



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

September 28, 2018

THE DIRECTOR

OMB BULLETIN NO. 18-05

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Apportionment of the Continuing Resolution(s) for Fiscal Year 2019

1. Purpose and Background. H.R. 6157 provides continuing appropriations for the period October 1, 2018, through December 7, 2018. As of October 1, 2018, 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 amounts provided by section 101 of this continuing resolution (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. This Bulletin supplements instructions for apportionment of CRs in OMB Circular No. A-11, sections 120 and 123.

2. Amounts Provided. Section 101 of H.R. 6157 provides such amounts as may be necessary, at a rate for operations as provided in the applicable appropriations Acts for fiscal year (FY) 2018 and under the authority and conditions provided in such Acts, for continuing projects or activities (including the costs of direct loans and loan guarantees) that are not otherwise specifically provided for in H.R. 6157, that were conducted in FY 2018, and for which appropriations, funds, or other authority were made available in divisions A, B, E, F, G, K, L, and title II of division M of the Consolidated Appropriations Act, 2018 (Public Law 115-141), excluding section 783 of division A and section 114 and appropriations in the matter preceding the first proviso under the heading "Dwight D. Eisenhower Memorial Commission—Capital Construction" in division G, and except that the language in section 118 of division G shall be applied as if the language read as follows: "Section 6906 of title 31, United States Code, shall continue in effect for this fiscal year.".

3. Automatic Apportionments. See sections 1 and 2 of Attachment A for instructions on calculating the rate for operations (or annualized level) provided by the CR. See section 3 for instructions on calculating the pro-rata share (or daily rate) automatically apportioned.

All automatically apportioned CR funds are apportioned to one Category B labeled "lump sum", regardless of quarterly restrictions (e.g., amounts apportioned as Category A) imposed in last year's apportionments. Under an automatic apportionment, all of the footnotes and conditions placed on the previous year apportionment remain in effect.

To request Category A or multiple Category Bs, see section 13 of Attachment A.

4. TAFS with Zero Funding Excluded from Automatic Apportionment. If either the House or Senate has reported or passed a bill that provides no funding for a TAFS at the time the CR is enacted or extended, this automatic apportionment does not apply to that account. Reported bills are those that have been filed by the full House or Senate Appropriations Committee for floor action. You may request that OMB provide an account-specific apportionment for such TAFS during the period of the CR (including any extensions thereof), if needed.

5. Programs under Section 110. Funds for appropriated entitlements and other mandatorics and activities under the Food and Nutrition Act of 2008, as defined in item 12 of Attachment A, are automatically apportioned as needed to carry out programs at a rate to maintain program levels under current law, i.e., at the FY 2019 level less any applicable FY 2019 sequestration pursuant to section 251A of the Balanced Budget and Emergency Deficit Control Act of 1985. This automatic apportionment does not, however, apply to programs with more complex funding structures. Agencies should contact their RMO representatives to determine if their TAFS is automatically apportioned or if an account-specific apportionment is required.

Section 110 does not apply to the associated discretionary administrative expenses for those programs. The associated discretionary administrative expenses are automatically apportioned at the pro-rata amount based on FY 2018 annualized levels in section 101.

6. Credit Limitations. If there is an enacted credit limitation (i.e., a limitation on loan principal or commitment level) in FY 2018, the automatic apportionment is the pro-rata share of the credit limitation or the budget authority (i.e., for subsidy cost), whichever is less. To calculate amounts available, see exhibit 123 of OMB Circular No. A-11. If neither condition exists for your credit program, please consult your RMO for further apportionment instructions.

7. 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 allow the TAFS to be apportioned amounts in excess of the pro-rata share calculated in section 3 of this Bulletin. To utilize the authority in a "spend-faster" anomaly, you must submit an account-specific apportionment.

Absent a "spend-faster" anomaly, if you believe an amount for a TAFS that exceeds the amount automatically apportioned by this Bulletin is needed, you must request an exception apportionment. The request must include a written justification that includes the legal basis for the exception apportionment. OMB expects to approve exception apportionment requests only in extraordinary circumstances. See section 123.8 of OMB Circular No. A-11 for further details on exception apportionments.

You or your RMO may determine that an amount for a TAFS should be less than the amount automatically apportioned to ensure that an agency does not impinge on the final funding prerogatives of the Congress. In these cases, an account-specific apportionment may also be required.

