

Apportionment Abuses Scorecard

The Office of Management and Budget (OMB) is supposed to use the apportionment process to keep agencies on budget. But OMB's own apportionment data demonstrates how the agency is abusing apportionments to undermine Congress's power of the purse.

The apportionment process was created to ensure agencies don't spend too much or too fast. This scorecard presents key findings from the past year of OMB apportionments showing how this Administration has abused this process and what funds have been affected. Several of these apportionments are the subject of litigation, congressional oversight, or even court orders.

182 apportionments included separate spend plans

In past years OMB asked some agencies to submit spend plans detailing the use of funds before they began obligating the money. In 2025, for the first time, OMB began incorporating some spend plans into apportionments, imposing additional terms and conditions that could be used to withhold or redirect funds contrary to congressional spending directives in law.

[SEE DETAILS ON PAGE 3 →](#)

219 apportionments used footnotes to enforce policy

"A" footnotes in apportionments are binding and enforceable under the Antideficiency Act (ADA). In 2025 OMB began using "A" footnotes to condition the use of funds on compliance with Executive Orders — an illegal attempt to impose ADA penalties on agencies that fail to follow those policies. One of these footnotes was recently invalidated by a court [order](#) in *NCLD v. OMB*.

[SEE DETAILS ON PAGE 7 →](#)

167 apportionments withheld funds on unallocated lines

OMB generally apportions funds for time periods or purposes. When OMB apportions funds for an "unallocated" purpose that prevents the agency from spending those funds. Such withholdings may violate the law preventing OMB from withholding funds because of policy disagreements.

[SEE DETAILS ON PAGE 10 →](#)

164 FY2026 appropriations that had late apportionments

The law gives OMB 30 days after an appropriations act is passed to apportion funds. OMB delayed approving some apportionments by 30 days or more beyond that deadline. Such delays risk waste or mismanagement of funds by forcing agencies to rush spending at the end of the fiscal year.

[SEE DETAILS ON PAGE 13 →](#)

Key examples of apportionment abuses

The tactics outlined below abuse the apportionment process in slightly different ways, but all of them are OMB actions that undermine Congress's power of the purse.

Incorporating separate spend plans

WHICH AGENCIES GOT HIT THE MOST

Dept. of **Health & Human Services** had the most apportionments incorporating a spend plan. Dept. of **Agriculture** and Dept. of **Education** were runners up.

WHY IT MATTERS

Spend plans may withhold funds. For instance OMB used a [spend plan](#) to unlawfully [delay](#) hundreds of millions in funds appropriated for the Institute for Education Sciences that expired in 2026.

Using footnotes to enforce policy directives

WHICH AGENCIES GOT HIT THE MOST

The Dept. of **Education** accounted for just under half of apportionments incorporating an Executive Order in a legally binding "A" footnote. Depts. of **Labor, Health & Human Services**, and **Housing & Urban Development** were runners up.

WHY IT MATTERS

OMB [imposed](#) E.O. 14321, "Ending Crime and Disorder on America's Streets" on Homeless Assistance – forcing HUD officials to follow EO policy or face administrative or criminal Antideficiency Act penalties.

Withholding funds on unallocated lines

WHICH AGENCIES GOT HIT THE MOST

Dept. of **Education**, Dept. of **State**, and **International Assistance Programs** received the bulk of these types of apportionments withholding funds.

WHY IT MATTERS

OMB [withheld](#) \$1.9 billion in funds for disaster response programs on an unallocated line until June 11, 2026. Part of the [pattern](#) of foreign aid delays.

Late apportionments

WHICH AGENCIES GOT HIT THE MOST

Dept. of **Health & Human Services** had the most apportionments 60+days late and Dept. of the **Interior** had the most 120+ days late. Depts. of **Agriculture, Energy, Housing** and **Justice** were runners up.

WHY IT MATTERS

OMB delayed [apportioning](#) \$202 million in Contributions for International Peacekeeping funds appropriated by Congress until September 11, 2026 – just 19 days before they expired.

