

## OMB Approved Apportionment – FY 2026

Approved by:	Program Associate Director for National Security Programs /s/ signature
Signed on:	February 3, 2026
Agency:	Department of War

This letter constitutes a re-apportionment of amounts appropriated to the Department of War (DOW) pursuant to the Defense Appropriations Act, 2026 (the “Act”). This apportionment supersedes the automatic apportionment of such amounts by section 120.41 of OMB Circular A-11. Amounts apportioned by this letter shall be in addition to any amounts previously apportioned to the relevant Treasury Appropriation Fund Symbols (TAFSs) including: carryover, reimbursable authority, amounts automatically apportioned by OMB Bulletin 26-01, and the letter apportionment signed November 13, 2025. Additionally, this letter provides guidance in lieu of “shadow” apportionment of amounts for National Intelligence Program (NIP) components funded under the Defense Appropriations Act, 2026.

I hereby apportion to the relevant TAFSs a pro-rata share of each amount provided in the Act equal to 33 calendar days of funding based on the annual appropriations provided in the Act, as specified in the enclosed Table 1.

Specifically, amounts are apportioned as necessary for the purposes of the TAFS listed in Table 1, including to liquidate valid obligations incurred during the most recent FY 2026 lapse in appropriations consistent with section 124.5 of OMB Circular A-11, and to make any payments for personnel pay, allowances, and benefits in each department and agency consistent with section 1341(c) of Title 31, United States Code.

OMB directs the military departments to make sub-allotments for such NIP components based on the pro-rata shares of funding apportioned to the relevant TAFSs in Table 1, as applicable. This guidance is in lieu of OMB providing “shadow” apportionments for the NIP for each account.

Each TAFS holding funding from the Act and not listed in Table 1 is excluded from this letter apportionment, except as necessary to make sub-allotments for NIP components from such TAFS. In those instances, this letter apportions amounts to those otherwise-excluded TAFSs as necessary solely for military departments to make sub-allotments for related NIP components as if those TAFSs had been included in Table 1.

DOW should follow this apportionment with account-specific apportionments for each TAFS within 10 calendar days, consistent with OMB Circular A-11 sections 120.23 and 120.48. Additionally, the Department head should disseminate this re-apportionment to the relevant officials and staff.

**Table 1. Apportioned Levels for Certain Accounts receiving Annual Appropriations under the Continuing Appropriations Act, 2026**  
**for Department of War and Defense related Accounts**  
**Total Budget Authority by Account (in dollars)**