8. 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, 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 section 4 above) 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.

A handwritten signature in black ink, appearing to read 'Mick Mulvaney', with a horizontal line drawn through the middle of the signature.

Mick Mulvaney  
Director

Attachment(s)

Attachment A: Continuing Resolution Frequently Asked Questions

Attachment B: Non-CHIMP Cancellations Recurring in a 2019 Continuing Resolution

Attachment C: Changes in Mandatory Programs Recurring in a 2019 Continuing Resolution

## Continuing Resolution Frequently Asked Questions

### 1. What is the rate for operations provided by the section 101 of the Continuing Resolution (CR)?

The rate for operations, or annualized level, should be calculated at the TAFS level. Follow these steps to calculate the FY 2019 CR rate for operations for each applicable TAFS:

- a) Take the full-year amount enacted in the appropriations acts making funds available for FY 2018 (i.e., FY 2018 enacted appropriations net of any account-specific rescissions followed by agency-specific reductions, if any), including obligation limitations. For reference, Attachment B identifies recurring account-specific and agency-specific rescissions in excess of \$500,000, but any recurring rescissions that are less than \$500,000 should also be factored in.
- b) Subtract bill-wide reductions, if any.
- c) Add or subtract transfers mandated by the appropriations Acts referenced in section 101 (only "shall transfer," not "may transfer" or "shall transfer up to" language).

Note: For Treasury reporting and apportionment purposes, the rate for operations as provided by section 101 is reflected as a single number (e.g., line 1100) and any rescissions, across-the-board reductions, or mandated transfers that are factored into the rate for operations as specified above are not identified on lines separate from 1100.

### 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, or the annualized level, should be calculated at the TAFS level. Follow these steps to calculate the FY 2019 CR rate for operations for an anomaly for each applicable TAFS:

- a) Take the full-year amount specified in the anomaly.
- b) Subtract any recurring account-specific rescissions followed by agency-specific rescission, if any. For reference, Attachment B identifies recurring account-specific and agency-specific rescissions in excess of \$500,000, but any recurring rescission that is less than \$500,000 should also be subtracted.
- c) Add or subtract any transfers mandated by the appropriations Acts (only "shall transfer," not "may transfer" or "shall transfer up to" language).

Note: If you have a "spend-faster" anomaly, the TAFS is automatically apportioned the amounts provided in item 3 below. If you want additional amounts apportioned, you must seek an account-specific apportionment from your RMO.

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

The amount automatically apportioned (whole dollars) through the period ending December 7, 2018 (and any CR extensions of that period) is calculated by multiplying the **rate for operations provided by the CR** (see items number 1 and 2) by the **percentage of the year** covered by the CR (rounded to the nearest hundredth). For H.R. 6157, use 68 days/365 days = 18.63 percent.

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 amount automatically apportioned by this Bulletin is an additional 14/365 or 0.038 percent of the rate for operations.

If a full-year appropriations Act is enacted prior to the expiration date in section 105 of the CR, the amounts automatically apportioned by this Bulletin will be unaffected. These amounts are apportioned on one Category B titled "lump sum" at the time that the CR (and any extension thereof) is enacted.

### **4. How should discretionary advance appropriations, mandatory appropriations, public enterprise and other revolving funds, reimbursements, and balances of prior-year budget authority (BA) be treated?**

A CR continues the prior-year appropriations Acts specified in section 101, and thus it normally does not affect discretionary 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. Therefore, for TAFS with a mix of discretionary and mandatory appropriations, the mandatory BA component that is enacted in substantive or authorizing legislation should be taken out before calculating the amount provided by the CR.

In addition, discretionary advance appropriations, public enterprise and other revolving funds, reimbursements, and balances of prior-year discretionary BA should not be factored into the rate for operations. Changes in and limitations on mandatory programs that were enacted in FY 2018 appropriations Acts and rescissions of balances of prior-year BA or advance appropriations are assumed to continue during the duration of the CR under the terms and conditions provided in such Acts. However, these provisions are not apportioned during the period covered by the short-term CR. See item 8 below.