TABLE 1

Apportionments with spend plans

The chart below shows how many apportionments OMB approved that incorporated spend plans into legally binding footnotes.

So for example, OMB approved nine apportionments last year for the Department of Health and Human Services' Children and Families Services Program that required the agency to follow a separate, OMB-approved plan in order to spend the funds.

Funds in accounts with a spend plan footnote but no OMB-approved spend plan are generally not available to the agency to spend.

Once OMB approves a spend plan, the terms and conditions in that plan are enforceable under the range of administrative and criminal penalties under the Antideficiency Act. So for example if the account has \$510 million but the spend plan only approves \$232 million in spending, the spend plan controls and the funds are – likely unlawfully – withheld.

Spend plans that have been incorporated into apportionments are [here](#) on [OpenOMB.org](#).

Agencies and Accounts	FY26 Iterations of Apportionments
All Agencies	182
Corporation for National and Community Service	1
Operating Expenses	1
Department of Agriculture	33
Buildings and Facilities	2
Salaries and Expenses	4
Commodity Assistance Program	5
Nutrition Programs Administration	1
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	6
State Child Nutrition Programs	6
Office of the Secretary	9
Department of Education	36
Institute of Education Sciences	2
Career, Technical and Adult Education	2
Education for the Disadvantaged	2

Agencies and Accounts	FY26 Iterations of Apportionments
Impact Aid	1
Safe Schools and Citizenship Education	3
School Improvement Programs	3
English Language Acquisition	1
Federal Direct Student Loan Program Account	1
Federal Student Loan Reserve Fund	1
Student Aid Administration	15
Innovation and Improvement	1
Higher Education	2
Rehabilitation Services	1
Special Education	1
Department of Energy	4
Energy Efficiency and Renewable Energy	1
Office of Clean Energy Demonstrations	3
Department of Health and Human Services	38
Children and Families Services Programs	9
Payments to States for Child Support Enforcement and Family Support Programs	2
Payments to States for Foster Care and Permanency	4
Payments to States for the Child Care and Development Block Grant	6
Promoting Safe and Stable Families	6
Refugee and Entrant Assistance	9
Temporary Assistance for Needy Families	2
Department of Homeland Security	21
Operations and Support	3
Procurement, Construction, and Improvements	3
Operations and Support	1
Operations and Support	2
Procurement, Construction, and Improvements	2
Operations and Support	2
Procurement, Construction, and Improvements	3

Agencies and Accounts	FY26 Iterations of Apportionments
Operations and Support	2
Procurement, Construction, and Improvements	3
Department of Labor	15
Salaries and Expenses	1
Community Service Employment for Older Americans	2
Office of Job Corps	4
State Unemployment Insurance and Employment Service Operations	1
Training and Employment Services	5
Training and Employment Services, H-1B Funded	2
Department of State	1
Construction	1
Department of the Interior	19
Indian Guaranteed Loan Program Account	1
Operation of Indian Programs	2
Land Acquisition	2
Management of Lands and Resources	5
Southern Nevada Public Land Management	1
Royalty and Offshore Minerals Management	2
Historic Preservation Fund	1
Land Acquisition and State Assistance	1
Land Acquisition	1
Resource Management	2
Surveys, Investigations, and Research	1
Federal Mediation and Conciliation Service	1
Salaries and Expenses	1
Institute of Museum and Library Services	2
Office of Museum and Library Services: Grants and Administration	2
National Endowment for the Arts	2
National Endowment for the Arts	2

Agencies and Accounts

FY26 Iterations of Apportionments

National Endowment for the Humanities	1
National Endowment for the Humanities, Grants and Administration	1
Office of Personnel Management	1
IT Modernization and Working Capital	1
Small Business Administration	1
Entrepreneurial Development Programs	1
Social Security Administration	6
Federal Old-Age and Survivors Insurance Trust Fund	1
Limitation on Administrative Expenses	2
Supplemental Security Income Program	3

TABLE 2

Apportionments with footnotes on policy directives

The table below shows how many apportionments OMB approved in fiscal year 2026 that usurped Congress' exclusive lawmaking powers by using a legally binding "A" footnote to make the policies from an Executive Order legally binding on an agency's use of those funds.

