

Office of Management and Budget (OMB) Reporting on Apportionments

Updated August 21, 2025

Congress enacts annual appropriations and other budgetary legislation to provide agencies with [budget authority](#), which allows them to spend federal dollars. To prevent agencies from prematurely exhausting their appropriated funds, the [Antideficiency Act](#) generally requires that appropriated funds be apportioned (i.e., subdivided)—by time period, function, program, or some combination thereof. The President is [statutorily](#) responsible for apportioning funds for executive branch agencies, but this responsibility has been historically delegated to the Office of Management and Budget (OMB) by [executive order](#). In FY2022, Congress directed OMB to make its apportionment documents available on a publicly accessible website. Congress subsequently [made this reporting requirement permanent](#). On March 24, 2025, [OMB took down the website](#). In response to a [court order](#), OMB began making apportionments publicly available again on August 15, 2025.

OMB Role in Executive Branch Apportionment

[Appropriations must be apportioned by](#) (1) 20 days prior to the start of the fiscal year for which the appropriations were provided or (2) 30 days after the date of enactment of the appropriations act, whichever comes later. [OMB directs agencies](#) to submit apportionment requests by August 21 or “within 10 calendar days after the approval of the appropriation or substantive acts providing new budget authority, whichever is later.” OMB may also apportion multiyear and no-year funds for a future fiscal year, but apportionments may not last longer than one fiscal year. These funds [must be apportioned, again](#), at the beginning of each fiscal year.

At the beginning of a fiscal year, prior to OMB approval of an agency’s first full-year enacted apportionment request, OMB generally provides initial “[automatic apportionments](#)” that make budget authority available to agencies. The OMB director approves these automatic apportionments in a bulletin, which contains a formula that agencies use to calculate apportioned amounts. OMB officials then work to approve apportionments for each appropriations account.

OMB generally apportions budget authority in [one of four ways](#):

1. By time period (what OMB refers to as a “category A” apportionment—e.g., by fiscal year quarter)

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2. By program, project, or activity (a “category B” apportionment)
3. By a combination of time and function (a “category AB” apportionment)
4. For future years (a “category C” apportionment)

OMB may include “[footnotes](#)” on an apportionment, which provide additional information or direction associated with one or more lines on the apportionment. Sometimes, a footnote will state that apportioned amounts are available for obligation [only when a specified event occurs](#), such as an agency taking a particular action. OMB states that these [type “A” footnotes](#) “have legal effect, and are subject to the Antideficiency Act.” [Type “B” footnotes](#) are informational and “have no legal effect.”

Apportionment Reporting Requirements

In the [FY2022 Consolidated Appropriations Act \(P.L. 117-103\)](#), Congress included language requiring OMB and agencies to publicly disclose certain information about the apportionment of appropriated funds. Previously, OMB’s apportionment decisions were rarely made public.

These statutory provisions were enacted in the wake of [congressional concerns](#) that OMB could use its apportionment authority to spend or withhold appropriated funds in ways that do not align with congressional intent. In particular, the withholding of funds appropriated to the Defense Department for [security assistance to Ukraine](#) identified how OMB apportionments might play a role in carrying out major policy decisions. In summer 2019, OMB issued apportionments of these accounts with footnotes that made certain unobligated balances unavailable for obligation. In January 2020, the Government Accountability Office (GAO) opined that these actions violated the [Impoundment Control Act](#), [concluding](#), “Faithful execution of the law does not permit the President to substitute his own policy priorities for those that Congress has enacted into law.”

Provisions in the FY2022 Consolidated Appropriations Act on the reporting of OMB’s apportionment decisions [included the following](#):

- OMB must provide the House and Senate Appropriations and Budget Committees each apportionment document and any associated footnotes within two business days of OMB’s apportionment approvals.
- OMB must post apportionment documents on a publicly accessible website not later than two business days after their approval, including an explanation for any footnotes accompanying an apportionment.
- OMB must publish and continually update any delegation of apportionment authority on a publicly accessible website and in the *Federal Register*. Additionally, OMB must report any change of officials with delegated apportionment authority and the rationale for the personnel change to “appropriate congressional committees” within five days of OMB action.
- Executive agencies are required to notify the House and Senate Appropriations and Budget Committees, and “any other appropriate congressional committees,” if an apportionment (1) is not provided in the statutorily required time period; (2) conditions funding availability on further action; or (3) may hinder the agency’s prudent obligation of appropriated funds or the execution of a program, project, or activity.

In the [FY2023 Consolidated Appropriations Act \(P.L. 117-328\)](#), Congress included language requiring that OMB maintain the publicly accessible website containing apportionment documents “in fiscal year 2023 and each fiscal year thereafter.”

Recent Developments

On March 24, 2025, the OMB apportionment website was deactivated. [A March 29, 2025, letter](#) from OMB Director Russell Vought to Rosa DeLauro, ranking member of the House Committee on Appropriations, stated that OMB would no longer make apportionments available on its public website because they contain “sensitive, predecisional, and deliberative information.” Some [Members of Congress](#) called for the restoration of the apportionment website. [In an April 8, 2025, letter](#) to Vought, GAO disagreed with OMB’s decision, stating that “apportionments are legally binding decisions on agencies under the Antideficiency Act” and “by definition, cannot be predecisional or deliberative.”

On April 8, 2025, the nonprofit organizations [Citizens for Responsibility and Ethics in Washington](#) and the [Protect Democracy Project](#) sued OMB in order to restore the website. On July 21, 2025, a [U.S. District Court ruled](#) that OMB violated the law in removing the apportionment website and ordered its reinstatement. Although this order was [temporarily stayed](#) pending [OMB’s appeal](#), the D.C. Circuit [denied OMB’s stay request](#), and the district court order went into effect on August 15. OMB has begun reposting apportionment documents [to the website](#) while the litigation continues.

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