



EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
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OMB BULLETIN NO. 19-04

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Apportionment of the Continuing Resolution(s) for Fiscal Year 2020

1. Purpose and Background. H.R. 4378 provides continuing appropriations for the period October 1, 2019, through November 21, 2019. As of October 1, 2019, 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. For accounts listed in Attachments B and C of this Bulletin, notable changes have been made from guidance provided in previous Bulletins. In particular, please see sections 9 and 11 of this Bulletin and items 3, 5, 9, and 16 in Attachment A.

2. Amounts Provided. Section 101 of H.R. 4378 provides such amounts as may be necessary, at a rate for operations as provided in the applicable appropriations Acts for fiscal year (FY) 2019 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. 4378, that were conducted in FY 2019, and for which appropriations, funds, or other authority were made available in divisions A-C of Public Law 115-244 (except section 505 of division A), divisions A and B of Public Law 115-245, and divisions A-G and title I of division H of Public Law 116-6 (except section 523(b)(6) of division C and section 7058(d) of division F, and except that the language under the heading "Rural Utilities Service—Rural Water and Waste Disposal Program Account" in title III of division B shall be applied by inserting "the cost of direct loans," before "loan guarantees" at the beginning of the second sentence in the matter preceding the first proviso).

3. Automatic Apportionments. See items 1, 2, and 3 of Attachment A for instructions on calculating the rate for operations (or annualized level) provided by the CR. See item 4 of Attachment A 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 automatic apportionment of amounts as Category A or multiple Category Bs, see section 14 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. See section 123.5 of OMB Circular A-11 for additional guidance.

5. Programs under Section 111. Funds for appropriated entitlements and other mandatory payments 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 2020 level less any applicable FY 2020 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 OMB Resource Management Office (RMO) to determine if their TAFS is automatically apportioned or if an account-specific apportionment is required.

Section 111 does not apply to any associated discretionary administrative expenses. The associated discretionary administrative expenses are automatically apportioned at the pro-rata amount based on FY 2019 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 2019, 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 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 only receive the daily rate automatically apportioned by this Bulletin.

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 123.9 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.

9. Impact of section 115 of H.R. 4378 on Apportionments for TAFS in Attachment B. Section 115 of the CR allows Treasury Account Symbols that have a recurring rescission or cancellation of prior-year discretionary balances to effectuate that recurring rescission or cancellation as a reduction in the rate for operations of the current applicable TAFS during the period of the CR. This section of the CR impacts what is automatically apportioned for applicable TAFS. See section 3 of Attachment A for additional guidance.

10. Exceptions to this Bulletin. There are some instances, such as the zero-funded TAFS exclusion described in section 4 of this Bulletin, 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 17 in Attachment A for details and guidance on these exceptions.

11. Recurring Reductions in Mandatory Funding. All recurring reductions in section 1 of Attachment C must be effectuated on an account-specific apportionment during the period of the CR, unless otherwise directed by OMB. Guidance provided in this Bulletin overrides guidance in section 120.60 in OMB Circular A-11 regarding apportioning amounts in Attachment C. Please see items 5 and 9 in Attachment A for more information.



Russell Vought
Acting Director

Attachment(s)

Attachment A: Continuing Resolution Frequently Asked Questions

Attachment B: Non-CHIMP Cancellations Recurring in a 2020 Continuing Resolution

Attachment C: Reductions in Mandatory Programs Recurring in a 2020 Continuing Resolution

Continuing Resolution Frequently Asked Questions

1. What is the rate for operations provided by 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 2020 CR rate for operations for each applicable TAFS:

- a) Take the full-year amount enacted in the appropriations acts making funds available for FY 2019 (i.e., FY 2019 enacted appropriations net of any account-specific rescissions followed by agency-specific reductions, if any), including obligation limitations.
- 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 2020 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.
- 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 4 below. If you want additional amounts apportioned, you must seek an account-specific apportionment from your RMO.

3. What is the rate for operations for accounts impacted by section 115 of the CR?

Accounts impacted by section 115 are those listed with asterisks in section 2 of Attachment B.

Section 115 allows Treasury Account Symbols (TAS) that have a recurring rescission or cancellation of prior-year discretionary balances to effectuate that recurring rescission or cancellation as a reduction in the rate for operations of the current applicable TAFS. “Current applicable TAFS” refers to any of the TAFS within a TAS for which a rate for operations is provided by section 101 of the CR.

