000	017-27/31-1611	-2,256,000
*Shipbuilding and Conversion, Navy.....	-483,391,000	017-27/31-1611	-17,271,000
*Shipbuilding and Conversion, Navy.....	-1,271,572,000	017-27/31-1611	-48,899,000
*Shipbuilding and Conversion, Navy.....	-151,230,000	017-27/31-1611	-10,658,000
*Procurement of Weapons and Tracked Combat Vehicles, Army.....	-452,647,000	021-27/29-2033	-452,647,000
*Other Procurement, Army.....	-119,887,000	021-27/29-2035	-119,887,000
*Aircraft Procurement, Navy.....	-155,711,000	017-27/29-1506	-155,711,000
*Weapons Procurement, Navy.....	-200,272,000	017-27/29-1507	-200,272,000
*Aircraft Procurement, Air Force.....	-193,555,000	057-27/29-3010	-193,555,000
*Missile Procurement, Air Force.....	-209,045,000	057-27/29-3020	-209,045,000
*Other Procurement, Air Force.....	-186,638,000	057-27/29-3080	-186,638,000
*Procurement, Space Force.....	-339,196,000	057-27/29-3022	-339,196,000
*Procurement, Defense-Wide.....	-11,807,000	097-27/29-0300	-11,807,000

National Security, Department of State, and Related Programs Appropriations Act, 2026 (Division F of P.L. 119-75):**Department of State and Other International Programs:**

*Educational and Cultural Exchange Programs.....	-25,000,000	019-X-0209	-25,000,000
*Democracy Fund.....	-57,000,000	019-27/28-1121	-57,000,000
*Millennium Challenge Corporation.....	-661,250,000	095-X-2750	-661,250,000

Transportation, Housing and Urban Development, and Related Agencies Appropriation Act, 2026 (Division D of P.L. 119-75):**Department of Housing and Urban Development:**

*Manufactured Housing Fees Trust Fund.....	-5,200,000	086-X-8119	-5,200,000
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SECTION 2. - Rescissions of Other Balances**Agriculture, Rural Development, Food and Drug Administration, and Related Agency Appropriations Act, 2026 (Division B of P.L. 119-37):****Department of Agriculture:**

Working Capital Fund.....	-78,000,000	012-X-4609	-78,000,000
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Commerce, Justice, Science, and Related Agencies Appropriations Act, 2026 (Division A of P.L. 119-74):**Department of Commerce:**

Census Working Capital Fund.....	-15,000,000	013-X-4512	-15,000,000
Economic Development Assistance Programs.....	-60,000,000	013-X-2050	-60,000,000

Department of Justice:

Working Capital Fund.....	-210,000,000	015-X-4526	-210,000,000
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Department of Defense Appropriations Act, 2026 (Division A of P.L. 119-75):**Department of Defense:**

Defense Modernization Account, Defense-wide.....	-28,249,000	097-25/28-0117	-6,304,430
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Labor, Health and Human Services, Education, and Related Agencies Appropriation Act, 2026 (Division B of P.L. 119-75):**Department of Health and Human Services:**

Nonrecurring Expenses Fund.....	-1,826,000,000	075-X-0125	-204,688,526
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Department of Education:

Department of Education Nonrecurring Expenses Fund.....	-160,000,000	091-X-0249	-20,000,000
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Attachment B: 2026 Enacted Discretionary Rescissions/Cancellations Recurring Under a 2027 CR

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

Rescissions/Cancellations by Appropriations Bill:

	2026 Enacted Amount	2027 CR TAFS	Amount
<u>Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026 (Division D of P.L. 119-37)</u>			
Department of Veterans Affairs:			
Medical Support and Compliance.....	-610,000,000	036-26/27-0152	-75,000,000
Medical Services.....	-15,889,000,000	036-26/27-0160	-10,000,000
<u>National Security, Department of State, and Related Programs Appropriations Act, 2026 (Division F of P.L. 119-75):</u>			
Department of State and Other International Programs:			
Consular and Border Security Programs.....	-900,000,000	019-X-5713	-900,000,000
Debt Restructuring.....	-11,975,000	020-X-0091	-20,159,459
Debt Restructuring.....	-52,000,000	020-26/29-0091	-43,815,541
International Narcotics Control and Law Enforcement.....	-179,306,000	019-26/27-1022	-179,306,000
Peacekeeping Operations.....	-50,000,000	019-26/27-1032	-50,000,000
<u>Transportation, Housing and Urban Development, and Related Agencies Appropriation Act, 2026 (Division D of P.L. 119-75):</u>			
Department of Transportation:			
Maritime Security Program.....	-38,400,000	069-X-1711	-3,276,841
Cable Security Fleet.....	-12,392,000	069-X-1717	-473
Tanker Security Program.....	-42,808,000	069-X-1718	-29,315,784
Railroad Safety Grants.....	-795,332	069-X-0702	-385,000
Maritime Guaranteed Loan (Title XI) Program Account.....	-34,000,000	069-X-1752	-34,000,000
Department of Housing and Urban Development:			
Native American Housing Block Grants.....	-2	086-X-0313	-2
Public Housing Capital Fund.....	-769,750	086-X-0304	-3,126,960

