

OMB Approved Apportionment – FY 2027

Approved by:	Program Associate Director for Defense Programs /s/ signature
Signed on:	September 29, 2026
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 27-01. 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 2026 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, 2026, the accounts (i.e. Treasury Account Fund Symbols) funded by sections 101(3) and 101(10) of division A of P.L. 119-103, the Continuing Appropriations and Extensions Act, 2027 (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 2027 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 Department of Defense Appropriations Act, 2026

(Division A of Public Law 119–75). 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 2027 CR from October 1, 2026 through December 11, 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 27-01 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 27-01 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 27-01. 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,
2027 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 27/28	4,625,000	912,513	(615,379)	297,134	1, 2
Environmental Restoration, Air Force.....	57-0810 XXXX	396,149,000	78,160,198	(15,012,360)	63,147,838	1, 2
Overseas Humanitarian, Disaster, and Civic Aid.....	97-0819 27/28	100,793,000	19,886,459	(4,460,164)	15,426,295	1, 2
Cooperative Threat Reduction Account.....	97-0134 27/29	282,830,000	55,802,359	(12,133,555)	43,668,804	1, 2
Counter-Islamic State of Iraq and Syria Train and Equip Fund.....	21-2099 27/27	342,516,000	67,578,407	(11,722,974)	55,855,433	1, 2
Department of Defense Acquisition Workforce Development Fund.....	21-2099 27/28	50,846,000	10,031,916	(2,637,506)	7,394,409	1, 2
<u>Procurement</u>						
Aircraft Procurement, Army.....	21-2031 26/28	3,625,324,000	715,276,425	(155,491,933)	559,784,493	1, 2
Chemical Agents and Munitions Destruction.....	97-0390 27/27	210,942,000	41,618,857	(30,575,581)	11,043,276	1, 2
<u>Research, Development, Test and Evaluation</u>						
Operational Test and Evaluation, Defense.....	97-0460 24/25	336,143,000	66,321,014	(41,191,899)	25,129,115	1, 2
<u>Military Construction & Family Housing</u>						
Military Construction, Army National Guard.....	21-2085 27/31	288,430,000	56,907,239	(17,766,865)	39,140,374	1, 2
Military Construction, Army Reserve.....	21-2086 26/30	107,239,000	21,158,255	(12,824,500)	8,333,755	1, 2
Military Construction, Navy Reserve.....	17-1235 26/30	52,255,000	10,309,912	(9,865,000)	444,912	1, 2
Military Construction, Air Force Reserve.....	57-3730 25/29	116,468,000	22,979,136	(11,050,773)	11,928,363	1, 2

*Per the Continuing Appropriations and Extensions Act, 2027, the annualized level is based on the FY 2026 enacted levels.

** Per OMB Bulletin 27-01, funds are automatically apportioned at the percentage of the year covered by the CR (19.73%).

Footnotes

1. Apportioned amounts may be increased during the CR period for any additional spending authority from offsetting collections or offsetting receipts received.
2. DOW Automatic Apportionment rate of 19.73% through December 11, 2026.