The automatic apportionment applies section 115 by reducing the rate for operations of the TAFS with the same length of time (e.g., two-year, no-year, etc.) as the TAFS specified in Attachment B. In these cases, follow these steps to calculate the rate for operations:

- a) Take the rate for operations calculated in item 1 (or item 2 if applicable) above.
- b) Subtract the recurring rescission level listed in section 2 of Attachment B.

If there is no current applicable TAFS for the TAFS specified in Attachment B (e.g., the rescission or cancellation applies to a TAFS that was extended by a provision of law other than the CR), or if the agency and RMO would like to effectuate the recurring rescission or reduction in a TAFS with a different length of time as the TAFS specified in Attachment B, then an account-specific apportionment is required. If the agency or RMO chooses not to reduce the rate for operations of the current applicable TAFS, the rescission or cancellation must instead be effectuated by precluding the specified balances on an account-specific apportionment in the TAFS specified in Attachment B.

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 2020 appropriations bills as they obligate funds under the short-term 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 November 21, 2019, and any CR extensions of that period, is calculated by multiplying the **rate for operations provided by the CR** (see items number 1, 2, and 3) by the **percentage of the year** covered by the CR, rounded to the nearest hundredth. For H.R. 4378, use 52 days/366 days = 14.21 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 14/366, or 3.83 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.

5. 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. Therefore, except as described in the next paragraph, it 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. For TAFS with a mix of discretionary and mandatory appropriations, the mandatory BA component that is enacted in 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.

Rescissions or cancellations of discretionary prior-year balances and reductions in mandatory funding that were included in the FY 2019 appropriations Acts specified in section 101 continue under the CR. These items are listed in section 2 of Attachment B and section 1 of Attachment C. While the CR is in effect, the amounts listed on these attachments must be precluded from obligation on an account-specific apportionment in the TAFS specified, unless they are impacted by section 115 of the CR as described in item 3 above. The guidance in this section overrides the guidance provided in section 120.60 in OMB Circular A-11 regarding apportioning amounts in Attachment C.

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

“In addition to the amounts apportioned above, this account is also receiving funds pursuant to H.R. 4378 as automatically apportioned via OMB Bulletin 19-04.”

7. How will OMB apportion section 112 of H.R. 4378 regarding civilian personnel compensation and benefits?

Section 112 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. 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 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 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.”

8. 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.

9. 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 FY 2019 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 Treasury and no negative warrant is issued while the CR is in effect. Likewise, as discussed in item 10 below, mandated transfers of mandatory funding are not executed during the CR.

Instead, recurring discretionary rescissions or cancellations listed in section 1 of Attachment B or with an asterisk in section 2 of Attachment B are factored into an account’s rate for operations as described in items 1 and 3 above. All other recurring reductions listed on Attachments B and C must be precluded from obligation on an account-specific apportionment in the TAFS specified while the CR is in effect. The guidance in this section overrides the guidance provided in section 120.60 in OMB Circular A-11 regarding apportioning amounts in Attachment C.

Changes in mandatory programs (CHIMPs) that continue as terms and conditions under section 101 but 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 and are automatically apportioned as calculated under item 4.

10. 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). If the giving account is mandatory (as listed in section 1 of Attachment C), the transfer amount is precluded from obligation in the TAFS specified in Attachment C on an account-specific apportionment, if applicable, 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.

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, 2, or 3. However, as stated above, the actual amounts that may be transferred are limited to the amounts apportioned to the giving account.

11. 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 2020 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 OMB Circular A-11 Exhibit 120Q 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 Treasury. See OMB Circular A-11 Exhibit 120R for a sample child only apportionment. Consult your RMO for more information.

12. 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.

13. 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.

14. 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.

15. 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.

16. What if the amount of recurring rescission, cancellation, or reduction on Attachments B or C is incorrect or out of date?

For discretionary rescissions or cancellations, the amounts automatically apportioned by this Bulletin are based on a rate for operations calculated using the amounts on Attachments B. However, section 101 of the CR carries forward the legislative language of the FY 2019 appropriations Acts, and, for applicable items, section 115 specifies that the recurring rescission be calculated using the unobligated carryover balances on October 1, 2019. If the amounts listed on Attachment B do not accurately reflect the FY 2019 legislation or section 115, then that TAFS requires an account-specific apportionment with the corrected reduction amount.