So for example, last year OMB approved 10 apportionments for the Department of Housing and Urban Development's Homeless Assistance Grants that made the policies from an Executive Order binding on the agency's use of the funds.

In general, violations of such directives included in an apportionment are punishable under the range of administrative through criminal penalties of the Antideficiency Act.

Earlier this year, a federal court invalidated one of these apportionment footnotes as being beyond OMB's authority to impose as part of the apportionment process.

Agencies and Accounts	FY26 Iterations of Apportionments
All Agencies	219
Department of Agriculture	3
State Child Nutrition Programs	3
Department of Education	102
Institute of Education Sciences	5
Career, Technical and Adult Education	5
Education for the Disadvantaged	6
Impact Aid	4
Indian Education	1
Safe Schools and Citizenship Education	8
School Improvement Programs	9
English Language Acquisition	4
Federal Direct Student Loan Program Account	1
Student Aid Administration	19
Innovation and Improvement	12
College Housing and Academic Facilities Loans Program Account	2
Higher Education	9

Agencies and Accounts	FY26 Iterations of Apportionments
Historically Black College and University Capital Financing	2
Howard University	3
American Printing House for the Blind	1
Gallaudet University	2
National Technical Institute for the Deaf	1
Rehabilitation Services	2
Special Education	6
Department of Health and Human Services	23
Children and Families Services Programs	6
Payments to States for Foster Care and Permanency	1
Promoting Safe and Stable Families	8
Refugee and Entrant Assistance	8
Department of Housing and Urban Development	43
Community Development Fund	3
Homeless Assistance Grants	10
Housing Opportunities for Persons with AIDS	3
Preservation & Reinvestment Initiative for Community Enhancement	2
Self-Help and Assisted Homeownership Opportunity Program	3
Fair Housing Activities	2
Housing Counseling Assistance	1
Research and Technology	4
Choice Neighborhoods Initiative	1
Public Housing Fund	12
Revitalization of Severely Distressed Public Housing (HOPE VI)	2
Department of Labor	30
Salaries and Expenses	9
Community Service Employment for Older Americans	2
State Unemployment Insurance and Employment Service Operations	2
Training and Employment Services	12

Agencies and Accounts	FY26 Iterations of Apportionments
Training and Employment Services, H-1B Funded	3
Salaries and Expenses	1
Salaries and Expenses	1
Department of Veterans Affairs	2
Recurring Expenses Transformational Fund	2
Federal Communications Commission	2
Salaries and Expenses	2
Institute of Museum and Library Services	2
Office of Museum and Library Services: Grants and Administration	2
Neighborhood Reinvestment Corporation	1
Payment to the Neighborhood Reinvestment Corporation	1
Smithsonian Institution	7
Salaries and Expenses	7
Social Security Administration	3
Supplemental Security Income Program	3
United States Interagency Council on Homelessness	1
United States Interagency Council on Homelessness	1

TABLE 3

Apportionments withholding funds on unallocated lines

When OMB apports funds for an “unallocated” purpose it prevents the agency from spending those funds.

A small number of accounts have used “unallocated” lines in past years, for example to provide time for the agency to submit a congressionally mandated report before allocating funds to particular purposes.

Over the last year, however, there has been a sharp increase in the use of unallocated lines, often to withhold funds from programs the Administration disfavors.

To see the dramatic difference between the handful of accounts that used this tool in the past and those that are getting hit with it now, the table below includes all the publicly available apportionment data from OMB, stretching back to fiscal year 2022. It shows thirty-six accounts that did not have an unallocated line in publicly available apportionment data until 2025 or 2026.

