

FINANCIAL SERVICES AND GENERAL GOVERNMENT  
APPROPRIATIONS BILL, 2027

XXXX XX, 2026.—

Mr. JOYCE of Ohio, from the Committee on Appropriations,  
submitted the following

R E P O R T

together with

DISSENTING VIEWS

To accompany H.R.

The Committee on Appropriations submits the following report in explanation of the accompanying bill making appropriations for the Department of the Treasury, Executive Office of the President, the Federal Judiciary, District of Columbia, Administrative Conference of the United States, Consumer Product Safety Commission, Election Assistance Commission, Federal Communications Commission, Federal Deposit Insurance Corporation, Federal Election Commission, Federal Labor Relations Authority, Federal Permitting Improvement Steering Council, Federal Trade Commission, General Services Administration, Harry S. Truman Scholarship Foundation, Merit Systems Protection Board, Morris K. Udall and Stewart L. Udall Foundation, National Archives and Records Administration, National Credit Union Administration, Office of Government Ethics, Office of Personnel Management, Office of Special Counsel, Privacy and Civil Liberties Oversight Board, Public Buildings Reform Board, Securities and Exchange Commission, Selective Service System, Small Business Administration, United States Postal Service, and the United States Tax Court for the fiscal year ending September 30, 2027, and for other purposes.

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## INTRODUCTION

The jurisdiction of the Financial Services and General Government (FSGG) bill is broad. The bill's appropriations support the Department of the Treasury, the Executive Office of the President, Federal payments to the District of Columbia, and the Federal Judiciary. In addition, the bill funds more than twenty independent agencies and commissions, each of which serves the public with a distinct mission.

Within this Committee report, certain organizations, offices, and institutions are referred to as follows: the Government Accountability Office as GAO; the Office of Management and Budget as OMB; the Office of Personnel Management as OPM; the Internal Revenue Service as IRS; the General Services Administration as GSA; and fulltime equivalent as FTE. References to "the Committee" means the Committee on Appropriations of the House of Representatives, unless otherwise noted. The reference to Commit-

tees on Appropriations means the Committee on Appropriations for the House of Representatives and the Senate.

#### HIGHLIGHTS OF THE BILL

The FSGG fiscal year (FY) 2027 total discretionary allocation is \$25,298,000,000, a cut of one billion from FY 2026 enacted. The bill supports the President's goals of promoting fiscal responsibility, ending divisive social policies, strengthening national security, and leveraging technology to ensure the federal government is working smarter, faster, and more efficiently.

The bill reinforces the Administration's efforts to eliminate waste, fraud, and abuse, and prevent improper and fraudulent payments that occur within federal and state governments. For example, the bill codifies Executive Order No. 14249 titled "Protecting America's Bank Account from Waste, Fraud and Abuse," Executive Order No. 14395 titled "Establishing the Fraud Task Force," supports the Pandemic Response Accountability Committee (PRAC), and continues funding for the important work by the Department of the Treasury's Office of Inspector General in its efforts to identify and stop improper payments associated with the CARES Act and American Rescue Plan Act.

The bill stops government-funded programs and training related to diversity, equity, and inclusion, critical race theory, and other socially divisive programs. The bill prohibits funding for environmental, social, and governance (ESG) initiatives, including prohibiting the Thrift Savings Plan from making decisions primarily on ESG criteria. Finally, the bill preserves critical prolife riders, including prohibiting the Federal Employees Health Benefit Program (FEHBP) from covering puberty blockers, hormone therapy, or surgical procedures for gender affirming care.

The bill strengthens national security by fully funding the Committee on Foreign Investment in the United States (CFIUS) to ensure it has the tools to adequately scrutinize foreign investment by adversaries like China. The bill maintains funding for the Department of the Treasury's Office of Terrorism and Financial Intelligence (TFI) to strengthen efforts to stop and deter terrorists, criminals and other bad actors from using the financial system. The bill also strengthens cybersecurity initiatives across the federal government to stop foreign adversaries and other criminals from hacking into our nation's critical infrastructure. The bill funds 1) the High Intensity Drug Trafficking Area program to strengthen interdiction efforts to stop fentanyl and other narcotics from coming across the border and into our communities, as well as 2) other critical drug programs and trainings, including the Drug Free Communities program, and anti-doping activities to ensure Olympic sports remain drug-free.

Finally, the bill prioritizes the deployment of advanced technology to strengthen security tools and enhance information technology (IT) modernization efforts across the federal government, including at the Department of Treasury, Executive Office of the President, and the Federal Judiciary. The bill continues critical funding for the Technology Modernization Fund located at GSA and ensures that agency specific IT working capital funds have access to the resources they need.

## REPROGRAMMING AND OPERATING PLAN PROCEDURES

Section 608 and Section 739 of this Act detail department and agency responsibilities and procedures relating to the reprogramming of funds among programs, projects, and activities. Each department and agency funded by this bill shall follow the directions set forth in this Act and its accompanying report and shall not reallocate resources or reorganize activities except as provided herein. The Committee expects that agencies or entities that fulfill the requirements of Section 608 will also follow the requirements set out in Section 739.

Section 608 requires agencies and entities funded by this Act to receive prior approval from the Committees on Appropriations for any reprogramming of funds that (1) creates a new program; (2) eliminates a program, project, or activity; (3) increases funds or personnel for any program, project, or activity for which funds have been denied or restricted by Congress; (4) proposes to use funds directed for a specific activity by the Committee on Appropriations of either the House of Representatives or the Senate for a different purpose; (5) augments existing programs, projects, or activities in excess of \$5,000,000 or 10 percent, whichever is less; (6) reduces existing programs, projects, or activities by \$5,000,000 or 10 percent, whichever is less; or (7) creates or reorganizes offices, programs, or activities. In addition, prior to any significant reorganization, restructuring, relocation, or closing of offices, programs, or activities, each agency or entity funded by this Act shall consult with the Committees on Appropriations. Not later than 60 days after the date of enactment of this Act, each agency shall submit a report to establish the baseline for application of reprogramming and transfer authorities for FY 2027. The amount appropriated for agencies shall be reduced by \$100,000 per day for each day after the required date that the report has not been submitted to the Committees on Appropriations.

Reprogramming procedures shall apply to funds provided in this bill, unobligated balances from previous appropriations Acts that are available for obligation or expenditure in FY 2027, and non-appropriated resources such as fee collections that are used to meet program requirements in FY 2027.

To adequately assess a reprogramming request, the Committee requires the following information: a thorough justification for the reprogramming; a description of the reprogramming's impact on budget requirements for future fiscal years; and a description of the impact of the reprogramming on carryover funding. These requirements also apply to significant reorganizations or restructurings of programs, projects, or activities, even if such reorganization or restructuring does not involve reprogramming of funding. The Committee also expects prompt notification of any reprogramming that does not meet the above criteria but may have a significant impact on budgetary requirements for future fiscal years. The Committee reserves the right to request additional information to evaluate a reprogramming request.

The Committee directs that for purposes of this report and the bill the term "consult" means a pre-decisional engagement between the requesting Federal agency and the Committee during which time the Committee has the opportunity to provide facts and opin-

ions to inform: (1) the use of funds; (2) the development, content, or conduct of a program or activity; or (3) allow a decision to be taken. Except in emergency situations, reprogramming requests should be submitted no later than June 30, 2027. Moreover, in the event an agency or entity submits a reprogramming or transfer request to the Committees on Appropriations and does not receive identical responses from the House and Senate, it is the responsibility of the Department or agency to reconcile the House and Senate differences before proceeding. If reconciliation is not possible, the request to reprogram funds should not be considered approved.

#### OTHER MATTERS AND DIRECTIVES

*Reports.*—The Committee directs that all reports are required to be completed and submitted within the timeframe outlined for each respective directive. Furthermore, it is the Committee’s expectation that the specifications and conditions associated with funding appropriated by this Act shall be accomplished in the manner directed in the report.

*Budget Justifications.*—Budget justifications are the primary tool used by the Committees on Appropriations to evaluate the resource requirements, including the funding needs of agencies. The Committee is aware that the format and presentation of budget materials is largely left to the agency within the framework set by OMB. However, agencies should consult with congressional committees prior to submission as set out in OMB Circular A–11, part 1. All agencies funded under this bill are expected to comply with this directive.

Like previous years, agency justifications submitted with the FY 2028 budget request funded under this bill shall contain the requisite data and explanatory statements to support the appropriations requests at the level of detail contained in the funding table included at the end of this report. Agencies shall provide a detailed discussion of proposed new initiatives, proposed changes in the agency’s financial plan from prior year enactment, detailed data on all programs, and comprehensive information on any office or agency restructuring. At a minimum, each agency must also provide adequate justification for funding and staffing changes for each individual office and materials that compare programs, projects, and activities that are proposed for FY 2028 to FY 2027 enacted levels.

*American Flag Purchases.*—The Committee once again urges all Federal agencies to only purchase flags that contain 100 percent American-made materials notwithstanding the requirement in the All-American Flag Act that the Federal government only purchase flags made of only 50 percent American-made materials.

#### TITLE I—DEPARTMENT OF THE TREASURY

##### DEPARTMENTAL OFFICES

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$287,576,000
Recommended in the bill .....	240,774,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	– 46,802,000

The Departmental Offices support the Secretary of the Treasury (Secretary) as the chief operating executive of the Department of the Treasury (Department) and his role in determining the tax, economic, national security, and financial management policies of the Federal government. The Secretary's responsibilities funded by the Salaries and Expenses appropriation include: recommending and implementing domestic and international economic and tax policy; recommending fiscal policy; maintaining the fiscal operations of the government; managing the public debt; managing development of financial policy; representing the U.S. on international monetary, trade, and investment issues; overseeing the Department's international operations; directing the administrative operations of the Department; and providing executive oversight of the bureaus within the Department.

#### COMMITTEE RECOMMENDATION

The Committee recommends \$240,774,000 for Departmental Offices, Salaries and Expenses. The recommendation includes \$5,300,000 for the Office of Tribal and Native American Affairs for engagement with Tribes and Native Communities.

*Treasury Forfeiture Fund.*—The Department is directed to submit a detailed report each month outlining the interest earned, forfeiture revenue collected, unobligated balances, recoveries, expenses to date, and expenses estimated for the remainder of the fiscal year. The report should also include a description of the diversions from the Forfeiture Fund to the Bitcoin Strategic Reserve and/or the digital asset stockpile and the impact on the Forfeiture Fund. Finally, the report should identify all third-party contractors responsible for the custody of the digital assets.

*Financial Literacy for Students.*—The Committee continues to be interested in the Department's work to help promote financial literacy, particularly among the school age population. The Department's goals in this area are aligned with the States, where 30 States have a high school personal finance requirement. The Committee continues to encourage the Department to partner with entities offering financial literacy programs, where appropriate, to broaden the scope of the Financial Literacy Education Commission (FLEC) to reach more students to encourage economic inclusion and lasting financial resilience. The Secretary is directed to brief the Committees on Appropriations on the status of its financial literacy work within 180 days of enactment of this Act.

*Cybersecurity in the Financial Services Sector.*—The Committee continues to encourage the Office of Cybersecurity and Critical Infrastructure Protection (OCCIP) to improve the Department's resilience to cyberattacks by expanding risk assessment and mitigation capabilities as a part of its role as a Sector Risk Management Agency. The Department is directed to provide an updated report to the Committees on Appropriations on its overall strategic plan for addressing cyber threats to the Department, OCCIP's strategic plan, and the resources provided by the cybersecurity enhancement account within 180 days.

