

OMB Approved Apportionment – FY 2026

Approved by:	Program Associate Director for National Security Programs /s/ signature
Signed on:	November 13, 2025
Agency:	Department of War

This letter apportions funds to accounts for which the Department of War (DOW) and the Office of Management and Budget (OMB) have agreed to an apportioned amount other than the amount that would be automatically apportioned by OMB Bulletin 26-01. Specifically, this letter adjusts apportioned levels to be more consistent with anticipated appropriations. This letter also apportions funding for the National Intelligence Program (NIP) at pro-rata shares consistent with FY 2025 enacted levels and apportions reimbursable programs to the level of orders received.

Revisions to the Automatic Apportionment Amounts

I hereby apportion, as of October 1, 2025, the accounts (i.e. Treasury Account Fund Symbols) funded by sections 101(3) and 101(10) of division A of H.R. 5371, the Continuing Appropriations, Agriculture, Legislative Branch, Military Construction and Veterans Affairs, and Extensions Act, 2026 (CR), at the levels specified in the enclosed Table 1. Under any extension(s) of the CR, funds for these accounts will continue to be available using the corresponding adjusted daily rate through the end of the subsequent CR(s). Unless otherwise approved by OMB, this apportionment applies for each such account until OMB provides an account-specific apportionment for the full-year FY 2026 appropriations.

Pro-Rata Amounts Available for the National Intelligence Program

OMB directs the military departments to make sub-allotments to NIP components based on their pro-rata shares of funding available under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A and Title IV—Department of Defense). This guidance is in lieu of OMB providing “shadow” apportionments for the NIP for each account.

Apportionment of Reimbursements and Other Spending Authority during the CR

OMB apportions reimbursable authority up to the level of reimbursable orders received for DOW accounts during the period of the FY 2026 CR from October 1, 2025 through January 30, 2026, and any CR extensions. DOW may not incur obligations against anticipated reimbursable income until the reimbursable orders are received. In addition to the amounts apportioned, DOW accounts are also receiving funds under the CR as automatically apportioned via OMB Bulletin 26-01 or through this letter.

DOW may have Treasury Account Fund Symbols with authority to spend funds that are collected as a term and condition of the CR. Pursuant to section 123.10 of OMB Circular A-11, this letter apportions resources resulting from such authority during the period of the CR and any subsequent extensions of the CR.

To the extent that accounts will receive account-specific apportionments within the CR period, the following footnote should be included: “Apportioned amounts may be increased during the CR period for any additional spending authority from offsetting collections or offsetting receipts received.”

All footnotes and conditions specified in the most recent prior apportionments remain in effect.

In addition, non-expenditure transfer accounts will continue to have funding up to the daily CR rate available for transfer.

The levels provided under OMB Bulletin 26-01 and apportioned in this letter should be sufficient to maintain current operations in the near future, consistent with anticipated enacted amounts. To the extent additional funding is needed for specific accounts, particularly given emerging requirements, DOW may submit a written justification and request an apportionment for a higher amount, consistent with guidelines in OMB Bulletin 26-01. As in prior years, should enacted full-year appropriations be less than the rate DOW obligated during the CR period, the Department will take all necessary steps to mitigate any potential shortfall using its existing resources and authorities.

**Table 1. Apportionment Adjustments under the Continuing Appropriations Act,
2026 for Department of War and Defense Related Accounts
Total Budget Authority by Account (in dollars)**

Account Title	Treasury Account Fund Symbol	Annualized Rate for Operations*	Automatic Apportionment Level**	Adjustment	Adjusted Apportionment Level	Footnotes
<u>Operations and Maintenance and Other</u>						
Office of the Inspector General.....	97-0107 26/28	1,336,000	446,491	(85,889)	360,602	1, 3
Environmental Restoration, Army.....	21-0810 XXXX	283,069,000	94,601,660	(36,176,816)	58,424,844	1, 3
Counter-Islamic State of Iraq and Syria Train and Equip Fund.....	21-2099 26/26	528,699,000	176,691,206	(60,551,359)	116,139,847	1, 2, 3
National Defense Stockpile Transaction Fund.....	97-4555 xxxx	7,629,000	2,549,612	(644,672)	1,904,940	1, 3
<u>Procurement</u>						
Procurement of Weapons and Tracked Combat Vehicles, Army.....	21-2033 26/28	3,688,870,000	1,232,820,354	(371,603,497)	861,216,857	1, 3
Procurement of Ammunition, Navy and Marine Corps.....	17-1508 26/28	1,598,584,000	534,246,773	(170,586,709)	363,660,064	1, 3
Shipbuilding and Conversion, Navy.....	17-1611 26/26	2,390,024,000	798,746,021	(401,750,342)	396,995,679	1, 3
Defense Production Act Purchases.....	97-0360 26/30	463,377,000	154,860,593	(58,135,427)	96,725,167	1, 3
Chemical Agents and Munitions Destruction.....	97-0390 26/26	13,945,000	4,660,419	(3,878,391)	782,028	1, 3
Chemical Agents and Munitions Destruction.....	97-0390 26/27	761,562,000	254,514,020	(184,017,204)	70,496,816	1, 3
National Guard and Reserve Equipment Account.....	97-0350 26/28	850,000,000	284,070,000	(91,905,000)	192,165,000	1, 3

*Per the Continuing Appropriations, Agriculture, Legislative Branch, Military Construction and Veterans Affairs, and Extensions Act, 2026 (Division A, H.R. 5371), the annualized level is based on the FY 2025 enacted levels.

** Per OMB Bulletin 26-01, funds are automatically apportioned at the percentage of the year covered by the CR (33.42% for Defense excluding MilCon).

Footnotes

1. Apportioned amounts may be increased during the CR period for any additional spending authority from offsetting collections or offsetting receipts received.
2. The annualized rate for operations calculation is based on the recurring rescission amount provided in Attachment B of OMB CR Bulletin 26-01. If the amount on Attachment B is no longer accurate, the agency will submit a written account-specific reapportionment to adjust the rate for operations on line 1100 accordingly.
3. DOW Automatic Apportionment rate of 33.42% through January 30, 2026.