For TAFSs listed on Attachments B or C that have an account-specific apportionment precluding from obligation the amounts listed in those attachments, a reapportionment is required to reflect the correct reduction amount if the amounts listed on the attachments are not consistent with the FY 2019 legislation.

17. 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 OMB representative.

If the TAFS...	Then...
Has an enacted spend-faster anomaly in the CR	<p>Only the pro-rata share is automatically apportioned. See section 7 of the OMB CR Bulletin.</p> <p>Submit an account-specific apportionment to OMB with a “B” footnote citing the general provision of the anomaly.</p>
Is zero funded in the House and/or Senate	<p>Submit an account-specific apportionment request to OMB with justification of the need. See section 4 of the OMB CR Bulletin and section 123.5 of OMB Circular A-11.</p> <p>Note that for any subsequent extension(s) of the CR you must submit another account-specific apportionment request. The extensions are not automatically apportioned.</p>
Has permissive authority (e.g., “up to”, “not more than” or “not to exceed”) to move funding between TAFSs	<p>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 123.2 of OMB Circular A-11 for more information.</p>
Has general transfer authority (e.g., “may transfer”)	<p>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.</p>
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	<p>Submit an account-specific apportionment to OMB. See section 123.2 of OMB Circular A-11 for more information.</p>
Is a child TAFS apportioned separately from the parent TAFS (see Exhibit 120R in OMB Circular A-11) in the previous fiscal year and requires an allocation from the parent TAFS during the period of the CR*	<p>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.</p>

If the TAFS...	Then...
<p>Has an asterisked recurring rescission in section 2 of Attachment B, but:</p> <ol style="list-style-type: none"> 1) does not have a current applicable TAFS with the same length of time as the TAFS specified in attachment B; 2) the agency and OMB have decided to effectuate the recurring rescission in a different current applicable TAFS; or 3) the agency and OMB choose not to utilize the authority in section 115 	<p>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.</p>
<p>Has a non-asterisked recurring rescission in section 2 of Attachment B or a recurring reduction in section 1 of Attachment C</p>	<p>Submit an account-specific apportionment for the TAFS specified in Attachment B or Attachment C to preclude from obligation resources related to the recurring rescission or reduction, unless otherwise directed by OMB. Note that if the account-specific apportionment references the amount listed on Attachment B or C, a reapportionment is required if the amounts on those attachments are incorrect or out of date.</p>
<p>Has an incorrect recurring amount in Attachments B or C</p>	<p>Submit an account-specific apportionment with the corrected reduction amount.</p>

*If the child TAFS was apportioned with the parent TAFS the previous year (see Exhibit 120Q in OMB 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.

Attachment B: 2019 Enacted Discretionary Rescissions/Cancellations Recurring Under a 2020 CR

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

Rescissions/Cancellations by Appropriations Bill:

	<u>2019 Enacted</u>	<u>2020 CR</u>	
	Amount	TAFS	Amount
SECTION 1. - Rescissions Applied to New Budget Authority			
<u>Agriculture and Rural Development (division B of Public Law 116-6)</u>			
Department of Agriculture:			
USDA, Special Supplemental Nutrition Program for Women, Infants, and Children.....	-500.000	012-20/21-3510	-500.000
<u>Commerce, Justice, Science (division C of Public Law 116-6)</u>			
Department of Justice:			
Salaries and Expenses (Federal Bureau of Investigation).....	-124.326	015-20-0200	-124.326
Research, Evaluation, and Statistics.....	-2.679	015-X-0401	-2.679
State and Local Law Enforcement Assistance.....	-9.612	015-X-0404	-9.612
Juvenile Justice Programs.....	-57.709	015-X-0405	-57.709
Community Oriented Policing Services.....	-16.500	015-X-0406	-16.500
Violence against Women Prevention and Prosecution Programs.....	-10.000	015-X-0409	-10.000
<u>Interior and Environment (division E of Public Law 116-6)</u>			
Department of Agriculture:			
State and Private Forestry.....	-1.503	012-X-5367	-1.503
Department of the Interior:			
Construction (U.S. Fish and Wildlife Service).....	-1.200	014-X-1612	-1.200
Cooperative Endangered Species Conservation Fund.....	-7.500	014-X-5143	-7.500
Environmental Protection Agency:			
State and Tribal Assistance Grants.....	-139.078	068-X-0103	-139.078
Science and Technology.....	-11.250	068-20/21-0107	-11.250
Environmental Programs and Management.....	-60.201	068-20/21-0108	-60.201
<u>Labor, HHS, and Education (division B of Public Law 115-245)</u>			
Department of Education:			
Student Financial Assistance.....	-600.000	091-20/21-0200	-600.000
<u>Transportation and Housing and Urban Development (division G of Public Law 116-6)</u>			
Department of Housing and Urban Development:			
Housing Certificate Fund.....	-26.000	086-X-0319	-12.500
SECTION 2. - Rescissions of Other Balances			
<u>Commerce, Justice, Science (division C of Public Law 116-6)</u>			
Department of Commerce:			
*Economic Development Assistance Programs.....	-10.000	013-X-2050	-10.000
Department of Justice:			
Working Capital Fund.....	-151.000	015-X-4526	-151.000
<u>Defense (division A of Public Law 115-245)</u>			
Department of Defense:			
Foreign Currency Fluctuations, Defense.....	-250.000	097-X-0801	-250.000
*Defense Health Program.....	-215.000	097-18/20-0130	-53.000
*Aircraft Procurement, Navy.....	-26.361	017-18/20-1506	-26.361
*Weapons Procurement, Navy.....	-115.657	017-18/20-1507	-115.657
*Shipbuilding and Conversion, Navy.....	-98.000	017-11/20-1611	-46.003
*Shipbuilding and Conversion, Navy.....	-87.000	017-12/20-1611	-81.514
*Other Procurement, Navy.....	-36.600	017-18/20-1810	-36.600
*Missile Procurement, Army.....	-80.000	021-18/20-2032	-80.000
*Procurement of Weapons and Tracked Combat Vehicles, Army.....	-210.506	021-18/20-2033	-210.506
*Other Procurement, Army.....	-64.390	021-18/20-2035	-64.390
*Aircraft Procurement, Air Force.....	-195.255	057-18/20-3010	-195.255
*Procurement of Ammunition, Air Force.....	-17.100	057-18/20-3011	-17.100
*Missile Procurement, Air Force.....	-5.200	057-18/20-3020	-5.200
*Space Procurement, Air Force.....	-218.100	057-18/20-3021	-218.100
*Other Procurement, Air Force.....	-123.500	057-18/20-3080	-123.500
*Aircraft Procurement, Air Force ¹	-88.400	057-18/20-3010	-88.400

Attachment B: 2019 Enacted Discretionary Rescissions/Cancellations Recurring Under a 2020 CR