SECTION 3. Non-Recurring Rescissions**Department of Defense Appropriations Act, 2026 (Division A of P.L. 119-75):****Department of Defense:**

Shipbuilding and Conversion, Navy.....	-418,624,000	N/A - expired	---
Cooperative Threat Reduction Account.....	-33,936,000	N/A - expired	---
Other Procurement, Army.....	-15,000,000	N/A - expired	---
Weapons Procurement, Navy.....	-2,943,000	N/A - expired	---
Aircraft Procurement, Air Force.....	-25,397,000	N/A - expired	---
Missile Procurement, Air Force.....	-41,189,000	N/A - expired	---
Procurement, Space Force.....	-107,100,000	N/A - expired	---
Defense Health Program.....	-10,473,000	N/A - expired	---
Counter-ISIS Train and Equip Fund.....	-50,000,000	N/A - expired	---
Research, Development, Test and Evaluation, Army.....	-178,735,000	N/A - expired	---
Research, Development, Test and Evaluation, Navy.....	-82,461,000	N/A - expired	---
Research, Development, Test, and Evaluation, Air Force.....	-329,435,000	N/A - expired	---
Research, Development, Test, and Evaluation, Space Force.....	-370,149,000	N/A - expired	---

Financial Services and General Government Appropriations Act, 2026 (Division E of P.L. 119-75):**Department of the Treasury:**

Special Inspector General for Pandemic Recovery.....	-10,064,088	020-X-1893	---
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Labor, Health and Human Services, Education, and Related Agencies Appropriation Act, 2026 (Division B of P.L. 119-75):**Department of Education:**

Institute of Education Sciences.....	-25,000,000	N/A - expired	---
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Transportation, Housing and Urban Development, and Related Agencies Appropriation Act, 2026 (Division D of P.L. 119-75):**Department of Transportation:**

National Infrastructure Investments.....	-783,941,027	N/A - expired	---
Transportation Planning, Research, and Development.....	-852,147	069-X-0142	---
Railroad Rehabilitation and Improvement Financing Program.....	-25,476	069-X-0750	---
Salaries and Expenses.....	-10,368,826	N/A - expired	---
Research and Technology.....	-1,272,801	069-X-1730	---
Highway Infrastructure Programs.....	-1,148,528,146	N/A - expired	---
Grants to the National Railroad Passenger Corporation.....	-20	069-X-0704	---
Capital Assistance to States—Intercity Passenger Rail Grant Program.....	-292,181	069-X-0715	---
Capital Assistance for High Speed Rail Corridors and Intercity Passenger Rail Service.....	-9,913	069-X-0719	---
Railroad Research and Development.....	-1,008,385	069-X-0745	---
National Network Grants to the National Railroad Passenger Corporation.....	-76,634	069-X-1775	---
Magnetic Levitation Technology Development Program.....	-14,000,000	069-X-0129	---

Attachment B: 2026 Enacted Discretionary Rescissions/Cancellations Recurring Under a 2027 CR

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

Rescissions/Cancellations by Appropriations Bill:	2026 Enacted	2027 CR	
	<u>Amount</u>	<u>TAFS</u>	<u>Amount</u>
Consolidated Rail Infrastructure and Safety Improvements.....	-5,000,000	069-X-2811	---
Capital Assistance for High Speed Rail Corridors and Intercity Passenger Rail Service.....	-928,620,000	069-X-0719	---
Department of Housing and Urban Development:			
Salaries and Expenses ¹	-2,272,801	086-X-0143	---
Research and Technology.....	-149,877	086-X-0108	---
Rental Housing Assistance	-4,933,992	086-X-0148	---
Preservation and Reinvestment Initiative for Community Enhancement.....	-10,000,000	086-23/27-0483	---
Public Housing Operating Fund.....	-3,085,040	086-X-0163	---
Community Development Fund.....	-512,965	086-X-0162	---
Assisted Housing Inspections and Risk Assessments.....	-22,000,000	N/A - expired	---