For example, the chart below shows the Department of Education had no accounts that received unallocated apportionments in fiscal years 2022 through 2024, but OMB approved 18 apportionments in fiscal year 2025 and 65 apportionments in fiscal year 2026 that used this tactic to withhold funds.

Within that, OMB approved nine apportionments for Higher Education withholding funds on an unallocated line – including the roughly \$69 million for International Education and Foreign Language — Domestic Programs that the White House included in its recent pocket rescission.

Agencies and Accounts	Apportionments Approved				
	FY22	FY23	FY24	FY25	FY26
All Agencies	84	62	76	82	167
Department of Agriculture	6	4	4	5	6
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	2	1	1	1	1
Supplemental Nutrition Assistance Program	4	3	3	4	5
Department of Education	0	0	0	18	65
Program Administration	0	0	0	0	14
Institute of Education Sciences	0	0	0	2	3
Career, Technical and Adult Education	0	0	0	1	1
Education for the Disadvantaged	0	0	0	2	3
Safe Schools and Citizenship Education	0	0	0	2	4

Agencies and Accounts	Apportionments Approved				
	FY22	FY23	FY24	FY25	FY26
School Improvement Programs	0	0	0	2	5
English Language Acquisition	0	0	0	1	0
Federal Direct Student Loan Program Account	0	0	0	1	0
Student Aid Administration	0	0	0	0	18
Innovation and Improvement	0	0	0	2	7
Higher Education	0	0	0	3	9
Howard University	0	0	0	1	0
Rehabilitation Services	0	0	0	1	1
Department of Health and Human Services	3	3	1	3	1
No Surprises Implementation Fund	3	3	1	3	1
Department of Housing and Urban Development	3	4	4	4	2
Homeless Assistance Grants	3	4	4	4	2
Department of State	0	0	0	9	33
Diplomatic Programs	0	0	0	2	0
Educational and Cultural Exchange Programs	0	0	0	1	0
American Sections, International Commissions	0	0	0	0	1
Contributions for International Peacekeeping Activities	0	0	0	1	1
Contributions to International Organizations	0	0	0	1	2
Democracy Fund	0	0	0	0	7
Global Health Programs	0	0	0	4	3
International Humanitarian Assistance	0	0	0	0	4
International Narcotics Control	0	0	0	0	6
Migration and Refugee Assistance	0	0	0	0	5
Department of Veterans Affairs	3	3	5	4	2
Recurring Expenses Transformational Fund	3	3	5	4	2

Agencies and Accounts	Apportionments Approved				
	FY22	FY23	FY24	FY25	FY26
Institute of Museum and Library Services	0	0	0	1	0
Office of Museum and Library Services: Grants and Administration	0	0	0	1	0
International Assistance Programs	67	45	61	36	56
Assistance for Europe, Eurasia and Central Asia	0	0	0	0	1
Democracy Fund	0	0	0	0	4
Development Assistance	0	0	0	0	1
International Disaster Assistance	0	0	0	0	5
Economic Support Fund	44	27	32	18	12
Foreign Military Financing Program	17	13	18	12	8
International Military Education and Training	6	5	11	6	11
National Security Investment Programs	0	0	0	0	8
Nonproliferation, Antiterrorism, Demining, and Related Programs	0	0	0	0	1
Peacekeeping Operations	0	0	0	0	5
Millennium Challenge Corporation	0	0	0	0	1
International Organizations and Programs	0	0	0	0	1
Corporate Capital Account	0	0	0	0	2
Office of Personnel Management	2	3	1	2	2
IT Modernization and Working Capital	0	0	0	0	2
Postal Service Health Benefits Program Implementation Fund	2	3	1	1	0
Salaries and Expenses	0	0	0	1	0

TABLE 4

Appropriations with late apportionments

The first column below shows in total how many apportionments OMB approved for each account more than 60 days after the appropriations law providing those funds were passed – basically a month after the deadline in the law for OMB to take action.