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

Rescissions/Cancellations by Appropriations Bill:	2019 Enacted	2020 CR	
	Amount	TAFS	Amount
<u>Energy and Water Development (division A of Public Law 115-244)</u>			
Department of Energy:			
*Defense Nuclear Nonproliferation.....	-19.000	089-X-0309	-19.000
*Defense Environmental Cleanup.....	-4.600	089-X-0251	-4.600
<u>Financial Services and General Government (division D of Public Law 116-6)</u>			
Small Business Administration:			
*Business Loans Program Account.....	-50.000	073-X-1154	-1.950
<u>Homeland Security (division A of Public Law 116-6)</u>			
Department of Homeland Security:			
*Acquisition, Construction, and Improvements (Coast Guard).....	-5.200	070-16/20-0613	-5.200
*Federal Assistance (Countering Weapons of Mass Destruction Office).....	-17.200	070-18/20-0411	-9.642
<u>Interior and Environment (division E of Public Law 116-6)</u>			
Department of the Interior:			
*Land Acquisition (Bureau of Land Management).....	-1.800	014-X-5033	-0.142
<u>Labor, HHS, and Education (division B of Public Law 115-245)</u>			
Department of Health and Human Services:			
Nonrecurring Expenses Fund.....	-400.000	075-X-0125	-400.000
Corporation for National and Community Service:			
National Service Trust.....	-150.000	485-X-8267	-150.000
<u>Military Construction and Veterans Affairs (division C of Public Law 115-244)</u>			
Department of Defense:			
*North Atlantic Treaty Organization Security Investment Program.....	-25.000	097-X-0804	-25.000
*Military Construction, Army National Guard.....	-10.000	021-18/22-2085	-10.000
*Military Construction, Air Force.....	-31.158	057-17/21-3300	-31.158
*Family Housing Construction, Navy and Marine Corps.....	-2.138	017-18/22-0730	-2.138
Homeowners Assistance Fund.....	-15.333	097-X-4090	-15.333
Department of Veterans Affairs:			
Medical Support and Compliance.....	-211.000	036-19/20-0152	-18.678
<u>State and Foreign Operations (division F of Public Law 116-6)</u>			
Department of State:			
*International Narcotics Control and Law Enforcement.....	-12.420	011-X-1022	-4.985
*Diplomatic Programs ¹	-301.200	019-X-0113	-301.200
<u>Transportation and Housing and Urban Development (division G of Public Law 116-6)</u>			
Department of Transportation:			
Formula Grants (Federal Transit Administration).....	-46.560	069-X-1129	-1.017
SECTION 3. Non-Recurring Rescissions			
<u>Agriculture and Rural Development (division B of Public Law 116-6)</u>			
Department of Agriculture:			
USDA, Salaries and Expenses (Farm Service Agency).....	-5.000	N/A - expired	---
<u>Commerce, Justice, Science (division C of Public Law 116-6)</u>			
Department of Commerce:			
Industrial Technology Services.....	-2.000	013-X-0525	---
National Aeronautics and Space Administration:			
Human Space Flight.....	-1.022	N/A - closed	---
Science, Aeronautics, and Technology.....	-1.019	N/A - closed	---
Mission Support.....	-1.222	N/A - closed	---
Science, Aeronautics, and Exploration.....	-0.837	N/A - closed	---

Attachment B: 2019 Enacted Discretionary Rescissions/Cancellations Recurring Under a 2020 CR

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

Rescissions/Cancellations by Appropriations Bill:

	<u>2019 Enacted</u>	<u>2020 CR</u>	
	<u>Amount</u>	<u>TAFS</u>	<u>Amount</u>
<u>Defense (division A of Public Law 115-245)</u>			
Department of Defense:			
Defense Health Program.....	-2.413	N/A - expired	---
Aircraft Procurement, Navy.....	-38.894	N/A - expired	---
Other Procurement, Navy.....	-32.344	N/A - expired	---
Aircraft Procurement, Army.....	-16.000	N/A - expired	---
Aircraft Procurement, Air Force.....	-169.677	N/A - expired	---
Space Procurement, Air Force.....	-5.000	N/A - expired	---
Other Procurement, Air Force.....	-44.300	N/A - expired	---
Research, Development, Test, and Evaluation, Defense-wide.....	-25.000	N/A - expired	---
Research, Development, Test and Evaluation, Army.....	-191.120	N/A - expired	---
Research, Development, Test, and Evaluation, Air Force.....	-490.588	N/A - expired	---
Operation and Maintenance, Defense-wide ¹	-950.000	N/A - expired	---
Counter-Islamic State of Iraq and Syria Train and Equip Fund ¹	-300.000	N/A - expired	---
Procurement of Ammunition, Navy and Marine Corps ¹	-2.216	N/A - expired	---
<u>Homeland Security (division A of Public Law 116-6)</u>			
Department of Homeland Security:			
Operations and Support (Offices of the Secretary and Executive Management).....	-0.169	N/A - expired	---
Operations and Support (Management Directorate).....	-0.328	N/A - expired	---
Operations and Support (Intelligence, Analysis, and Operations Coordination).....	-0.366	N/A - expired	---
Operations and Support (U.S. Customs and Border Protection).....	-0.427	N/A - expired	---
Operations and Support (United States Secret Service).....	-5.166	N/A - expired	---
Operations and Support (U.S. Citizenship and Immigration Services).....	-0.206	N/A - expired	---
Operating Expenses (Coast Guard).....	-0.030	N/A - expired	---
Acquisition, Construction, and Improvements (Coast Guard).....	-1.040	N/A - expired	---
Operations and Support (National Protection and Programs Directorate).....	-1.589	N/A - expired	---
Operations and Support (Office of Health Affairs).....	-0.362	N/A - expired	---
Operations and Support (Federal Emergency Management Agency).....	-0.362	N/A - expired	---
Operations and Support (Science and Technology Directorate).....	-0.063	N/A - expired	---
Operations and Support (Domestic Nuclear Detection Office).....	-0.437	N/A - expired	---
Acquisition, Construction, and Improvements (Coast Guard).....	-7.400	N/A - expired	---
Research, Development, Test, and Evaluation (Coast Guard).....	-17.045	N/A - expired	---
Operations and Support (Transportation Security Administration).....	-33.870	N/A - expired	---
<u>Interior and Environment (division E of Public Law 116-6)</u>			
Department of the Interior:			
Construction (U.S. Fish and Wildlife Service).....	-0.300	014-X-1612	---
<u>Labor, HHS, and Education (division B of Public Law 115-245)</u>			
Department of Labor:			
Training and Employment Services.....	-53.000	N/A - expired	---

