



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

January 20, 2026

BUDGET DATA REQUEST NO. 26-09

MEMORANDUM FOR: PROGRAM ASSOCIATE DIRECTORS
PROGRAM DEPUTY ASSOCIATE DIRECTORS

FROM: Office of Management and Budget

SUBJECT: Federal Awards to Entities in Select States

DISTRIBUTION: **This BDR should be shared with agencies.**

PURPOSE: To collect a detailed report on Federal funds provided to components, agencies, or instrumentalities of certain States.

AFFECTED AGENCIES: All Federal Departments and Agencies except for the Department of War and the Department of Veterans Affairs.

DUE DATES: Agency Responses due to RMOs: COB Wednesday, January 28, 2026
RMOs Review of Agency Responses: COB Friday, January 30, 2026

CONTACTS: Agency-Specific Questions: OMB RMO Contact(s)
Note: BRD will provide guidance to RMOs on how to handle general questions, and where to submit agency responses.

Background: The purpose of this BDR is to collect a detailed spending report on Federal funds provided to entities in a select list of States. This information will be used to better understand the scope of funding in certain States and localities in order to facilitate efforts to reduce the improper and fraudulent use of those funds through administrative means or legislative proposals to Congress.

Action Required: All Federal Departments and Agencies should complete the attached template ([Attachment A](#)) to provide a detailed spending report on all Federal funds, as defined below, that are provided to components, agencies, or instrumentalities of certain States. The list of States is included in [Attachment B](#). Agencies are required to include all programs and projects. This is a data-gathering exercise only. It does not involve withholding funds, and therefore does not violate any court order. If your agency counsel believes otherwise, they should immediately contact OMB OGC.

Agencies should provide as much information as possible by this deadline. If agencies do not have any spending to report, they should notify their OMB RMO representative. Agencies should also reach out to your RMO if there are issues with providing some of this information by the deadline.

Scope of Federal Funds: Agencies should report on Federal funding provided to any components, agencies, or instrumentalities of the States listed in [Attachment B](#). This includes all grants (including grants then provided as subcontracts or subgrants to other entities), cooperative agreements, loans, contracts (including subcontracts), and other monetary awards.

Agency reports should include funding provided to the following entities:

- States and localities;
- Institutions of higher education (IHEs), excluding Federal Student Aid provided on behalf of individual students; and

- Nonprofit organizations located, operating, or performing award activities within those States.

Agencies should report on Federal funding provided directly to the entities above, including Federal funding that is ultimately provided to other entities through subgrants or subawards. Agencies only need to report individual Federal contracts with nonprofit organizations when they support activities on behalf of the State government.

Federal Obligations: Agencies should report on actual obligations in fiscal year (FY) 2025 and estimated obligations in FY 2026 regardless of the year in which the funds were appropriated. In cases where FY 2026 appropriations have not yet been enacted into law, agencies should report the amounts reflected in the pending FY 2026 Conference bills. Agencies should also highlight potential obligations arising in the near future.

Obligations in the States included in [Attachment B](#) should be reported regardless of type (discretionary appropriations, mandatory, funding supplemental, fee-funded activities, etc.). In the case of loans, provide the loan level (rather than the subsidy rate) and indicate the amount is a loan level.

Data Fields on Attachment A: [Attachment A](#) includes separate worksheets for each State included on Attachment B. In each worksheet, agencies should report the following:

Budget Account.

Program. The program, project, or activity, as defined by the agency.

Type of Federal Funding. Report the type of Federal funding, in one of the following categories:

- Formula Grant
- Competitive Grant
- Subgrant/subaward
- Federal Loan (direct or guaranteed)
- Contract/subcontract
- Other (brief description)

Agency Spending (Actual). Report actual obligations in FY 2025, and obligations to date in FY 2026, regardless of the year in which the funds were appropriated. Obligations should be reported in dollars.

Estimated FY 2026 Spending. Report the total amount of estimated obligations in FY 2026. In cases where FY 2026 appropriations are not enacted into law, please report the amounts reflected in the recently released Conference versions of appropriations bills. If you cannot estimate these amounts for a particular program, please explain in the *Comments* column.

Potential Near-Term Obligations? (Y/N). Flag if agencies are planning to enter into new obligations with implicated States before the end of February. Also note the type of obligations that will be made.

Authorizing Statute. Provide a statutory citation for the reported program.

Source of Funding. Provide a source for the appropriations for the reported program. If funding is provided through the authorizing statute, please include “same as authorizing statute.”

Description of Federal Assistance. Use this column to report:

- The purpose of the Federal funding (no more than 1-2 sentences);
- Whether the Federal assistance is provided directly to local governments or nonprofit entities (as well as their components and instrumentalities), or provided through the sub-granting or sub-allocation of Federal funds from another entity (e.g., State government);
- Circumstances where the local jurisdictions function as a “pass through” to other entities; and

- Other information worth highlighting.

Comments. Provide any other notable information about the reported program. As indicated above, if you cannot estimate the FY 2026 amount, please note that here.

NOTE: Agencies should report any Federal funding provided to entities once – not each stage of the award/contract cycle. In other words, if agencies report funding provided to the States, they do not need to separately report the subgrant or subaward provided to entities.

Attachments:

[Attachment A—State Funding Template](#) (Excel)

[Attachment B—List of States Included](#) (PDF)