In some cases, however, OMB was two or three months late in taking action– with some apportionments for fiscal year 2026 funds approved with just weeks remaining before the funds expired.

For example, OMB approved apportionments for the Department of Housing and Urban Development's Self-Help and Assisted Homeownership Opportunity Program 61 - 90 days after the appropriations law was passed (at least one month late), the apportionment for Project-Based Rental Assistance was approved 91-120 days after the law was passed (at least two months late), and the apportionment for Fair Housing Activities was approved more than 120 days after the spending law providing the funds was passed (at least three months late).

Agencies and Accounts	Total Late 2026 Apportionments	61-90 Days Late	91-120 Days Late	121+ Days Late
All Agencies	164	84	16	64
Commodity Futures Trading Commission	1	1	0	0
Commodity Futures Trading Commission	1	1	0	0
Department of Agriculture	16	11	2	3
Miscellaneous Trust Funds	1	0	1	0
State Child Nutrition Programs	1	1	0	0
Food for Peace Title II Grants	1	1	0	0
Acquisition of Lands for National Forests, Special Acts	1	1	0	0
Range Betterment Fund	1	1	0	0
Extension Activities	1	0	0	1
Watershed and Flood Prevention Operations	1	1	0	0
Food Supply Chain and Agriculture Pandemic Response Program Account	1	0	1	0
Renewable Energy Program Account	1	0	0	1
Rural Cooperative Development Grants	2	2	0	0

Agencies and Accounts	Total Late 2026 Apportionments	61-90 Days Late	91-120 Days Late	121+ Days Late
Rural Economic Development Loans Program Account	1	1	0	0
Distance Learning, Telemedicine, and Broadband Program	1	1	0	0
Rural Electrification and Telecommunications Liquidating Account	1	0	0	1
Rural Electrification and Telecommunications Loans Program Account	2	2	0	0
Department of Commerce	5	4	0	1
Minority Business Development	1	1	0	0
Construction of Research Facilities	1	1	0	0
Creating Helpful Incentives to Produce Semiconductors (CHIPS)	1	0	0	1
Scientific and Technical Research and Services	1	1	0	0
Operations, Research, and Facilities	1	1	0	0
Department of Defense--Military Programs	4	1	1	2
Defense Health Program	1	0	0	1
Operation and Maintenance, Air Force	1	1	0	0
Operation and Maintenance, Army	1	0	0	1
Research, Development, Test and Evaluation, Army	1	0	1	0
Department of Education	7	6	0	1
Career, Technical and Adult Education	1	1	0	0
Education for the Disadvantaged	1	1	0	0
School Improvement Programs	1	1	0	0
English Language Acquisition	1	1	0	0
Innovation and Improvement	2	2	0	0
Higher Education	1	0	0	1
Department of Energy	13	11	1	1
Departmental Administration	1	1	0	0

Agencies and Accounts	Total Late 2026 Apportionments	61-90 Days Late	91-120 Days Late	121+ Days Late
Advanced Technology Vehicles Manufacturing Loan Program	1	0	1	0
Cybersecurity, Energy Security, and Emergency Response	1	1	0	0
Electricity Delivery and Energy Reliability	1	1	0	0
Energy Efficiency and Renewable Energy	1	1	0	0
Grid Deployment Office	1	1	0	0
Non-Defense Environmental Cleanup	1	1	0	0
Office of Indian Energy Policy and Programs	1	1	0	0
Science	2	1	0	1
Technology Commercialization	1	1	0	0
Title 17 Innovative Technology Loan Guarantee Program	1	1	0	0
Defense Environmental Cleanup	1	1	0	0
Department of Health and Human Services	25	22	1	2
Children and Families Services Programs	1	0	1	0
Low Income Home Energy Assistance	1	1	0	0
Refugee and Entrant Assistance	1	0	0	1
Aging and Disability Services Programs	2	2	0	0
Research, Development, and Procurement	1	1	0	0
Buildings and Facilities	1	1	0	0
CDC-Wide Activities and Program Support	3	3	0	0
Chronic Disease Prevention and Health Promotion	1	1	0	0
Emerging and Zoonotic Infectious Diseases	1	1	0	0
Energy Employees Occupational Illness Compensation Program	1	1	0	0
Environmental Health	1	1	0	0
Infectious Diseases Rapid Response Reserve Fund	1	1	0	0
Toxic Substances and Environmental Public Health, Agency for Toxic Substances and Disease Registry	1	1	0	0