* Pursuant to section 115, these items are automatically apportioned as a reduction in the rate for operations of the current applicable TAFS with the same length of time associated with this Treasury Account Symbol.

¹ Rescission/cancellation is from funds designated for Overseas Contingency Operations/Global War on Terrorism pursuant to section 251(b)(2)(A)(ii) of the Balanced Budget and Emergency Deficit Control Act of 1985.

Attachment C: 2019 Enacted Reductions in Mandatory Funding Recurring Under a 2020 CR

(Budget Authority in millions of dollars)

By Appropriations Bill:

<u>Agency and Account Name</u>	<u>2019 Enacted Amount</u>	<u>2020 CR</u>	<u>Amount</u>
		<u>TAFS</u>	
SECTION 1. - Recurring Reductions			
<u>Agriculture and Rural Development (division B of Public Law 116-6)</u>			
Department of Agriculture:			
Funds for Strengthening Markets, Income, and Supply (section 32).....	-0.062	012-X-5209	-32.184
Farm Security and Rural Investment Programs.....	-60.228	012-X-1004	-60.228
<u>Commerce, Justice, Science (division C of Public Law 116-6)</u>			
Department of Commerce:			
Promote and Develop Fishery Products and Research Pertaining to American Fisheries.....	-157.980	013-X-5139	-157.980
Department of Justice:			
Crime Victims Fund.....	-5,842.744	015-X-5041	-5,385.106
Department of Homeland Security:			
Immigration Examinations Fee.....	-4.000	070-X-5088	-4.000
<u>Financial Services and General Government (division D of Public Law 116-6)</u>			
Federal Deposit Insurance Corporation:			
Deposit Insurance Fund.....	-42.982	051-X-4596	-42.982
United States Postal Service:			
Postal Service Fund.....	-265.200	018-X-4020	-265.200
<u>Homeland Security (division A of Public Law 116-6)</u>			
Department of the Treasury:			
Treasury Forfeiture Fund.....	-200.000	020-X-5697	-200.000
<u>Interior and Environment (division E of Public Law 116-6)</u>			
Department of Agriculture:			
Forest Service Permanent Appropriations.....	-15.000	012-X-5203	-15.000
Department of the Interior:			
Coastal Impact Assistance.....	-15.000	014-X-5579	-0.819
<u>Labor, HHS, and Education (division B of Public Law 115-245)</u>			
Department of Health and Human Services:			
Prevention and Public Health Fund.....	-844.200	075-X-0116	-844.200
Child Enrollment Contingency Fund.....	-5,604.460	075-X-5551	-10,490.755
Department of Labor:			
Training and Employment Services, H-1B Funded.....	-8.250	016-X-5152	-8.250
<u>State and Foreign Operations (division F of Public Law 116-6)</u>			
Department of State:			
Foreign Military Sales Trust Fund.....	-11.000	097-011-X-8242	-11.000
SECTION 2. Non-Recurring Reductions			
<u>Labor, HHS, and Education (division B of Public Law 115-245)</u>			
Department of Education:			
Student Financial Assistance.....	-39.000	N/A - expired	---
Department of Health and Human Services:			
Children's Health Insurance Fund.....	-2,061.000	N/A - expired	---