*Economic Development.*—The Committee is aware of the significant economic development and job creation opportunities created by former industrial and brownfield sites across the country, many of which are in zero-population census tracts. The Committee en-

courages the Department to deem eligible for Opportunity Zone designation zero-population census tracts to facilitate private and public investment to realize the significant economic development and job creation opportunities presented by these zero-population census tracts.

*RESTORE Act.*—The Committee is concerned that the Department is undertaking administrative changes for Resources and Ecosystems Sustainability, Tourist Opportunities, and Revised Economies of the Gulf Coast States (RESTORE) Act projects, diverting from its previous actions and well-established processes, and broadening its scope beyond its historic role by imposing new metrics on states' projects. To ensure the Department complies with the congressional intent of the RESTORE Act, the Department is directed to codify its previous metrics, which have been established over the last twelve years, and defer to the Gulf Coast states in the implementation of projects included in accepted Multi-Year Implementation Plans.

COMMITTEE ON FOREIGN INVESTMENT IN THE UNITED STATES FUND  
(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2026 .....	\$21,000,000
Recommended in the bill .....	22,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	+1,000,000

CFIUS was established in 1975 to monitor the impact of foreign investment in the United States (U.S.) and to coordinate and implement Federal policy on such investment. The Foreign Investment Risk Review Modernization Act of 2018 (FIRRMA) expanded the jurisdiction of CFIUS to address growing national security concerns over foreign exploitation of certain national security structures that traditionally have fallen outside of the CFIUS's jurisdiction as well as modernized CFIUS processes to better enable timely and effective reviews of covered transactions. FIRRMA also established the CFIUS Fund to support these expanded functions and responsibilities, and to collect filing fees.

COMMITTEE RECOMMENDATION

The Committee recommends \$22,000,000 for the CFIUS Fund.

*Spending Plan.*—The Department is directed to provide a detailed accounting of planned expenditures of the Department and member agencies prior to obligating or transferring amounts available in the CFIUS Fund to CFIUS agencies. The Committee expects funding provided to be used for CFIUS program activities in FY 2027.

*CFIUS Certifications.*—CFIUS is directed within 30 days of the date of enactment to submit to Congress the reports required under subparagraph (A) and subparagraph (B) of Section 721(b)(3) of the Defense Production Act of 1950 not later than the fifth business day of the month following the month in which transaction parties receive notification from CFIUS that the review of a covered transaction has been completed. Such reports shall be submitted in a searchable, machine-readable format and shall include the date the transaction was accepted by CFIUS and the date on which transaction parties were notified of the completion of the review.

*CFIUS Annual Report.*—CFIUS is directed to include the total number of transactions for fiscal years 2017–2026 for which CFIUS received a notice and completed action under Section 721(b) of the Defense Production Act of 1950 in the report described under Section 721(m) of such Act.

*Report on Withdrawals and Refiling.*—CFIUS is directed to submit, not later than 90 days after the enactment of this Act, a report listing the number of withdrawn notices by sector and year for fiscal years 2017–2026, specifying the number that were refiled.

*Real Estate Transactions.*—CFIUS is directed to review and report to the Committee within 180 days of enactment of this Act all covered transactions completed on or after January 1, 2017, that involve real estate, businesses, critical infrastructure, or assets located within, adjacent to, or functionally supporting facilities that host, maintain, modernize, test, command, or control components of the U.S. nuclear triad, including intercontinental ballistic missile facilities, ballistic missile submarine bases and shipyards, strategic bomber bases, associated weapons storage areas, nuclear command, control, and communications infrastructure, and any National Nuclear Security Administration production or research facilities. The report should also include an assessment of whether any such transaction presents a risk to the national security of the U.S. and whether mitigation measures, reopening of review, or recommendation to the President for appropriate action under section 721(d) are warranted. CFIUS is directed to provide a classified annex if necessary.

#### OFFICE OF TERRORISM AND FINANCIAL INTELLIGENCE

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$237,662,000
Recommended in the bill .....	237,662,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

TFI was established in 2004 to strengthen the Department’s policy, enforcement, regulatory, and intelligence functions. It is responsible for safeguarding the financial system. TFI is comprised of the Office of Terrorist Financing and Financial Crimes (TFFC), the Office of Intelligence and Analysis (OIA), the Office of Foreign Assets Control (OFAC), the Financial Crimes Enforcement Network (FinCEN), and the Treasury Executive Office for Asset Forfeiture (TEOAF).

TFFC is responsible for the policy development and outreach office for TFI. OIA, which is a formal member of the U.S. Intelligence Community, contributes all source financial threat assessments and products. OFAC administers multiple sanctions programs to block transactions and freeze assets within the U.S. of specified foreign terrorist, criminal, and political entities, including specially designated individuals and nation states.

##### COMMITTEE RECOMMENDATION

The Committee recommends \$237,662,000 for TFI.

*Use of Technology.*—Terrorists, criminals, and other illicit actors are using technology to exploit the financial system to further their criminal activity. Of the amount provided, the Committee directs

\$500,000 to be used by the Department to establish a pilot program focused on using artificial intelligence (AI) and machine learning to help strengthen its programs, including intelligence gathering and sanctions enforcement. The Department is directed to issue a report within 270 days on the steps taken to establish the pilot program.

*Econometrics.*—The analysis of economic data is a crucial component of our nation’s intelligence gathering activities. In FY 2026, the Department was directed to focus its resources on strengthening its econometric activities within OIA. In FY 2027, the Department is directed to dedicate \$1,900,000 to further strengthen OIA’s use of econometrics in its intelligence gathering activities and to report no later than 90 days of enactment of this Act on its progress.

*Outbound Investment Security Program.*—The Committee is concerned that implementation of 31 CFR Part 850 (Outbound Investment Security Program) within the Office of Investment Security (OIS) hinders OIS’ ability to fully implement its statutory duties under FIRRMA related to the CFIUS and would be more effective under TFI. The Department is directed to report to the Committee within 180 days of enactment of this Act on the barriers to moving the Outbound Investment Security Program to OFAC.

*Currency Transaction Reports.*—The Committee is concerned that sections 5313, 5315, or 5331 of title 31, United States Code have not been indexed to inflation and thus are out of date. The Department is directed to report to the Committees on Appropriations within 180 days of enactment of this Act on the barriers to updating currency transaction reports (CTRs) from “\$10,000” to “\$30,000” in such regulations.

*Suspicious Activity Reports.*—The Committee is concerned that dollar value references in section 5318(g) of title 31, United States Code have not been indexed to inflation and are out of date. The Department is directed to report to the Committees on Appropriations within 180 days of enactment of this Act on the barriers to updating the following dollar values: from “\$2,000” to “\$3,000”; and “\$5,000” in to “\$10,000” in the respective regulations.

*Russian Sanctions.*—The Committee is concerned that high ranking Russian officials and affiliated oligarchs are evading sanctions by transferring assets to family members. This undermines the effectiveness of sanctions targeting those responsible for Russia’s aggression in Ukraine and who have committed human rights violations. OFAC is urged to review such asset transfers and impose sanctions on relatives, where appropriate. This includes cases involving gross human rights abuses, including the illegal detainment of prisoners of war and pro-democracy activists.

*Chinese Light Detection and Ranging (LIDAR) Technology.*—The Committee remains concerned about the ongoing national security threat posed by Chinese LIDAR manufacturers, including those seeking to operate within U.S. markets. The Department is directed within 90 days of enactment of this Act to brief the Committee on its investigation into Chinese LIDAR companies to ensure appropriate steps are taken to confront companies that are supporting the People’s Liberation Army and posing a national security risk to the United States. This includes adding such entities

to the Department’s Non-Specially Designated Nationals Chinese Military Industrial Complex Companies List.

*Global Magnitsky Sanctions.*—The Committee remains concerned by the ongoing reports of religious freedom violations around the world. The Department is encouraged to pay particular attention to reported and documented gross violations of internationally recognized human rights, including violations of religious freedom and consider sanctions when appropriate under the Global Magnitsky Human Rights Accountability Act.

CYBERSECURITY ENHANCEMENT ACCOUNT

Appropriation, fiscal year 2026 .....	\$59,000,000
Recommended in the bill .....	59,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Cybersecurity Enhancement Account (CEA) is the only dedicated funding source for cybersecurity at the Department. It is designed to identify and support Department-wide investments for critical IT improvements, including the systems identified as High Value Assets.

COMMITTEE RECOMMENDATION

The Committee recommends \$59,000,000 for the CEA.

*CEA reporting.*—Not less than 14 days prior to the obligation of any funds appropriated under this heading in this or in any other Act, the Department is directed to submit a description of each project supported by the CEA and how the project supports the specific division, office or bureau’s cybersecurity plan as well as the Department’s broader cybersecurity strategic plan. This includes projects, agreements, or areas of cooperation with members of the intelligence community to strengthen its cybersecurity platform.

DEPARTMENT WIDE SYSTEMS AND CAPITAL INVESTMENTS PROGRAMS

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2026 .....	\$11,007,000
Recommended in the bill .....	9,400,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	-1,607,000

The Department-wide Systems and Capital Investments Programs (DCIP) account funds capital investments made by the Department that support the missions of all the Department of the Treasury bureaus and programs.

COMMITTEE RECOMMENDATION

The Committee recommends \$9,400,000 for DCIP. Not less than 14 days prior to the obligation of any funds appropriated under this heading in this Act or any other Act, the Department is directed to submit to the Committees a description of each project supported by DCIP and how the project supports the Department’s capital investment strategy.

OFFICE OF INSPECTOR GENERAL  
SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$48,389,000
Recommended in the bill .....	47,887,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	- 502,000

The Office of Inspector General (OIG) provides agency-wide audit and investigative functions to identify and correct operational and administrative deficiencies that create conditions for fraud, waste, and mismanagement. The audit function provides contract, program, and financial statement audit services. Contract audits provide professional advice to agency contracting officials on accounting and financial matters related to negotiation, award, administration, repricing, and settlement of contracts. Program audits review and evaluate all facets of agency operations. Financial statement audits assess whether financial statements fairly present the agency’s financial condition and results of operations, the adequacy of accounting controls, and compliance with laws and regulations. The investigative function provides for the detection and investigation of improper and illegal activities involving programs, personnel, and operations.

COMMITTEE RECOMMENDATION

The Committee recommends \$47,887,000 for the OIG to conduct audits of the Department’s highest risk programs and continue its investigative work to prevent, detect, and investigate complaints of waste, fraud, and abuse impacting Department programs and operations. The Committee further recommends the OIG work with the PRAC to utilize its resources, particularly, the early warning fraud detection system, to detect, identify, and stop waste, fraud, abuse, and other improper or fraudulent payments particularly at the state level. The OIG should utilize the work and support of the state attorneys general and inspectors general in its efforts.

*CARES Act and American Rescue Plan Act Oversight.*—The OIG is directed to continue providing quarterly reports to the Committee and the relevant authorizing Committees on the status of CARES Act funding and programs established in the Consolidated Appropriations Act, FY 2021, and the American Rescue Plan Act (ARPA), including ERA and Coronavirus Relief Payments (CRF). The report shall include the complaints and resulting investigations into both the ERA and CRF programs, including (1) the number of complaints filed, (2) the number of complaints pending investigation, (3) the number of open investigations, (4) the number of cases that have been resolved and the terms of such resolution, (5) the cumulative cost of investigations, (6) the balance of the remaining funding for oversight purposes, and (7) any impediments the OIG faces in investigating complaints. The Committee encourages the OIG to take all possible actions to recoup funds used impermissibly or not obligated by the deadline.