Agencies and Accounts	Total Late 2026 Apportionments	61-90 Days Late	91-120 Days Late	121+ Days Late
General Departmental Management	1	1	0	0
Health Workforce	1	1	0	0
Program Management	1	1	0	0
Contract Support Costs	1	0	0	1
Indian Health Facilities	1	1	0	0
Health Surveillance and Program Support	1	1	0	0
Mental Health	1	1	0	0
Substance Abuse Prevention	1	1	0	0
Substance Abuse Treatment	1	1	0	0
Department of Homeland Security	6	3	0	3
Operations and Support	1	0	0	1
Research and Development	1	1	0	0
National Flood Insurance Fund	1	0	0	1
Operations and Support	1	1	0	0
Procurement, Construction, and Improvements	1	0	0	1
Procurement, Construction, and Improvements	1	1	0	0
Department of Housing and Urban Development	12	8	2	2
Community Development Loan Guarantees Program Account	1	1	0	0
Self-Help and Assisted Homeownership Opportunity Program	1	1	0	0
Fair Housing Activities	1	0	0	1
Manufactured Housing Fees Trust Fund	1	1	0	0
Project-Based Rental Assistance	1	0	1	0
Lead Hazard Reduction	1	1	0	0
Research and Technology	1	0	1	0
Choice Neighborhoods Initiative	1	0	0	1
Indian Housing Loan Guarantee Fund Program Account	1	1	0	0
Native American Housing Block Grants	1	1	0	0

Agencies and Accounts	Total Late 2026 Apportionments	61-90 Days Late	91-120 Days Late	121+ Days Late
Native Hawaiian Housing Block Grant	1	1	0	0
Self-Sufficiency Programs	1	1	0	0
Department of Justice	10	1	1	8
Salaries and Expenses	1	1	0	0
Salaries and Expenses	1	0	0	1
Buildings and Facilities	1	0	0	1
Office of the Inspector General	1	0	1	0
Salaries and Expenses	1	0	0	1
Federal Prisoner Detention	1	0	0	1
Salaries and Expenses, United States Marshals Service	2	0	0	2
Crime Victims Fund	1	0	0	1
Gifts, Crime Victims Fund	1	0	0	1
Department of Labor	7	2	0	5
Working Capital Fund	1	0	0	1
Salaries and Expenses	1	0	0	1
Community Service Employment for Older Americans	1	1	0	0
Office of Job Corps	2	0	0	2
Program Administration	1	0	0	1
Training and Employment Services	1	1	0	0
Department of State	8	0	1	7
Diplomatic Programs	1	0	1	0
American Sections, International Commissions	1	0	0	1
Salaries and Expenses	1	0	0	1
Contributions for International Peacekeeping Activities	2	0	0	2
Contributions to International Organizations	2	0	0	2
Global Health Programs	1	0	0	1
Department of the Interior	11	0	0	11