Account Number	Account Title	Period of Availability	H.R. 7148	Total CR Apportionment through 1/30/2026	Additional 33-Day Apportionment through 3/3/2026	Total Apportionment through 3/3/2026
<b><u>Operation and Maintenance</u></b>						
10-2020	Operation and Maintenance, Army	2026/2026	57,317,261,403	19,025,845,595	5,181,480,431	24,207,326,026
10-2020	Operation and Maintenance, Army	X	218,015,597	58,800,474	19,708,610	78,509,084
10-2065	Operation and Maintenance, Army National Guard	2026/2026	8,563,267,000	2,805,882,041	774,119,337	3,580,001,378
10-2080	Operation and Maintenance, Army Reserve	2026/2026	3,256,833,000	1,080,641,381	294,417,703	1,375,059,084
10-2099	Counter-Islamic State of Iraq and Syria Train and Equip	2026/2027	292,516,000	116,139,847	26,443,446	142,583,293
10-3400	Operation and Maintenance, Air Force	2026/2026	60,506,575,000	21,004,544,861	5,469,794,380	26,474,339,241
10-3410	Operation and Maintenance, Space Force	2026/2026	5,679,648,000	1,685,772,977	513,440,179	2,199,213,156
10-3740	Operation and Maintenance, Air Force Reserve	2026/2026	4,225,581,000	1,346,566,661	381,992,522	1,728,559,183
10-3840	Operation and Maintenance, Air National Guard	2026/2026	7,233,971,000	2,422,644,541	653,950,978	3,076,595,519
10-0100	Operation and Maintenance, Defense-Wide	2026/2026	52,755,837,000	19,790,469,116	4,769,127,665	24,559,596,781
10-0100	Operation and Maintenance, Defense-Wide	2026/2027	3,170,227,000	690,529,053	286,588,521	977,117,574
10-0100	Operation and Maintenance, Defense-Wide	X	27,693,000	8,678,506	2,503,447	11,181,953
10-0104	U.S. Court of Appeals for the Armed Forces	2026/2026	21,243,000	7,029,897	1,920,367	8,950,264
10-0105	Drug Interdiction and Counter-Drug Activities	2026/2026	1,148,675,000	371,107,711	103,840,220	474,947,931
10-0107	Office of the Inspector General	2026/2026	511,895,000	179,309,329	46,275,308	225,584,637
10-0107	Office of the Inspector General	2026/2027	4,625,000	634,980	418,100	1,053,080
10-0107	Office of the Inspector General	2026/2028	1,079,000	360,602	97,542	458,144
10-0111	Department of Defense Acquisition Workforce Development Account	2026/2026	50,846,000	18,774,019	4,596,478	23,370,497
10-0130	Defense Health Program	2026/2026	38,762,713,000	13,525,478,777	3,504,149,255	17,029,628,032
10-0130	Defense Health Program	2026/2027	2,472,712,000	566,614,711	223,533,165	790,147,876
10-0130	Defense Health Program	2026/2028	344,348,000	133,301,351	31,129,059	164,430,410
10-0130	Defense Health Program	X	5,000,000	-	452,000	452,000
10-0134	Cooperative Threat Reduction Account	2026/2028	248,894,000	83,906,685	22,500,018	106,406,703
10-0810	Environmental Restoration Accounts, Defense	X	8,885,000	3,168,216	803,204	3,971,420
10-0811	Environmental Restoration, Formerly Used Defense Sites	X	235,156,000	79,029,945	21,258,102	100,288,047
10-0819	Overseas Humanitarian, Disaster and Civic Aid, Defense	2026/2027	100,793,000	38,544,957	9,111,687	47,656,644
10-1106	Operation and Maintenance, Marine Corps	2026/2026	10,969,286,000	3,347,906,985	991,623,454	4,339,530,439
10-1107	Operation and Maintenance, Marine Corps Reserve	2026/2026	319,873,000	111,709,024	28,916,519	140,625,543
10-1804	Operation and Maintenance, Navy	2026/2026	73,194,427,000	24,276,183,061	6,616,776,201	30,892,959,262
10-1804	Operation and Maintenance, Navy	X	785,052,000	223,081,174	70,968,701	294,049,875
10-1806	Operation and Maintenance, Navy Reserve	2026/2026	1,414,820,000	439,980,316	127,899,728	567,880,044
10-810	Environmental Restoration Accounts, Army	X	190,870,000	58,424,844	17,254,648	75,679,492
10-810	Environmental Restoration Accounts, Navy	X	368,949,000	114,828,112	33,352,990	148,181,102
10-810	Environmental Restoration Accounts, Air Force	X	396,149,000	110,461,121	35,811,870	146,272,991

**Table 1 (Cont.). Apportioned Levels for Certain Accounts receiving Annual Appropriations under the Continuing Appropriations Act, 2026  
for Department of War and Defense related Accounts  
Total Budget Authority by Account (in dollars)**

Account Number	Account Title	Period of Availability	H.R. 7148	Total CR Apportionment through 1/30/2026	Additional 33-Day Apportionment through 3/3/2026	Total Apportionment through 3/3/2026
<b><u>Research, Development, Test and Evaluation</u></b>						
20-0400	Research, Development, Test and Evaluation, Defense-Wide	2026/2027	35,010,875,000	11,776,825,675	3,164,983,100	14,941,808,775
20-0460	Operational Test and Evaluation	2026/2027	336,143,000	116,538,548	30,387,327	146,925,875
20-1319	Research, Development, Test and Evaluation, Navy	2026/2027	27,860,315,000	8,678,230,553	2,518,572,476	11,196,803,029
20-2040	Research, Development, Test and Evaluation, Army	2026/2027	16,387,025,000	4,786,422,760	1,481,387,060	6,267,809,820
20-3600	Research, Development, Test and Evaluation, Air Force	2026/2027	49,960,160,000	16,044,054,235	4,516,398,464	20,560,452,699
20-3620	Research, Development, Test and Evaluation, Space Force	2026/2027	14,407,011,000	6,200,533,915	1,302,393,794	7,502,927,709
<b><u>Working Capital and Trust Funds</u></b>						
40-4555	National Defense Stockpile Transaction Fund	X	5,700,000	1,904,940	515,280	2,420,220
40-4930	Defense Working Capital Fund	X	2,126,540,000	612,562,198	192,239,216	804,801,414