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION  
SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$165,000,000
Recommended in the bill .....	165,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Office of Treasury Inspector General for Tax Administration (TIGTA) conducts audits, investigations, and evaluations to assess the operations and programs of the Internal Revenue Service (IRS) and its related entities, the IRS Oversight Board, and the Office of Chief Counsel. The purpose of these audits and investigations is as follows: (1) to promote the economic, efficient, and effective administration of the Nation’s tax laws and to detect and deter fraud and abuse in IRS programs and operations; and (2) to recommend actions to resolve fraud and other serious problems, abuses, and deficiencies in these programs and operations.

COMMITTEE RECOMMENDATION

The Committee recommends \$165,000,000 for TIGTA. The Committee recognizes TIGTA’s work in assessing IRS’s information technology. The Committee encourages TIGTA to ensure that the IRS takes further steps to improve its IT program.

*Inflation Reduction Act (IRA).*—The Committee appreciates TIGTA’s oversight and review of the IRS’s Inflation Reduction Act (IRA) quarterly and cumulative spending reports. These reports are essential for Congress and the public to better understand and evaluate IRS’s strategic plans. The Committee urges TIGTA to continue providing such reports.

FINANCIAL CRIMES ENFORCEMENT NETWORK  
SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$185,193,000
Recommended in the bill .....	185,193,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

FinCEN’s mission is to safeguard the financial system from illicit use; combat money laundering; and promote national security through the collection, analysis, and dissemination of financial intelligence and strategic use of financial authorities. FinCEN supports federal, state, local, and international law enforcement agency investigations of money laundering and other financial crimes and fosters interagency and global cooperation against domestic and international financial crimes. As transnational criminal organizations and rogue regimes increasingly exploit gaps in our financial system, the tools and resolve necessary to stop them must be available. FinCEN plays a critical role in identifying, disrupting and countering the financing of terrorism, cybercrime, and other illicit financial activities. FinCEN’s efforts are foundational to supporting law enforcement investigations and maintaining the integrity of the U.S. and global financial systems.

COMMITTEE RECOMMENDATION

The Committee recommends \$185,193,000 for FinCEN.

*Rapid Response Program Expansion.*—The Committee recognizes the critical role of FinCEN’s Rapid Response Program (RRP) in assisting victims of cyber enabled financial crime, including business email compromise and other schemes that result in the rapid dissipation of fraudulently obtained funds. Since its inception in 2015, the RRP has facilitated the recovery of more than \$1.1 billion for U.S. victims through coordination with domestic law enforcement and foreign financial intelligence units. The Committee is concerned, however, that growing fraud volumes and increasingly complex cross border typologies require greater capacity, more rapid interagency coordination, and enhanced technological and analytical support. FinCEN is directed to expand the RRP to better support the increasing fraud activity and enhance real time coordination with Federal, State, local, and foreign partners to prevent the dissipation of victim funds.

*Illicit Chinese E-Cigarette Imports.*—The Committee remains concerned by the influx of illicit Chinese e-cigarettes into the U.S., including reports that the Chinese Communist Party, through China’s State Tobacco Monopoly Administration, exports hundreds of millions of illegal products annually, generating billions of dollars in revenue that may undermine U.S. economic and strategic interests and threaten the integrity of the U.S. financial system. The Committee recognizes that FinCEN is actively working to address these risks by issuing advisories and financial trend analyses to raise awareness of Chinese money laundering networks and cartel involvement in importing illicit e-cigarettes into the U.S., distributing and selling in the U.S., and exporting from the U.S. to Mexico. FinCEN is directed together with the entire Department to use its enforcement and diplomatic authorities to combat illegal Chinese e-cigarettes by negotiating directly with Chinese leaders to prevent future shipments of illegal e-cigarettes. The Committee further directs FinCEN and the Department to utilize all relevant authorities and programs to prioritize the identification, analysis, and disruption of financial networks associated with the manufacture, importation, distribution, and sale of illegal Chinese e-cigarettes and to brief the Committee not later than 90 days after enactment of this Act on actions taken, trends identified through FinCEN analysis, and any additional authorities or resources needed to mitigate these risks.

*Online Child Sexual Exploitation.*—The Committee continues to be concerned with the growing use of U.S. financial platforms to monetize online child sexual exploitation and trafficking. Criminals are leveraging payment processors, crypto platforms, and traditional financial institutions to fund and profit from the distribution of child sexual abuse material. Strengthening FinCEN’s Title 31 enforcement capabilities and financial sector oversight is essential to preventing the U.S. financial system from being used to facilitate such horrific crimes

*Illegal Gambling.*—The Committee continues to be concerned about the continued rise of illegal gambling, both online and in communities, and the risk it poses for illicit finance and money laundering. While the Bank Secrecy Act (BSA) provides Anti-money laundering (AML) controls for legal gambling, offshore online operators and unregulated gaming machines in the U.S. have no such controls, which allows for billions of dollars to move undetected.

The Committee strongly supports due diligence and source of funds protocols that protect the Nation's financial system and the public. The Committee is not aware of any such protocols used by illegal or unregulated gambling operators and agrees with the Department's 2024 National Money Laundering Risk Assessment's (NMLRA) that illegal online sites utilize virtual assets to obfuscate sources of funds. The Department is encouraged to prioritize enforcement actions against illegal gambling operators and the financial tools they employ. Further, FinCEN is strongly encouraged to increase its coordination with other agencies such as the Departments of Justice (DOJ), the Department of State (State), and the Department of Homeland Security (DHS) regarding illegal and unregulated gambling.

*Effective Use of Suspicious Activity Reports.*—The Committee is concerned that existing data collected under the BSA, including SARs, are not being used effectively to identify scam patterns, protect consumers, or inform timely enforcement and policy responses. The Department is directed to evaluate how SARs related to fraud, scams, and consumer financial exploitation are collected, categorized, analyzed, and shared, and to report to the Committees on Appropriations within 180 days of enactment of this Act on the steps needed to improve the usability of such information for detecting scam trends, identifying funnel accounts and repeat bad actors, and supporting coordinated action by financial regulators, consumer protection agencies, and law enforcement.

*Scams.*—The Department and FinCEN, in consultation with the DOJ, DHS, the appropriate Federal banking agencies, and Federal functional regulators, are directed to submit an updated report to Congress on the state of scams in the United States that estimates (1) the number of financial fraud, pig butchering, elder financial fraud, and scams committed against American consumers each year, including: (a) attempted scams, including through social media, online dating services, email, phone, or text impersonation of financial institutions and non-bank financial institutions; (b) successful scams, including through social media, online dating services, email, phone, or text impersonation of financial institutions and non-bank financial institutions; (2) the number of consumers each year who lose money to one or more scams; (3) the dollar amount of consumer losses to scams each year; (4) the percentage of scams each year that can be attributed to: (a) overseas actors; and (b) organized crime; (5) the number of attempted scams each year that involve the impersonation of phone numbers associated with financial institutions and non-bank financial institutions; (6) an estimate of the number of synthetic identities impersonating American consumers each year; and (7) an overview of the Federal civil and criminal enforcement actions brought against the recipients of the proceeds of financial fraud, pig butchering, elder financial fraud, and scams in the period covered by the report that includes: (a) the number of such enforcement actions; (b) an evaluation of the effectiveness of such enforcement actions; (c) an identification of the types of claims brought against the recipients, including the recipients of the proceeds of financial fraud, pig butchering, elder financial fraud, and scams.

BUREAU OF THE FISCAL SERVICE  
SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$391,109,000
Recommended in the bill .....	355,061,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	- 36,048,000

The mission of the Bureau of the Fiscal Service (Fiscal Service) is to promote the financial integrity and operational efficiency of the U.S. Government through accounting, borrowing, collections, payments, and shared services. The Fiscal Service is the Federal government's central financial agent. The Fiscal Service also develops and implements reliable and efficient financial methods and systems to operate the government's cash management, credit management, and debt collection programs to maintain government accounts and report on the status of the government's finances. In addition, the Fiscal Service is the primary agency for collecting Federal nontax debt owed to the government and is responsible for all public debt operations and the promotion of the sale of U.S. securities.

COMMITTEE RECOMMENDATION

The Committee recommends \$355,061,000 for the Fiscal Service.

*Cybersecurity in the Fiscal Service.*—The Committee continues to focus on the enhanced cybersecurity needs of the Fiscal Service and encourages the Department to account for the heightened risk and need to protect the Fiscal Services' work as it relates to the Department's core mission. Strengthening the cybersecurity capabilities of the Fiscal Service is essential to our national security interests as well as safeguarding our ability to execute fiscal obligations, such as servicing the national debt. Within 180 days of enactment of this Act, the Fiscal Service is directed to report to the Committee on the strategy and tools in place to track and prevent cybersecurity intrusions.

*Improving Efficiency.*—The Committee continues to recognize the importance of improving the efficiency, integrity, and transparency of the federal government's financial operations. The Committee continues to support OMB's April 2019 Memorandum (M-19-16) titled "Centralized Mission Support Capabilities for the Federal Government" and Executive Order No. 14249 titled "Protecting America's Bank Account Against Fraud, Waste, and Abuse," which emphasizes the consolidation of core financial management systems across the federal government. The Committee further encourages the Fiscal Service to continue engaging federal agencies to leverage the Centralized Receivables Service (CRS) offering within the FM Marketplace Catalog with the goal of consolidating federal government accounts receivable management, which in turn will achieve greater operational efficiency as well as improve federal government collection rates.

*Transparency in Federal Spending.*—The Fiscal Service is expected to continue coordinating with OMB to publish all unclassified vendor contracts and grant awards agreements for all Federal agencies, as well as to continue publishing the relevant Notice of Funding Opportunity (NOFO) identifiers related to the issuance of the NOFO for each grant online at [USAspending.gov](http://USAspending.gov). The Com-

mittee looks forward to receiving an update on the expected timing for including NOFO information on USA spending.gov and the report on updating all financial and award spending information on at least a monthly basis.

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$157,795,000
Recommended in the bill .....	157,795,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Alcohol and Tobacco Tax and Trade Bureau (TTB) is responsible for the enforcement of laws designed to eliminate certain illicit activities and the regulation of lawful activities relating to distilled spirits, beer, wine, non-beverage alcohol products, and tobacco. TTB focuses on collecting revenue, reducing taxpayer burden and improving service while preventing diversion, protecting the public, and preventing consumer deception in certain regulated commodities.

COMMITTEE RECOMMENDATION

The Committee recommends \$157,795,000 for TTB.

*Trade Practice Enforcement and Education.*—The American beverage alcohol system continues to experience unprecedented growth across the U.S. The entry of new products and businesses into the three-tier beverage alcohol system requires a robust TTB with the capacity to enforce the provisions of the Federal Alcohol Administration (FAA) Act that keep the marketplace safe, fair, and competitive. The recommendation includes \$5,000,000 for TTB to continue its education and enforcement efforts for industry trade practice violations. Enforcement of basic trade practice functions, required under the FAA Act, is critical to ensuring a competitive, fair, and safe marketplace. The Committee urges TTB to increase its outreach to educate and inform the industry on trade practice laws and regulations.