Agencies and Accounts	Total Late 2026 Apportionments	61-90 Days Late	91-120 Days Late	121+ Days Late
Indian Direct Loan Program Account	1	0	0	1
Operation of Indian Programs	1	0	0	1
Payments to State (Proceeds of Sales)	1	0	0	1
Payments to States from Grazing Receipts, Etc., Public Lands Within Grazing Districts	1	0	0	1
Energy Community Revitalization Program	1	0	0	1
Payments in Lieu of Taxes	1	0	0	1
Wildland Fire Management	1	0	0	1
Working Capital Fund	1	0	0	1
Grand Teton	1	0	0	1
Park Buildings Lease and Maintenance Fund	1	0	0	1
Recreation Enhancement Fee Program, National Park Service	1	0	0	1
Department of the Treasury	2	0	1	1
Community Development Financial Institution Fund Program Account	1	0	0	1
Enforcement	1	0	1	0
Department of Transportation	8	3	2	3
Grants-In-Aid for Airports	1	1	0	0
Highway Infrastructure Programs	1	1	0	0
Federal-State Partnership for Intercity Passenger Rail Grants	1	1	0	0
Capital Investment Grants	1	0	0	1
Transit Infrastructure Grants	1	0	1	0
Essential Air Service and Rural Airport Improvement Fund	1	0	0	1
Railroad Rehabilitation and Improvement Program	1	0	0	1
Research and Technology	1	0	1	0
Department of Veterans Affairs	3	0	0	3
Native American Veteran Housing Loan Program Account	1	0	0	1
Veterans Housing Benefit Program Fund	1	0	0	1

Agencies and Accounts	Total Late 2026 Apportionments	61-90 Days Late	91-120 Days Late	121+ Days Late
Community Care	1	0	0	1
Executive Office of the President	5	2	1	2
White House Repair and Restoration	3	1	0	2
Information Technology Oversight and Reform	1	0	1	0
United States DOGE Service	1	1	0	0
General Services Administration	3	1	1	1
Government-Wide Policy	1	0	0	1
Asset Proceeds and Space Management Fund	1	0	1	0
Technology Modernization Fund	1	1	0	0
International Assistance Programs	6	2	1	3
Foreign Military Financing Loan Program Account	2	1	0	1
Foreign Military Financing Program	1	0	0	1
Nonproliferation, Antiterrorism, Demining, and Related Programs	1	1	0	0
Peacekeeping Operations	1	0	1	0
Development Finance Corporate Equity Investment Account	1	0	0	1
Merit Systems Protection Board	1	1	0	0
Salaries and Expenses	1	1	0	0
National Archives and Records Administration	1	0	0	1
National Historical Publications and Records Commission	1	0	0	1
Office of Personnel Management	2	0	0	2
IT Modernization and Working Capital	1	0	0	1
Salaries and Expenses	1	0	0	1
Other Defense--Civil Programs	3	2	0	1
Foreign Currency Fluctuations Account	1	0	0	1
General Fund Payment, Armed Forces Retirement Home	1	1	0	0
Salaries and Expenses	1	1	0	0

Agencies and Accounts	Total Late 2026 Apportionments	61-90 Days Late	91-120 Days Late	121+ Days Late
Small Business Administration	2	0	1	1
Disaster Loans Program Account	1	0	1	0
IT System Modernization and Working Capital	1	0	0	1
Smithsonian Institution	2	2	0	0
Salaries and Expenses	2	2	0	0
United States Institute of Peace	1	1	0	0
United States Institute of Peace	1	1	0	0

How to track apportionment abuses in 2027

OMB has already started approving apportionments of funds for fiscal year 2027 that include some of these same abuses, such as the [recent apportionments](#) for [Smithsonian funds](#) approved on September 20, 2026 that incorporate in a legally binding footnote the Executive Order 14253 "Restoring Truth and Sanity to American History."

You can search apportionments at [OpenOMB.org](#) and subscribe to email updates for new apportionments for particular agencies, accounts, or search criteria at [OpenOMB.org/subscribe](#).

Protect Democracy tracks apportionment anomalies, which include several of the categories described in the scorecard, at our site <https://protectdemocracy.org/work/flagging-anomalous-apportionments/>. That spreadsheet of apportionment anomalies updates as new apportionments are approved by OMB.

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ABOUT US

Protect Democracy is a nonpartisan, nonprofit group working to prevent American democracy from declining into a more authoritarian form of government.