¹ 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: 2026 Enacted Reductions in Mandatory Funding Recurring Under a 2027 CR

(Budget Authority in dollars)

By Appropriations Bill:

Agency and Account Name	2026 Enacted	2027 CR	
	Amount	TAFS	Amount
SECTION 1. - Recurring Reductions			
<u>Agriculture, Rural Development, Food and Drug Administration, and Related Agency Appropriations Act, 2026 (Division B of P.L. 119-37):</u>			
Department of Agriculture:			
Funds for Strengthening Markets, Income, and Supply (section 32).....	---	012-X-5209	-707,000
Farm Security and Rural Investment Programs.....	-70,740,000	012-X-1004	-70,740,000
Department of the Treasury:			
Treasury Forfeiture Fund.....	-350,000,000	020-X-5697	-350,000,000
<u>Commerce, Justice, Science, and Related Agencies Appropriations Act, 2026 (Division A of P.L. 119-74):</u>			
Department of Commerce:			
Promote and Develop Fishery Products and Research Pertaining to American Fisheries.....	-399,644,000	013-X-5139	-399,644,000
Department of Justice:			
Crime Victims Fund.....	-2,106,519,947	015-X-5041	-2,164,519,947
Department of Homeland Security:			
Immigration Examinations Fee.....	-10,000,000	070-X-5088	-10,000,000
<u>Financial Services and General Government Appropriations Act, 2026 (Division E of P.L. 119-75):</u>			
Department of the Treasury:			
Treasury Forfeiture Fund.....	-300,000,000	020-X-5697	-300,000,000
Federal Deposit Insurance Corporation:			
Deposit Insurance Fund.....	-48,500,000	051-X-4596	-48,500,000
United States Postal Service:			
Postal Service Fund.....	-274,000,000	018-X-4020	-274,000,000
<u>Department of the Interior, Environment, and Related Agencies Appropriations Act, 2026 (P.L. 119-74):</u>			
Department of Agriculture:			
Forest Service Permanent Appropriations.....	-16,978,286	012-X-5203	-20,000,000
<u>Labor, Health and Human Services, Education, and Related Agencies Appropriations Act, 2026 (P.L. 119-75):</u>			
Department of Labor:			
Training and Employment Services, H-1B Funded.....	-203,000,000	016-X-5152	-188,165,350
Department of Health and Human Services:			
Prevention and Public Health Fund.....	-1,438,075,000	075-X-0116	-1,438,075,000
Child Enrollment Contingency Fund.....	-12,340,000,000	075-X-5551	-12,340,000,000
SECTION 2. Non-Recurring Reductions in Mandatory Funding			
<u>Labor, Health and Human Services, Education, and Related Agencies Appropriations Act, 2026 (P.L. 119-75):</u>			
Department of Health and Human Services:			
Public Health and Social Services Emergency Fund.....	-490,784,185	075-X-0140	---
CDC-Wide Activities and Program Support.....	-768,278,264	075-X-0943	---
Children and Families Services Programs.....	-14,924,872	075-X-1536	---
Primary Health Care Access.....	-54,834,386	075-X-0352	---
Health Workforce.....	-18,215,438	075-X-0353	---
Maternal and Child Health.....	-178,434	075-X-0354	---
Family Planning.....	-1,504,849	075-X-0359	---
Primary Health Care.....	-92,447,329	075-X-0360	---
Health Surveillance and Program Support.....	-9,555,653	075-X-1362	---
Mental Health.....	-258,690,728	075-X-1363	---
Substance Abuse Treatment.....	-180,645,011	075-X-1364	---
Corporation for National and Community Service:			
National Service Trust.....	-93,769,851	485-X-8267	---
Office of Inspector General.....	-3,050,176	N/A - Expired	---
Institute of Museum and Library Services:			
Office of Museum and Library Services: Grants and Administration.....	-3,181,464	053-X-0301	---
Railroad Retirement Board:			
Limitation on Administration.....	-159,010	060-X-8237	---
Limitation on the Office of Inspector General.....	-231,970	060-X-8018	---
<u>Transportation, Housing and Urban Development, and Related Agencies Appropriation Act, 2026 (Division D of P.L. 119-75):</u>			
Department of Housing and Urban Development:			
Public Housing Capital Fund.....	-4,267,239	086-X-0304	---