*Cannabis Regulatory Framework.*—The Committee recognizes that over 20 States and territories now permit the adult use cannabis, while over 35 States and territories permit the use of cannabis for medicinal purposes. The Committee directs TTB in coordination with the entire Department, and other agencies, which may have relevant regulatory expertise, to coordinate an assessment of the adequacy of State marijuana regulatory frameworks, including commonalities and novel approaches to enforcement and oversight. The assessment shall include recommendations to improve data sharing and coordination between State and Federal authorities. The Department is directed brief the Committee on the findings of the assessment within one year of enactment of this Act.

*Diversion Prevention.*—The Committee urges DOJ, in coordination with the broader Department, TTB, and other agencies that may have relevant regulatory expertise, to coordinate an assessment of the most effective methods of preventing diversion of state legal cannabis product into jurisdictions that do not permit the use of cannabis.

UNITED STATES MINT

UNITED STATES MINT PUBLIC ENTERPRISE FUND

The United States Mint (the Mint) manufactures coins, receives deposits of gold and silver bullion, and safeguards the Federal government’s holdings of monetary metals. In 1997, Congress established the U.S. Mint Public Enterprise Fund (Public Law 104–52), which authorized the Mint to use proceeds from the sale of coins to finance the costs of its operations and consolidated all existing Mint accounts into a single fund. Public Law 104–52 also provided that, in certain situations, the levels of capital investments for circulating coins and protective services shall factor into the decisions of Congress.

COMMITTEE RECOMMENDATION

The Committee recommends a spending level for capital investments by the Mint for circulating coinage and protective services of \$50,000,000 for FY 2027.

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND  
PROGRAM ACCOUNT

Appropriation, fiscal year 2026 .....	\$324,000,000
Recommended in the bill .....	276,600,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	– 47,400,000

The Community Development Financial Institutions (CDFI) Fund provides grants, loans, equity investments, and technical assistance, on a competitive basis, to new and existing CDFIs such as community development banks, community development credit unions, and housing and micro-enterprise loan funds. Recipients use the funds to support mortgages, small businesses, and economic development lending in underserved and distressed neighborhoods. The availability of financial services in these neighborhoods is critical. The CDFI Fund is also responsible for implementation of the New Markets Tax Credits.

COMMITTEE RECOMMENDATION

The Committee recommends \$276,600,000 for the CDFI Fund program. Of the amounts recommended, \$170,000,000 is for financial and technical assistance grants, \$35,000,000 is for Native Initiatives, \$35,000,000 is for the Bank Enterprise Award Program, \$3,000,000 is for small dollar loan program, and \$33,600,000 is for administrative expenses.

The CDFI Fund is directed to obligate previously appropriated funds in an expeditious manner to ensure program continuity and effectiveness. The Committee directs that funding to the Office of the Secretary be withheld until all previous funds for the CDFI awards, are fully obligated.

*New Markets Tax Credit.*—The Committee encourages a focus on areas in Appalachia affected by flooding in 2022 and 2025.

INTERNAL REVENUE SERVICE

The Committee recommends \$10,242,003,000 for the IRS, which is a decrease of \$953,362,000 or 8.5 percent, below FY 2026 enacted level, to administer the nation’s tax systems.

*User Fees and Spending Reports.*—The IRS is prohibited from using funds derived from user fees to support any programs, investments, or initiatives in the Enforcement account. The Committee also continues to direct the IRS to submit a user fee spending plan to the Committee within 60 days of enactment of this act detailing planned spending of funds derived from user fees for each of its appropriations accounts. The plan shall include the specific programs, investments, and initiatives funded through each appropriations account that are supported by user fees. Additionally, the IRS is directed to submit on a quarterly basis Full-Time Equivalent (FTE) usage and obligations by account and anticipated FTE usage and spending for activities funded through user fees through fiscal year 2027.

*Obligations and Employment.*—Within 45 days of the end of each quarter for calendar year 2027, the IRS is directed to submit to the Committee an obligation and personnel report. The report shall include information about the obligations made during the previous quarter by appropriation, object class, office, and activity; the estimated obligations for the remainder of the fiscal year by appropriation, object class, office, and activity; the number of FTE within each office during the previous quarter; and the estimated number of FTE within each office for the remainder of the fiscal year.

*Artificial Intelligence Transparency.*—Not later than 180 days after the date of enactment of this Act, the IRS is directed to brief the Committee on the use of AI tools by the agency. The briefing should include information on how the IRS is using AI to detect fraud, improve compliance, and enhance taxpayer services. In addition, the IRS is directed to develop guidance encouraging agency officials to invest in secure, traceable decision support systems that enhance any existing AI systems within the agency focused on fraud detection.

A description of the Committee’s recommendation for appropriations by account is provided below.

TAXPAYER SERVICES

Appropriation, fiscal year 2026 .....	\$3,036,606,000
Recommended in the bill .....	3,036,606,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Taxpayer Services appropriation provides funding for taxpayer services, including forms and publications; processing of tax returns and related documents; filing and account services; taxpayer advocacy services; and assistance to taxpayers to understand their tax obligations, correctly file their returns, and pay taxes due in a timely manner. The budget includes \$46,000,000 for the Community Volunteer Income Tax Assistance Matching Grants Program to support free tax preparation and other services.

## COMMITTEE RECOMMENDATION

The Committee recommends \$3,036,606,000 for Taxpayer Services.

*Identity Theft.*—The Committee continues to support IRS’s efforts to reduce identity theft. Identity theft remains a persistent obstacle to accurate, fair, and efficient tax collection. Innocent taxpayers, who otherwise comply with their tax obligations, have been subject to the IRS examination process delaying their refund because their identity was stolen and misused. The Committee recognizes the progress that has been made in reducing the backlog of Theft Victim Assistance cases. The IRS is encouraged to more fully utilize data analytics and other technology solutions to achieve greater efficiencies in identifying fraud, expeditiously assist victims, and work toward reducing taxpayer identity theft.

*Form W-2G Threshold.*—The Committee recognizes that the IRS Advisory Council (IRSAC) Public Report published in November 2023, recommends the reporting threshold for Form W-2G to be increased to \$5,000. The IRSAC report also notes, and the Committee agrees, that the IRS is authorized to modify reporting thresholds for Form W-2G, that the IRS administratively set the current threshold in 1977, and that the IRS has not modified it since that time. The IRS is directed to update this threshold in accordance with the recommendation of the IRSAC.

*Proof of Identity.*—Not later than 270 days after the date of enactment of this Act, the IRS is directed to study and brief the Committee on the feasibility of requiring taxpayers to provide a sufficient proof of identity, using the standards described in Special Publication 800-63 entitled ‘Digital Identity Guidelines’ (or a successor document) of the National Institute of Standards and Technology, prior to electronically filing a federal tax return.

*Pass-Through Entity Compliance.*—The Committee is concerned with efforts by the Large Business and International Division (LB&I) to target businesses for audits based primarily on their status as a pass-through entity. Many businesses choose to structure as a pass-through for increased liability protection, operational flexibility, and simplified tax filing. The IRS is directed to determine which businesses are audited based on evidence of improper compliance with the law and not their chosen legal business structure or any other expression of free speech.

*Payroll Filing Digitization.*—The Committee is concerned that the IRS continues to rely on paper-based intake and manual transcription for payroll and employment related filings. The National Taxpayer Advocate’s 2025 annual report identifies amended return and refund delays as the most serious problem facing taxpayers, noting that business amended returns take an average of 401 days to process due to manual routing and review. The report further cites delays in processing Forms 941X, including those claiming payroll-related credits, as a major contributor to this backlog. The IRS is directed to prioritize digitization of payroll filings, including original and amended returns, and to expand automation for electronically submitted taxpayer responses. Within 180 days of enactment of this Act, the IRS is directed to brief the Committees on Appropriations on the agency’s plan for digitizing intake and processing of payroll related filings, including Forms 941, 940, and

941X. The IRS is further encouraged to establish a Payroll Digitization Pilot Program to test automated processing of payroll and amended filings, including those submitted digitally.

*Paid Leave Tax Credit Outreach, Awareness, and Reporting.*—The IRS is directed to continue its outreach and awareness campaign on the paid leave tax credit and to identify opportunities to strengthen those efforts and promote further adoption by collaborating with stakeholders. The IRS is further encouraged to make an annual report publicly available on the progress of its outreach and awareness campaign. Finally, the IRS is encouraged to assess what data is currently available or may become available in future years without imposing an undue cost or burden on employers that could support future reporting. Such data may include information on employer plans and credit-eligible leave practices, such as whether employers self-fund or purchase paid family and medical leave insurance products, as well as benefit duration, wage replacement levels, and other relevant factors.

*Digital Asset Tax Policy.*—The Committee supports the efforts of the Administration to establish a responsible framework for the digital asset ecosystem. This framework includes the responsible treatment of digital asset transactions in our tax code. The IRS is directed to report within 180 days of enactment of this Act its strategy to assist taxpayers in understanding their obligations with respect to digital asset transactions, including but not limited to payment stablecoins and form 1099DA, Exchange-Traded Products (ETPs) and staking, and wash sales. The report should demonstrate the IRS’ knowledge of blockchain technology and its use by the digital asset ecosystem to ensure taxpayers have the most accurate guidance.

*Implementation of E.O. 14370.*—The IRS is directed to evaluate and report on the steps taken to implement E.O. 14370, including guidance to taxpayers and businesses, informational returns, and additional authorities needed to provide additional clarity to taxpayers, within 180 days of enactment of this Act.

ENFORCEMENT

Appropriation, fiscal year 2026 .....	\$4,999,000,000
Recommended in the bill .....	3,600,006,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	– 1,398,994,000

The Enforcement appropriation provides for the examination of tax returns, both domestic and international; the administrative and judicial settlement of taxpayer appeals of examination findings; technical rulings; monitoring of employee pension plans; determinations of qualifications of organizations seeking tax-exempt status; examinations of tax returns of exempt organizations; enforcement of statutes relating to detection and investigation of criminal violations of the internal revenue laws; identification of underreporting of tax obligations; securing of unfiled tax returns; and collecting of unpaid accounts.

COMMITTEE RECOMMENDATION

The Committee recommends \$3,600,006,000 for Enforcement. The Committee recommends not less than \$65,257,000 to support

IRS activities for the Interagency Crime and Drug Enforcement program.

*Advanced Manufacturing Production Credit.*—The Committee is concerned that certain entities may be claiming clean energy manufacturing tax credits without performing substantial manufacturing activities in the United States. Of particular concern are claims related to Section 45X where critical manufacturing steps occur outside the U.S. The IRS is directed to issue guidance and strengthen enforcement to ensure tax credits are administered consistent with congressional intent and do not benefit foreign entities of concern.

TECHNOLOGY AND OPERATIONS SUPPORT

Appropriation, fiscal year 2026 .....	\$3,159,759,000
Recommended in the bill .....	3,605,391,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	+445,632,000

The Technology and Operations Support account provides funding for the overall planning and direction of the IRS, including shared service support related to facilities services, rent payments, printing, postage, and security. Specific activities include headquarters management activities such as strategic planning, communications and liaison, finance, human resources, Equal Employment Opportunity and diversity, research, information technology, and telecommunications.

COMMITTEE RECOMMENDATION

The Committee recommends \$3,605,391,000 for Technology and Operations Support.