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

Yes, but if you do not reflect the amounts apportioned by this Bulletin in the account-specific apportionment, you must have the following footnote (“A” line 6190) on the reapportionment:

*"In addition to the amounts apportioned above, this account is also receiving funds pursuant to H.R. 6157 as automatically apportioned via OMB Bulletin 18-05."*

**6. How will OMB apportion section 110 of H.R. 6157 regarding civilian personnel compensation and benefits?**

Section 110 allows 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 daily rate (pro-rata share). OMB expects that there will be very few, if any, apportionments pursuant to this authority. Before requesting an apportionment from OMB pursuant to section 110 you must receive pre-approval from your RMO representative with budget responsibility for the account. In addition to any other standard justification materials, OMB will require written documentation that the agency has satisfied the following pre-condition from section 110 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."*

**7. 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 OMB 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 operation.

**8. Do I have to execute the recurring rescissions and other terms and conditions identified in Attachments B and C during the period covered by the short-term CR?**

No. Attachments B and C provide a comprehensive list of all recurring changes in mandatory programs (CHIMPs) and rescissions in order to indicate their estimated impact if the relevant provisions are included in a full-year CR. However, you should take no action to execute the rescission amounts and other reductions identified in Attachments B and C during the period covered by the short-term CR (see A-11 section 120.60). Recurring rescission amounts are not returned to the Treasury and no negative warrant is issued during the duration of the CR.

For those non-CHIMP rescissions recurring in TAFS that have a rate for operations under section 101 of the CR, the amounts as shown in the FY 2019 CR column in Attachment B are factored into the rate for operations calculation, as specified in items 1 and 2. These amounts should not be shown separately from line 1100 on an account-specific apportionment or in reports to Treasury on budget execution. The purpose of factoring the rescission amounts into the rate for operations is to ensure that the agency does not impinge on the final funding prerogatives of the

Congress. Rescissions and other reductions in mandatory funding shown on Attachment C do not factor into the rate for operations.

**9. 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 referenced in section 101 are factored into the rate for operations of both the giving and receiving accounts (see items number 1 and 2). Therefore, you do not have to execute the non-expenditure transfer in the Treasury, report transfers in GTAS, or reflect these transfers separately in account-specific apportionments. This guidance applies even if the giving account does not receive a rate for operations under section 101.

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) 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 and 2. However, as stated above, the actual amounts that may be transferred are limited to the amounts apportioned to the giving account.

**10. 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 and/or as an initial FY 2019 apportionment (see A-11 Exhibit 120Q) 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.

If the child agency is apportioned separately (see A-11 Exhibit 120R), then you and the parent must receive an account-specific apportionment from OMB and execute the non-expenditure transfer at the Treasury (consult your RMO for more information).

**11. If a program, project or activity (PPA) within a TAFS is zero-funded, is the PPA excluded from the automatic apportionment?**

No. If either the House or Senate has reported or passed a bill that provides no funding for a TAFS at the time the CR is enacted or extended, the automatic apportionment does not apply to that TAFS. 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.

**12. In section 110, what are "appropriated entitlements and other mandatories 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 ([Report 105-217](#)), or accounts with legislatively enacted directed scoring making otherwise discretionary appropriations mandatory.

**13. How can I get my amounts automatically apportioned as Category A or multiple Category Bs instead of the default single Category B?**

In order to receive the automatically apportioned amounts as Category A, you need to obtain concurrence from your RMO. E-mail concurrence is acceptable. To apportion against multiple Category Bs you must submit an account-specific apportionment. You must obtain RMO concurrence or submit the account-specific apportionment either before or during the timeframe of the CR.

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

Any unobligated balances of funding that were appropriated by the CR and apportioned by OMB as provided by the rate for operations are not available for obligation during the lapse in appropriations (including appropriations made to multi-year and no-year TAFS by the CR).

# ATTACHMENT B: Non-CHIMP<sup>1</sup> Cancellations Recurring in a 2019 Continuing Resolution (CR)<sup>2</sup>

(budget authority in millions of dollars)