*Information Technology Reports.*—Within 30 days of the end of each quarter for calendar year 2027, the IRS is required to submit a report on major information technology project activities to the Committee and to GAO. The Committee expects the reports to include detailed, plain English explanations of the cumulative expenditures and schedule performance to date, specified by fiscal year; the costs and schedules for the previous three months; the anticipated costs and schedules for the upcoming three months; and the total expected costs to complete IRS’s top five major information technology project activities. In addition, the quarterly report should include the date the project was started; the expected date of completion; the percentage of work completed as compared to planned work; the current and expected state of functionality; any changes in schedule; and current risks unrelated to funding amounts and mitigation strategies. The IRS is directed to conduct a semi-annual review of its IT investments to ensure the cost, schedule, and scope of the projects’ goals are transparent.

In addition, GAO is directed to review and report annually to the Committees on Appropriations an evaluation of the cost and schedule of activities for all major IRS information technology projects for the year, with a particular focus on the projects included in IRS’s quarterly reports.

*Inventory.*—The Committee is aware the IRS is in possession of a large quantity of weapons and ammunition. The IRS is directed to submit a report to the Committee within 90 days of enactment of this Act to disclose the quantity and type(s) of: weapons, weap-

ons systems, ammunition, explosive devices, armored vehicles, drones/unmanned aerial vehicles, and chemical weapons such as tear gas and calming agents.

*Artificial Intelligence Risk Management Working Group.*—The Committee recognizes the importance of protecting taxpayer data and ensuring the accuracy of tax returns as AI becomes more integrated into tax preparation software. While existing IRS publications (including Publications 1345, 3112, and 4164) establish baseline security requirements, the Committee is concerned that these standards may not fully address the unique risks posed by generative AI and automated systems, such as systemic inaccuracies or the misuse of sensitive data. The IRS is directed to establish, within 120 days of enactment of this Act, an Artificial Intelligence Risk Management Working Group (Working Group). The Working Group should consist of relevant IRS leadership, tax software industry representatives, and experts in AI governance and cybersecurity. The Working Group shall be tasked with identifying gaps in current software standards and recommending updates to ensure the safe and transparent use of AI in the e-file ecosystem, with a focus on data governance, accuracy benchmarking, and human oversight. The IRS is further directed to provide a briefing on the Working Group’s initial findings and recommended regulatory updates no later than 270 days of enactment of this Act.

*Fraudulent Tax Returns.*—The IRS is encouraged to implement measures to electronically provide real-time or near real-time data on suspected fraudulent tax returns to tax software providers and tax professionals. Such measures may utilize, as determined by the Commissioner, an authenticated application programming interface or the Information Sharing and Analysis Center platform.

*IRS Security Operations Modernization.*—To address critical visibility gaps and meet federal logging mandates, the IRS is encouraged to invest in the deployment of a centralized, AI-driven security operations platform. Modernizing security operations will eliminate the agency’s fragmented data silos and leverage automation to transition toward a proactive, zero trust architecture capable of detecting and remediating sophisticated cyber threats in real time.

*Platform-as-a-Service Information Technology.*—The IRS is encouraged to use existing strategic contracting vehicles to utilize platform-as-a-service information technology services that reduce costs and improve operational efficiency.

#### ADMINISTRATIVE PROVISIONS—INTERNAL REVENUE SERVICE

##### (INCLUDING TRANSFER OF FUNDS)

Section 101. Provides transfer authority.

Section 102. The Committee continues a provision that requires the IRS to maintain a training program to include taxpayer rights, dealing courteously with taxpayers, cross-cultural relations, and the impartial application of tax law.

Section 103. The Committee continues a provision that requires the IRS to institute and enforce policies and procedures that will safeguard the confidentiality of taxpayer information and protect taxpayers against identity theft.

Section 104. The Committee continues a provision that makes funds available for improved facilities and increased staffing to provide efficient and effective 1–800 number help line service for taxpayers.

Section 105. The Committee continues a provision that requires the IRS to notify employers of any address change request and to give special consideration to offers-in-compromise for taxpayers who have been victims of payroll tax preparer fraud.

Section 106. The Committee continues a provision that prohibits the IRS from targeting U.S. citizens for exercising their First Amendment rights.

Section 107. The Committee continues a provision that prohibits the IRS from targeting groups based on their ideological beliefs.

Section 108. The Committee continues a provision that requires the IRS to comply with procedures and policies on conference spending as recommended by the Treasury Inspector General for Tax Administration.

Section 109. The Committee continues a provision that prohibits funds for giving bonuses to employees or hiring former employees without considering conduct and compliance with Federal tax law.

Section 110. The Committee continues a provision that prohibits funds from being used to contravene section 6103 of the Internal Revenue Code of 1986 (preserving the confidentiality of tax returns).

Section 111. The Committee continues a provision that provides direct hiring authorities for certain IRS positions.

Section 112. The Committee continues a provision that extends current home to work transportation for the IRS Commissioner for FY 2027.

Section 113. The Committee includes a new provision prohibiting the IRS from developing its own Direct File software before seeking Congressional approval.

Section 114. The Committee includes a new provision prohibiting the IRS from purchasing firearms or ammunition above specified levels.

#### ADMINISTRATIVE PROVISIONS—DEPARTMENT OF THE TREASURY

##### (INCLUDING TRANSFERS OF FUNDS)

Section 115. The Committee continues a provision that authorizes the Department to purchase uniforms, insurance for motor vehicles that are overseas, and motor vehicles that are overseas without regard to the general purchase price limitations; to enter into contracts with the State Department for health and medical services for Treasury employees who are overseas; and to hire experts or consultants.

Section 116. The Committee continues a provision that authorizes transfers, up to two percent, between “Departmental Offices—Salaries and Expenses”, “Office of Inspector General”, “Financial Crimes Enforcement Network”, “Bureau of the Fiscal Service”, and “Alcohol and Tobacco Tax and Trade Bureau” appropriations under certain circumstances.

Section 117. The Committee continues a provision that authorizes transfers, up to two percent, between the IRS and TIGTA under certain circumstances.

Section 118. The Committee continues a provision that prohibits the Department from undertaking a redesign of the one-dollar Federal Reserve note.

Section 119. The Committee continues a provision that provides for transfers from the Fiscal Service to the Debt Collection Fund as necessary for the purposes of debt collection.

Section 120. The Committee continues a provision requiring Congressional approval for the construction and operation of a museum by the Mint.

Section 121. The Committee continues a provision that prohibits funds in this or any other Act from being used to merge the Mint and the Bureau of Engraving and Printing (BEP) without the approval of the House and the Senate committees of jurisdiction.

Section 122. The Committee continues a provision deeming that funds for the Department's intelligence-related activities are specifically authorized in FY 2027 until enactment of the Intelligence Authorization Act for FY 2027.

Section 123. The Committee continues a provision permitting the BEP to use \$5,000 from the Industrial Revolving Fund for reception and representation expenses.

Section 124. The Committee continues a provision requiring the Department to submit a Capital Investment Plan.

Section 125. The Committee continues a provision prohibiting the Department from finalizing any regulation related to the standards used to determine the tax-exempt status of a 501(c)(4) organization.

Section 126. The Committee continues a provision requiring a report on the Department's Franchise Fund.

Section 127. The Committee continues a provision requiring quarterly reports from the Office of Financial Research (OFR) as well as testimony if requested.

Section 128. The Committee continues a provision allowing a transfer of not more than 5 percent to the IT Working Capital Fund.

Section 129. The Committee continues a provision allowing the OIG to continue reviewing the ERA Program created in the Consolidated Appropriations Act, 2021 and ARPA.

Section 130. The Committee continues a provision requiring the Department to submit a report to the Committees on Appropriations on the Treasury Forfeiture Fund, including impact of the strategic bitcoin reserve and digital asset stockpile and all third-party contractors responsible for custody of the digital assets.

Section 131. The Committee includes a new provision prohibiting FinCEN from using funds until 90 Fed. Reg. 13688 is finalized and requires FinCEN to report on the status of beneficial ownership data held by the Bureau.

Section 132. The Committee includes a new provision that prohibits both the OFR and the Federal Insurance Office (FIO) from issuing subpoenas.

Section 133. The Committee includes a new provision that prohibits certain Biden-era policies related to Cuba from being implemented.

Section 134. The Committee includes a new provision prohibiting funds from being used to license transactions incident to non-cultural exchanges outline in 31 CFR 515.565(b).

Section 135. The Committee includes a new provision requiring a report on certain travel to Cuba.

Section 136. The Committee includes a new provision prohibiting the Department from participating in the study, design, building, or development of a U.S. Central Bank Digital Currency or any decision to discontinue paper currency as the legal tender.

Section 137. The Committee includes a new provision prohibiting funds from being used to establish any committee within the Department related to ESG matters.

Section 138. The Committee includes a new provision prohibiting any transactions by the Secretary involving state sponsors of terrorism.

Section 139. The Committee includes a new provision prohibiting the implementation or enforcement of 88 Fed. Reg. 80584.

Section 140. The Committee includes a new provision directing the Bureau of Engraving and Printing to report on workforce stability within 60 days.

TITLE II—EXECUTIVE OFFICE OF THE PRESIDENT AND FUNDS APPROPRIATED TO THE PRESIDENT

Funds appropriated under this title provide for the staff and operations of the White House, along with other offices within the Executive Office of the President (EOP) that develop and coordinate policy on behalf of the President. These offices include the National Security Council (NSC) and the Office of Management and Budget (OMB). The title also includes funding for the Office of National Drug Control Policy (ONDCP) and certain expenses of the Vice President.

THE WHITE HOUSE

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$78,904,000
Recommended in the bill .....	78,904,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The White House Salaries and Expenses account supports staff and administrative services necessary for the direct support of the President.

COMMITTEE RECOMMENDATION

The Committee recommends \$78,904,000 for the White House.

EXECUTIVE RESIDENCE AT THE WHITE HOUSE

OPERATING EXPENSES

Appropriation, fiscal year 2026 .....	\$15,453,000
Recommended in the bill .....	15,453,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Executive Residence at the White House Operating Expenses account provides for the care, maintenance, staffing, and operations of the Executive Residence, including official and ceremonial functions of the President.

COMMITTEE RECOMMENDATION

The Committee recommends \$15,453,000 for the Operating Expenses of the Executive Residence. The bill continues the same restrictions on reimbursable expenses for use of the Executive Residence as have been included in past years.

WHITE HOUSE REPAIR AND RESTORATION

Appropriation, fiscal year 2026 .....	\$2,475,000
Recommended in the bill .....	2,475,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The White House Repair and Restoration account provides for the repair, alteration, and improvement of the Executive Residence at the White House.

COMMITTEE RECOMMENDATION

The Committee recommends \$2,475,000 for White House Repair and Restoration.

COUNCIL OF ECONOMIC ADVISERS

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$4,854,000
Recommended in the bill .....	4,854,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Council of Economic Advisers (CEA) analyzes the national economy and its various segments, advises the President on economic developments, recommends policies for economic growth and stability, appraises economic programs and policies of the Federal government, and assists in preparation of the annual Economic Report of the President.

COMMITTEE RECOMMENDATION

The Committee recommends \$4,854,000 for the CEA.

NATIONAL SECURITY COUNCIL AND HOMELAND SECURITY COUNCIL

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$19,000,000
Recommended in the bill .....	19,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The NSC and the Homeland Security Council have been combined to form the National Security Staff, which advises and assists the President on the integration of domestic, foreign, military, intelligence, and economic aspects of national security policy and serves as the principal means of coordinating executive departments and agencies in the development and implementation of national security and homeland security policies.

COMMITTEE RECOMMENDATION

The Committee recommends \$19,000,000 for the NSC and Homeland Security Council.