Appropriations Bill:	FY 2018 Enacted	FY 2019 CR
<b><u>Cancellations/Rescissions of Unobligated Balances:</u></b>		
<b>Agriculture and Rural Development:</b>		
<i>Department of Agriculture</i>		
Special Supplemental Nutrition Program for Women, Infants, and Children.....	-800	-800
<b>Commerce, Justice, Science:</b>		
<i>Department of Commerce</i>		
Economic Development Assistance Programs.....	-10	-10
<i>Department of Justice</i>		
Working Capital Fund.....	-155	-155
Salaries and Expenses, Federal Bureau of Investigation.....	-128	-128
Research, Evaluation, and Statistics.....	-2	-2
State and Local Law Enforcement Assistance.....	-35	-35
Juvenile Justice Programs.....	-3	-3
Community Oriented Policing Services.....	-10	-10
Violence against Women Prevention and Prosecution Programs.....	-15	-15
<b>Financial Services and General Government:</b>		
<i>Small Business Administration</i>		
Disaster Loans Program Account.....	-3	---
<b>Homeland Security:</b>		
<i>Department of Homeland Security</i>		
Operations and Support, Intelligence, Analysis, and Operations Coordination.....	-4	---
Operations and Support, Transportation Security Administration.....	-45	---
Operations and Support, Customs and Border Protection.....	-3	---
Operating Expenses, Coast Guard.....	-24	---
Acquisition, Construction, and Improvements, Coast Guard.....	-25	-25
Alteration of Bridges.....	-12	-2
Operations and Support, Science and Technology.....	-4	---
Research and Development, Science and Technology.....	-6	-6
<b>Interior and Environment:</b>		
<i>Department of Agriculture</i>		
State and Private Forestry.....	-6	-6
<i>Department of the Interior</i>		
Operation of Indian Programs.....	-8	-8
<i>Environmental Protection Agency</i>		
State and Tribal Assistance Grants.....	-96	-96
Science and Technology.....	-7	-7
Environmental Programs and Management.....	-45	-45
<b>State and Foreign Operations:</b>		
<i>Department of State</i>		
Development Assistance Program.....	-24	-24
<i>Export-Import Bank of the United States</i>		
Program Account.....	-10	---
<b>Transportation and Housing and Urban Development:</b>		
<i>Department of Housing and Urban Development</i>		
Housing Certificate Fund.....	-30	-20

<sup>1</sup> Excludes offsets that are the result of cancelling or blocking spending from mandatory programs. See Attachment C for this information.

<sup>2</sup> Only 2018 enacted rescissions/cancellations whose legislative language is carried forward by section 101 of the Continuing Appropriations Act, 2019 (division C of H.R. 6157) and for which the applicable full-year 2019 appropriations Act has not yet been enacted are included in this attachment.

# ATTACHMENT C: Changes in Mandatory Programs (CHIMPs) Recurring in a 2019 Continuing Resolution (CR)<sup>1</sup>

(Budget authority in millions of dollars)

Appropriations Bill:	FY 2018 Enacted	FY 2019 CR
<b>Agriculture and Rural Development:</b>		
<i>Department of Agriculture</i>		
Commodity Credit Corporation Fund.....	+15	+15
Funds for Strengthening Markets, Income, and Supply (section 32).....	---	-33
Child Nutrition Programs.....	+5	+5
<b>Commerce, Justice, and Science:</b>		
<i>Department of Commerce</i>		
Promote and Develop Fishery Products and Research.....	-144	-144
<i>Department of Homeland Security</i>		
Operations and Support, U.S. Citizenship and Immigration Services.....	-4	-4
<i>Department of Justice</i>		
Assets Forfeiture Fund.....	-304	-304
Crime Victims Fund.....	-10,720	-6,691
<b>Financial Services and General Government:</b>		
<i>Department of the Treasury</i>		
Treasury Forfeiture Fund.....	-702	-358
<i>Federal Communications Commission</i>		
FCC, TV Broadcaster Relocation Fund.....	+600	---
<i>Federal Deposit Insurance Corporation</i>		
Deposit Insurance Fund.....	-39	-39
<b>Homeland Security:</b>		
<i>Department of Homeland Security</i>		
Retired Pay.....	+3	---
<i>Department of the Treasury</i>		
Treasury Forfeiture Fund.....	-364	---
<b>Interior and Environment:</b>		
<i>Department of Agriculture</i>		
Forest Service Permanent Appropriations.....	-15	-15
<i>Department of Health and Human Services</i>		
Federal Hospital Insurance Trust Fund.....	+8	---
<i>Department of the Interior</i>		
Payments in Lieu of Taxes.....	+530	+500

<sup>1</sup> Only 2018 enacted CHIMPs whose legislative language is carried forward by section 101 of the Continuing Appropriations Act, 2019 (division C of H.R. 6157) and for which the applicable full-year 2019 appropriations Act has not yet been enacted are included in this attachment.