OFFICE OF ADMINISTRATION  
SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$124,308,000
Recommended in the bill .....	124,308,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Office of Administration (OA) is responsible for providing administrative services to the EOP. These services include financial, personnel, procurement, information technology, records management, and general office services.

COMMITTEE RECOMMENDATION

The Committee recommends \$124,308,000 for the OA. Of the recommended amount, not to exceed \$12,800,000 is available until expended for modernization of information technology infrastructure within the EOP.

OFFICE OF MANAGEMENT AND BUDGET  
SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$129,000,000
Recommended in the bill .....	129,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

OMB assists the President in the discharge of budgetary, economic, management, and other executive responsibilities.

COMMITTEE RECOMMENDATION

The Committee recommends \$129,000,000 for OMB.

*Budget Submission.*—OMB is required to submit the President’s FY 2028 budget request by the first Monday in February as required by section 1105(a) of title 31, United States Code and includes a restriction on the obligation of funds until the budget is submitted. The Committee encourages OMB to provide an appropriate number of printed copies of the submission to congressional committees, including documents such as the Appendix, Historical Tables, and Analytical Perspectives.

*Personnel and Obligations Report.*—OMB is directed to provide the Committee with quarterly reports on personnel and obligations consisting of on-board staffing levels, estimated staffing levels by office for the remainder of the fiscal year, total obligations incurred to date, estimated total obligations for the remainder of the fiscal year, and a narrative description of current hiring initiatives.

*Unobligated Balances Report.*—OMB is directed to report to the Committee within 45 days of the end of each fiscal quarter on available balances at the start of the fiscal year, current year obligations, and resulting unobligated balances for each discretionary account within the jurisdiction of this Act.

*Improper Payments.*—The Committee remains concerned by the prevalence of improper payments across multiple Federal agencies, which totaled over \$161 billion in FY 2024. The Committee encourages OMB to continue working with agencies across the Federal government to develop plans and processes to eliminate improper payments and ensure compliance with existing law, such as the

Payment Integrity Information Act of 2019 and the Improper Payments Elimination and Recovery Act of 2010.

*Federal Agency Data for Artificial Intelligence Applications.*—The Committee continues to recognize the critical need for AI-ready data to enable the adoption of AI and machine learning (ML) solutions across the federal government. Not later than 180 days after the date of enactment of this Act, OMB shall brief the Committee on its progress toward issuing guidance requiring agencies to assess, structure, and modernize their datasets for AI applications.

*Next-Generation Security Information and Event Management (SIEM).*—The Committee is concerned about the threat to Federal networks posed by advanced China-nexus cyber campaigns that have compromised large, well-resourced, and well-defended enterprises. To effectively combat this threat, Federal agencies should consider deploying technologies that allow for the ingestion of security-relevant data from unmanaged assets, like routers, firewalls, and other edge devices that do not support traditional cybersecurity tools. OMB is directed to work with the Cybersecurity and Infrastructure Security Agency (CISA) and the Office of the National Cyber Director (ONCD) to submit to a report to the Committee no later than 180 days of the date of enactment of this Act on the status of the deployment of Next Generation SIEM solutions across the federal government. Additionally, OMB, in consultation with ONCD and CISA shall develop and publish guidelines for Next Generation SIEM adoption across the federal government, explaining how these programs relate to, or may be funded by, DHS cybersecurity programs.

*Federal Civilian Agency Data Resilience.*—As cyber incidents grow more frequent and sophisticated, resilient data backup and recovery capabilities are essential to maintaining operational continuity. The Committee is concerned that data backup, recovery, and restoration capabilities have been implemented inconsistently at federal civilian agencies. This fragmented approach to data resilience hinders the timely and coordinated recovery of mission-essential systems. Variations in architecture, governance, tooling, and recovery practices increase operational risk. OMB is encouraged to assess federal civilian agency data resilience using vendor-neutral, third-party, data-driven maturity frameworks that enable benchmarking over time, including routine testing of backup integrity and restoration processes; the ability to meet defined recovery time and recovery point objectives; and adoption of architectures incorporating immutable and isolated backups to protect against destructive cyber activity, data corruption, and credential compromise.

*Shadow AI Mitigation.*—The Committee recognizes that the rapid, unauthorized proliferation of AI assets across federal agencies—commonly referred to as “shadow AI”—poses an unacceptable risk to national security, data privacy, and the protection of citizen personally identifiable information (PII). Current manual reporting methods can fail to capture a significant portion of AI use within the federal government, leaving agencies blind to potential data exfiltration and cybersecurity vulnerabilities. The Committee encourages Federal agencies to consider moving toward a posture of continuous, automated discovery of all AI assets to ensure full compliance with Federal safety and rights-impacting standards.

*Digital Identity Solutions.*—The Committee notes the growing need to modernize online identity verification solutions across government to protect against fraud, strengthen digital identity nationwide, and support American users. Agencies should replace legacy checks with multi-layered, high assurance verification to deliver a more secure, seamless experience while saving taxpayer funding. OMB is encouraged to work with agencies to utilize commercially available, user-consented and reusable digital identity solutions that support high-assurance identity proofing and authentication independently certified to meet or exceed National Institute of Standards and Technology (NIST) Identity Assurance Level 2 (IAL2) guidelines to achieve the highest possible pass rates, fraud prevention, and cost reduction.

*Cybersecurity Data Logging and Retention.*—The Committee reaffirms the importance of cybersecurity data logging and retention to support timely detection, investigation, and response and to meet Federal requirements. The Committee recognizes that the cost of retaining growing volumes of security telemetry data has increased significantly. Accordingly, the Committee encourages agencies to evaluate cost-effective approaches for meeting applicable logging and retention mandates, including integrated data platforms to reduce duplicative storage and lower retention costs without degrading security outcomes. OMB is further encouraged, in coordination with GSA, to share best practices to help agencies manage retention costs while maintaining required logging and retention practices.

*Federal Government Service Delivery.*—The Committee continues to support OMB’s efforts to improve service delivery and customer experiences with Federal agencies, particularly those that are designated as high impact service providers. The Committee directs OMB and the Office of the Federal Chief Information Officer to work with executive agencies to ensure funding for programs and initiatives that improve federal government service delivery and customer experience are included in agency budget submissions in forthcoming fiscal years as further required by PL 118–231 (the Government Service Delivery Improvement Act) and PL 115–336 (the 21st Century Integrated Digital Experience Act).

*Government-Spending/ Apportionment-Transparency.*—Congress enacted the first statutory obligation to apportion budgetary resources more than 120 years ago. The purpose of this directive was to ensure the Administration worked with Congress to execute spending laws as intended. Moreover, timely access to apportionment information by Congress has been and continues to be a critical check and balance within our federal system of government. The Administration is encouraged to work with Congress to fulfill its commitment to transparency and accountability with respect to apportionment information.

OFFICE OF THE NATIONAL CYBER DIRECTOR  
SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$20,000,000
Recommended in the bill .....	20,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	-- --

The Office of the National Cyber Director (ONCD) was created in the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 (Public Law 116–283) to advise the President on cybersecurity and related emerging technology issues and to coordinate cybersecurity strategy and policy, including Executive Branch development of an integrated national cybersecurity.

COMMITTEE RECOMMENDATION

The Committee recommends \$20,000,000 for the ONCD.

*Federal Data Security.*—A significant portion of today’s cybersecurity vulnerabilities occur outside of traditional legacy and enterprise investments made for localized agency network protections when data is in transit, due to various automated routing and switching protocols via systems and infrastructure potentially controlled or subject to manipulation by adversarial threats. The ONCD is encouraged to work with CISA to ensure best practices are followed with lessons learned from the Department of Defense’s mapping methodology and data format.

OFFICE OF NATIONAL DRUG CONTROL POLICY

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$21,785,000
Recommended in the bill .....	21,785,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

ONDCP was established by the Anti-Drug Abuse Act of 1988. As the President’s primary source of support for counter-drug policy development and program oversight, ONDCP is responsible for developing and updating a National Drug Control Strategy, developing a National Drug Control Budget, and coordinating and evaluating the implementation of Federal drug control activities. In addition, ONDCP manages several counter-drug programs, including the High Intensity Drug Trafficking Areas (HIDTA) and Drug-Free Communities (DFC) grant programs.

COMMITTEE RECOMMENDATION

The Committee recommends \$21,785,000 for ONDCP Salaries and Expenses.

*Rural Non-Profits in Drug-Free Communities Program.*—The Committee supports the DFC program’s efforts to involve local communities in finding solutions and helping youth at risk for substance use. The Committee encourages the program to prioritize the efforts of regional non-profit organizations in rural areas utilizing holistic approaches to fight substance abuse, including education, treatment, and investigations.

*HIDTA Intelligence Modernization.*—The Committee recognizes the critical role of the HIDTA program in dismantling transnational criminal organizations. To further enhance the efficacy of these task forces, ONDCP is directed to prioritize funding for collaborative, auditable data integration technologies that enable real-time intelligence sharing across regional HIDTA boundaries. The ONDCP Director shall encourage HDTAs to adopt open-architecture platforms that can ingest and correlate data from disparate Record Management Systems (RMS), License Plate Readers

(LPR), and case management tools without requiring the replacement of legacy systems. The Committee supports improved data virtualization to allow for better coordination between Federal, State, and local partners in identifying drug supply chains.

*High Intensity Drug Trafficking Areas Program Oversight.*—The Committee recognizes that the HIDTA program, established under the Anti-Drug Abuse Act of 1988, has been effectively administered by ONDCP since its inception. As the lead agency coordinating the nation’s drug control strategy, ONDCP is uniquely positioned to ensure HIDTA resources are strategically deployed and integrated to combat drug trafficking. Transferring oversight of the program to another agency would risk undermining HIDTA’s core mission and diminishing the effectiveness of its locally driven enforcement model. Therefore, the Committee believes that the HIDTA program should remain under the jurisdiction of ONDCP.

FEDERAL DRUG CONTROL PROGRAMS

HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM

(INCLUDING TRANSFERS OF FUNDS)

Appropriation, fiscal year 2026 .....	\$298,579,000
Recommended in the bill .....	299,600,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	+ 1,021,000

The HIDTA Program provides resources to Federal, State, Local, and Tribal agencies in designated HIDTAs to combat the production, transportation, and distribution of illegal drugs; to seize assets derived from drug trafficking; to address violence in drug-plagued communities; and to disrupt the drug marketplace.

There are 33 HIDTAs operating in all 50 States plus the District of Columbia, Puerto Rico, and the U.S. Virgin Islands. Each HIDTA is managed by an Executive Board comprised of equal numbers of Federal, State, local, and Tribal officials. Each HIDTA Executive Board is responsible for designing and implementing initiatives for the specific drug trafficking threats in its region. Intelligence and information sharing are key elements of all HIDTA programs.

COMMITTEE RECOMMENDATION

The Committee recommends \$299,600,000 for the HIDTA Program.

OTHER FEDERAL DRUG CONTROL PROGRAMS

(INCLUDING TRANSFERS OF FUNDS)

Appropriation, fiscal year 2026 .....	\$136,150,000
Recommended in the bill .....	142,150,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	+6,000,000

COMMITTEE RECOMMENDATION

The Committee recommends \$142,150,000 for Other Federal DCPs. The recommended level for FY 2027 is distributed among specific programs and activities as follows:

Drug-Free Communities .....	\$109,000,000
Drug Court Training and Technical Assistance .....	3,000,000
Anti-Doping Activities .....	20,000,000
World Anti-Doping Agency .....	3,700,000
Model Acts Program .....	1,250,000
Community-Based Coalition Enhancement Grants (CARA Grants) .....	5,200,000

*World Anti-Doping Agency Drug Testing Concerns.*—The Committee continues to have serious concerns that the resources U.S. taxpayers have provided in the form of annual U.S. dues to WADA are being used to further corruption and opaqueness in Olympic sports. ONDCP is directed to provide within 30 days of enactment of this Act a briefing on the steps taken to advise WADA on the need to conduct an external audit consistent with the World Anti-Doping Code and the UNESCO Convention Against Doping in Sport (United Nations Educational, Scientific, and Cultural Organization International Convention Against Doping in Sport done at Paris October 19, 2005, and ratified by the United States in 2008. The external audit is necessary to ensure WADA follows its own mission and duties of providing independent anti-doping oversight in global athletic competition. ONDCP is directed to include the external audit in the spending plan, which is required prior to the obligation of any funds for United States membership dues to WADA. In addition, the Committee is concerned that the unwillingness to conduct an external audit is at the direction of WADA leadership. ONDCP is directed to ensure that the reforms undertaken by WADA include new leadership that is consistent with the reforms approved in 2022.

UNANTICIPATED NEEDS

Appropriation, fiscal year 2026 .....	\$990,000
Recommended in the bill .....	545,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	– 445,000

The Unanticipated Needs account enables the President to meet unanticipated exigencies in support of the national interest, security, or defense.

COMMITTEE RECOMMENDATION

The Committee recommends \$545,000 for Unanticipated Needs.

INFORMATION TECHNOLOGY OVERSIGHT AND REFORM

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2026 .....	\$8,000,000
Recommended in the bill .....	8,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	– – –

The Information Technology Oversight and Reform (ITOR) account supports efforts to make the Federal government’s investments in IT more efficient, secure, and effective.

COMMITTEE RECOMMENDATION

The Committee recommends \$8,000,000 for ITOR. The Committee further directs the Administrator of DOGE to submit quarterly reports to the House and Senate Committees on Appropria-

tions on the number of hires for DOGE, including the use of detailees, and transfers to and from an agency for personnel.

SPECIAL ASSISTANCE TO THE PRESIDENT  
SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$6,015,000
Recommended in the bill .....	6,015,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

These funds support the executive functions of the Office of the Vice President.

COMMITTEE RECOMMENDATION

The Committee recommends \$6,015,000 for the Office of the Vice President.

OFFICIAL RESIDENCE OF THE VICE PRESIDENT  
OPERATING EXPENSES  
(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2026 .....	\$318,000
Recommended in the bill .....	318,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Official Residence of the Vice President Operating Expenses account supports the care and operation of the Vice President’s residence and supports equipment, furnishings, dining facilities, and services required to perform and discharge the Vice President’s official duties, functions, and obligations.

COMMITTEE RECOMMENDATION

The Committee recommends \$318,000 for the Operating Expenses of the Vice President’s residence.

ADMINISTRATIVE PROVISIONS—EXECUTIVE OFFICE OF THE  
PRESIDENT AND FUNDS APPROPRIATED TO THE PRESIDENT  
(INCLUDING TRANSFER OF FUNDS)

Section 201. The Committee continues a provision permitting the transfer of not to exceed 10 percent of funds among various accounts within the EOP, with advance approval of the Committee. The amount of an appropriation shall not be increased by more than 50 percent.

Section 202. The Committee continues a provision requiring the OMB Director to include a statement of budgetary impact with any Executive Order or Presidential Memorandum issued or rescinded during FY 2027 where the regulatory cost exceeds \$100,000,000.

Section 203. The Committee continues a provision requiring the OMB Director to issue a memorandum to all Federal departments, agencies, and corporations directing compliance with title VII of this Act.

TITLE III—THE JUDICIARY

The funds in Title III are for the operation and maintenance of U.S. Courts and include the salaries of judges, probation and pre-trial services officers, public defenders, court clerks, law clerks, and other supporting personnel, as well as security costs, information technology, and other expenses of the Federal Judiciary (Judiciary). The Committee recommends a total of \$9,625,699,000 in discretionary funding for the Judiciary in FY 2027.

In addition to direct appropriations, the Judiciary collects various fees and has certain multiyear funding authorities. The Judiciary uses these non-appropriated funds to offset its direct appropriation requirements. Consistent with prior year practices and section 608 of this Act, the Committee expects the Judiciary to submit a financial plan, within 60 days of enactment of this Act, allocating all sources of available funds including appropriations, fee collections, and carryover balances. This financial plan will be the baseline for purposes of reprogramming notification.

SUPREME COURT OF THE UNITED STATES

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$135,127,000
Recommended in the bill .....	207,039,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	+43,912,000

*\* Note: The Supreme Court received \$28,000,000 in new budget authority in PL 119-37, which when added to the full year appropriation totals \$163,127,000.*

COMMITTEE RECOMMENDATION

The Committee recommends \$207,039,000 for FY 2027 for the salaries and expenses of personnel and for the cost of operating the Supreme Court, excluding the care of the building and grounds. The Committee directs the Court to include with its budget justification materials a report showing information technology carry-over balances and describing expenditures made in the previous fiscal year and planned expenditures in the budget year.

CARE OF THE BUILDING AND GROUNDS

Appropriation, fiscal year 2026 .....	\$11,437,000
Recommended in the bill .....	18,093,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	+6,656,000

COMMITTEE RECOMMENDATION

The Committee recommends \$18,093,000 for Care of Buildings and Grounds, to remain available until expended. The Architect of the Capitol has responsibility for these functions and supervises the use of this appropriation.

UNITED STATES COURT OF APPEALS FOR THE FEDERAL CIRCUIT

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$36,735,000
Recommended in the bill .....	36,735,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

COMMITTEE RECOMMENDATION

The Court of Appeals for the Federal Circuit has exclusive national jurisdiction over many diverse subject areas, including government contracts, patents, trademarks, Federal personnel, and veterans' benefits. The Committee recommends \$36,735,000 for the United States Court of Appeals for the Federal Circuit.

UNITED STATES COURT OF INTERNATIONAL TRADE

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$22,437,000
Recommended in the bill .....	22,437,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

COMMITTEE RECOMMENDATION

The Court of International Trade has exclusive nationwide jurisdiction over civil actions against the United States and certain civil actions brought by the United States arising out of import transactions and administration and enforcement of the U.S. customs and international trade laws. The Committee recommends \$22,437,000 for the United States Court of International Trade.

COURTS OF APPEALS, DISTRICT COURTS, AND OTHER JUDICIAL SERVICES

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$6,127,055,000
Recommended in the bill .....	6,439,018,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	+311,963,000

COMMITTEE RECOMMENDATION

The Committee recommends \$6,439,018,000 for the operations of the regional Courts of Appeals, District Courts, Bankruptcy Courts, the Court of Federal Claims, and probation and pretrial services offices.

In addition, the Committee recommends a reimbursement of \$9,975,000 from the Vaccine Injury Compensation Trust Fund to cover expenses of the United States Court of Federal Claims associated with processing cases under the National Childhood Vaccine Injury Act of 1986.

*Continuum of Care for Individuals Under Post-Release Supervision.*—The Committee recognizes the importance of providing mental health, substance misuse, and other behavioral health support to individuals leaving the custody of the Federal Bureau of Prisons (FOP) and entering the Judiciary's Probation and Pretrial Services program for a term of court-ordered post-release supervision. Creating a continuum of care can help certain offenders adhere to and continue engagement with their behavioral health treatment plans, obtain gainful employment, and avoid committing future crimes. The Committee is aware that there is a continuum of care collaboration between Judiciary's Probation and Pretrial Services program and the FOP but encourages both entities to strengthen that collaboration to include better information sharing,

including electronic data sharing, on the treatment needed of individuals coming out of Federal prison.

DEFENDER SERVICES

Appropriation, fiscal year 2026 .....	\$1,766,010,000
Recommended in the bill .....	1,792,754,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	+26,744,000

COMMITTEE RECOMMENDATION

The Defender Services account provides funding for the operation of the Federal Public Defender and Community Defender organizations and for compensation and reimbursement of expenses of panel attorneys appointed pursuant to the Criminal Justice Act for representation in criminal cases. The Committee recommends \$1,792,754,000 for Defender Services.

FEEES OF JURORS AND COMMISSIONERS

Appropriation, fiscal year 2026 .....	\$19,108,000
Recommended in the bill .....	19,108,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

COMMITTEE RECOMMENDATION

The Committee recommends \$19,108,000 for payments to jurors and commissioners.

COURT SECURITY

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2026 .....	\$892,032,000
Recommended in the bill .....	920,929,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	+28,897,000

COMMITTEE RECOMMENDATION

The Committee recommends \$920,929,000 for Court Security to provide for necessary expenses of security and protective services in courtrooms and adjacent areas. The recommendation will provide for the highest priority security needs identified by the Courts and the U.S. Marshals Service.

ADMINISTRATIVE OFFICE OF THE UNITED STATES COURTS

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$106,953,000
Recommended in the bill .....	102,673,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	-4,280,000

COMMITTEE RECOMMENDATION

The Administrative Office of the United States Courts (AO) provides administrative and management support to the U.S. Courts, including the probation and bankruptcy systems. It also supports the Judicial Conference of the United States (Judicial Conference) in determining Judiciary policies, in developing methods to assist the courts to conduct business efficiently and economically, and in

enhancing the use of information technology in the courts. The Committee recommends \$102,673,000 for the AO.

*Appropriate Use of Artificial Intelligence.*—The Committee understands that the Judiciary has formed an AI Task Force with the goal of examining AI-related technologies and associated issues; determining the need to establish or amend policies on the Judiciary’s use of AI tools and services; and recommending appropriate action by relevant policy-making bodies, including the Judicial Conference of the United States. The Committee directs the AO to provide a report on the findings of the AI Task Force and any actions taken because of the Task Force’s work not later than 270 days after the enactment of this Act.

#### FEDERAL JUDICIAL CENTER

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$35,121,000
Recommended in the bill .....	34,261,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	– 860,000

#### COMMITTEE RECOMMENDATION

The Federal Judicial Center (FJC) improves the management of Federal Judicial dockets and court administration through education for judges and staff and through research, evaluation, and planning assistance for the courts and the Judicial Conference. The Committee recommends \$34,261,000 for the FJC.

*Third-Party Litigation Funding.*—The Committee recognizes that investor-funded litigation has grown significantly in recent years and raises complex legal, ethical, national security, and economic competition concerns. A nationwide disclosure requirement has not been promulgated through the federal judiciary’s rulemaking process. No later than 180 days after the enactment of this Act, the FJC is directed to report to the Committee on its plans to incorporate discussion of third-party litigation funding into educational activities for all federal judges.

*Objectivity.*—The Committee reminds the FJC that maintaining judicial objectivity is at the core of the U.S. justice system. Guidance or information disseminated by the FJC should not attempt to influence federal judges or the outcome of cases toward a particular party. The FJC is directed to report to the Committee within 180 days of enactment of this Act on the efforts the FJC is taking to ensure that bias is eliminated from its guidance, public facing, and internal educational materials provided to judges and their staff.

*Copyright Law.*—The Committee is concerned with the sudden increase in copyright infringement cases involving the use of unlicensed and pirated works. These cases present complex legal questions that require a high level of judicial expertise and specialized knowledge of copyright law and governing precedent. Therefore, the Committee encourages the FJC to educate judges on U.S. copyright law. Not later than 180 days after the enactment of this Act, the FJC is directed to report to the Committee on its plans to incorporate programming focused on copyright law into its educational activities for judges.

UNITED STATES SENTENCING COMMISSION  
SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$22,677,000
Recommended in the bill .....	22,677,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

COMMITTEE RECOMMENDATION

The purpose of the U.S. Sentencing Commission is to establish, review, and revise sentencing guidelines, policies, and practices for the Federal criminal justice system. The Commission is also required to monitor the operation of the guidelines and to identify and report necessary changes to Congress. The Committee recommends \$22,677,000 for the Commission.

ADMINISTRATIVE PROVISIONS—THE JUDICIARY  
(INCLUDING TRANSFER OF FUNDS)

Section 301. The Committee continues language to permit funds for salaries and expenses to be available for employment of experts and consultant services as authorized by 5 U.S.C. 3109.

Section 302. The Committee continues language that permits up to five percent of any appropriation made available for FY 2027 to be transferred between Judiciary appropriations provided that no appropriation shall be increased by more than ten percent by any such transfer except in certain circumstances. In addition, the language provides that any such transfer shall be treated as a reprogramming of funds under sections 604 and 608 of the accompanying bill and shall not be available for obligation or expenditure except in compliance with the procedures set forth in those sections.

Section 303. The Committee continues language authorizing not to exceed \$11,000 to be used for official reception and representation expenses incurred by the Judicial Conference of the United States.

Section 304. The Committee continues language through FY 2027 regarding the delegation of authority to the Judiciary for contracts for repairs of less than \$100,000.

Section 305. The Committee continues language to authorize a court security pilot program.

Section 306. The Committee includes a new provision requiring the FJC to report on steps it is taking to eliminate bias in external and internal materials provided to federal judges and staff.

TITLE IV—DISTRICT OF COLUMBIA FEDERAL FUNDS

FEDERAL PAYMENT FOR RESIDENT TUITION SUPPORT

Appropriation, fiscal year 2026 .....	\$40,000,000
Recommended in the bill .....	20,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	-20,000,000

The Resident Tuition Support program, also known as the District of Columbia (D.C.) Tuition Assistance Grant (TAG) program, provides annual awards for undergraduate District students to ad-

dress the difference between in state and out-of-state tuition rates and makes it possible for them to attend eligible four-year public universities and colleges nationwide. Grants are also available for students to attend private universities and colleges in the D.C. metropolitan area, private Historically Black Colleges and Universities nationwide, and public two-year community colleges nationwide.

COMMITTEE RECOMMENDATION

The Committee recommends a federal payment of \$20,000,000 for the Resident Tuition Support program. The Committee encourages D.C.’s Chief Financial Officer (CFO) to utilize existing funds in the account for the program if demand is higher than the appropriated level. Further, D.C. can contribute local funds to this program and is authorized to prioritize applications based on income and need if there is demand for the program beyond the available level of Federal funds.

FEDERAL PAYMENT FOR EMERGENCY PLANNING AND SECURITY COSTS  
IN THE DISTRICT OF COLUMBIA

Appropriation, fiscal year 2026 .....	\$90,000,000
Recommended in the bill .....	50,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	- 40,000,000

The District of Columbia is the seat of the Federal Government. The Federal payment for Emergency Planning and Security Costs is provided to help address the impact of the Federal government’s presence in D.C.

COMMITTEE RECOMMENDATION

The Committee recommends a federal payment of \$50,000,000 for emergency planning and security costs and additional costs incurred by D.C.

*Safe DC.*—As the Federal capital city, Washington, D.C., is the only city that belongs to all Americans and that all Americans can claim as theirs. It should showcase beautiful, clean, and safe public spaces. America’s capital must be a place in which residents, commuters, and tourists feel safe at all hours, including on public transit. D.C. hosts Federal events such as Presidential inaugurations, foreign dignitary visits, and military parades. It is also home to many first amendment activity events.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS

Appropriation, fiscal year 2026 .....	\$292,068,000
Recommended in the bill .....	273,977,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	- 18,091,000

Under the National Capital Revitalization and Self-Government Improvement Act of 1997, the Federal government is required to finance the District of Columbia Courts. This Federal payment to the D.C. Courts funds the operations of the District of Columbia Court of Appeals, Superior Court, Court System, and Capital Improvement Program.

COMMITTEE RECOMMENDATION

The Committee recommends a federal payment of \$273,977,000 for operation of the District of Columbia Courts.

The amount recommended by the Committee includes \$12,623,000 for the Court of Appeals, \$129,911,000 for the Superior Court, \$89,145,000 for the Court System, and \$42,298,000 for capital improvements to courthouse facilities. Funds for capital improvements are provided to improve life safety compliance, conduct general repair projects and upgrades, and move the various court offices into owned space and out of leased space.

FEDERAL PAYMENT FOR DEFENDER SERVICES IN DISTRICT OF COLUMBIA COURTS

Appropriation, fiscal year 2026 .....	\$46,005,000
Recommended in the bill .....	46,005,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The D.C. Courts appoint and compensate attorneys to represent persons who are financially unable to obtain such representation.

COMMITTEE RECOMMENDATION

The Committee recommends a federal payment of \$46,005,000 for Defender Services in the D.C. Courts.

FEDERAL PAYMENT TO THE COURT SERVICES AND OFFENDER SUPERVISION AGENCY FOR THE DISTRICT OF COLUMBIA

Appropriation, fiscal year 2026 .....	\$287,017,000
Recommended in the bill .....	277,004,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	-10,013,000

The Court Services and Offender Supervision Agency (CSOSA) for D.C. is an independent Federal agency created by the National Capital Revitalization and Self-Government Improvement Act of 1997. CSOSA acquired operational responsibilities for the former D.C. agencies in charge of probation and parole and houses the Pretrial Services Agency for D.C. within its framework.

COMMITTEE RECOMMENDATION

The Committee recommends a federal payment of \$277,004,000 for CSOSA.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA PUBLIC DEFENDER SERVICE

Appropriation, fiscal year 2026 .....	\$53,629,000
Recommended in the bill .....	53,629,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Public Defender Service (PDS) for D.C. is an independent organization authorized by the National Capital Revitalization and Self-Government Improvement Act of 1997. PDS's purpose is to provide legal representation services within D.C.'s justice system.

COMMITTEE RECOMMENDATION

The Committee recommends a federal payment of \$53,629,000 for PDS for the District.

FEDERAL PAYMENT TO THE CRIMINAL JUSTICE COORDINATING COUNCIL

Appropriation, fiscal year 2026 .....	\$3,451,000
Recommended in the bill .....	3,451,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Criminal Justice Coordinating Council (CJCC) provides a forum for D.C. and Federal law enforcement to identify criminal justice issues and solutions and improve the coordination of their efforts. In addition, the CJCC developed and maintains the Justice Integrated Information System, which provides for the seamless sharing of information with Federal and local law enforcement.

COMMITTEE RECOMMENDATION

The Committee recommends a federal payment of \$3,451,000 to CJCC.

FEDERAL PAYMENT FOR JUDICIAL COMMISSIONS

Appropriation, fiscal year 2026 .....	\$630,000
Recommended in the bill .....	630,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

This appropriation provides funding for two judicial commissions. The first is the Judicial Nomination Commission (JNC), which recommends a panel of three candidates to the President for each judicial vacancy in the District of Columbia Court of Appeals and Superior Court. From the panel selected by the JNC, the President nominates a person for each vacancy and submits his or her name for confirmation to the Senate. The second commission is the Commission on Judicial Disabilities and Tenure (CJDT), which has jurisdiction over all judges of the Court of Appeals and Superior Court to determine whether a judge's conduct warrants disciplinary action and whether involuntary retirement of a judge for health reasons is warranted. In addition, CJDT conducts evaluations of judges seeking reappointment and judges who retire and wish to continue service as a senior judge.

COMMITTEE RECOMMENDATION

The Committee recommends a federal payment of \$330,000 for CJDT and \$300,000 for the JNC.

FEDERAL PAYMENT FOR SCHOOL IMPROVEMENT

Appropriation, fiscal year 2026 .....	\$52,500,000
Recommended in the bill .....	52,500,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Scholarships for Opportunity and Results (SOAR) Act authorizes funds to be evenly divided between D.C. Public Schools, Public Charter Schools, and Opportunity Scholarships.

COMMITTEE RECOMMENDATION

The Committee recommends a federal payment of \$52,500,000 for school improvement. Based on the statutory funding formula, \$8,750,000 is provided for District of Columbia Public Schools, \$17,500,000 is provided for Public Charter Schools, and \$26,250,000 is provided for Opportunity Scholarships.

*Opportunity Scholarships.*—The Committee continues to be concerned by the decline in the number of children able to access opportunity scholarships due to the rise in inflation. The Committee reminds the third-party scholarship administrator of its authority to award scholarships below the statutory maximum.

FEDERAL PAYMENT FOR THE DISTRICT OF COLUMBIA NATIONAL GUARD

Appropriation, fiscal year 2026 .....	\$600,000
Recommended in the bill .....	600,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Major General David F. Wherley, Jr. District of Columbia National Guard Retention and College Access Program pays the costs of a tuition assistance program for guard members.

COMMITTEE RECOMMENDATION

The Committee recommends a federal payment of \$600,000 for the Major General David F. Wherley, Jr. District of Columbia National Retention and College Access Program. The Committee acknowledges the unique role the D.C. National Guard plays in addressing emergencies that may occur as a result of the presence of the Federal government.

FEDERAL PAYMENT FOR TESTING AND TREATMENT OF HIV/AIDS

Appropriation, fiscal year 2026 .....	\$4,000,000
Recommended in the bill .....	4,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

Approximately two percent of D.C.'s population has been diagnosed with HIV/AIDS. This percentage surpasses the generally accepted definition of an epidemic, which is one percent of the population.

COMMITTEE RECOMMENDATION

The Committee recommends a federal payment of \$4,000,000 for testing, education, and treatment of HIV/AIDS.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

Appropriation, fiscal year 2026 .....	\$8,000,000
Recommended in the bill .....	10,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	+2,000,000

The Federal Payment to the D.C. Water and Sewer Authority supports the D.C. Clean Rivers Project, which is designed to reduce combined sewer overflows to the Anacostia and Potomac Rivers and Rock Creek.

COMMITTEE RECOMMENDATION

The Committee recommends a federal payment of \$10,000,000 for implementation of the D.C. Clean Rivers project.

*The Potomac Interceptor (PI).*—The Committee is concerned by the January 2026 collapse of the Potomac Interceptor, which carries wastewater from Virginia and Maryland to the District’s Blue Plains Advanced Wastewater Treatment Center. D.C. is directed to report on the total cost of repairing the PI, the portion of federal funds needed and D.C.’s contribution to the repairs.

DISTRICT OF COLUMBIA FUNDS

The Committee continues to appropriate local funds to D.C. in accordance with and required by Article I, Section 8, clause 17 and Article I, Section 9, clause 7 of the Constitution. The bill provides local funds for the operation of D.C. as submitted by D.C. Council and the Mayor.

TITLE V—INDEPENDENT AGENCIES

ADMINISTRATIVE CONFERENCE OF THE UNITED STATES

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$3,430,000
Recommended in the bill .....	3,430,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Administrative Conference of the United States is an independent agency that studies Federal administrative procedures and processes to recommend improvements to the President, Congress, and other agencies.

COMMITTEE RECOMMENDATION

The Committee recommends \$3,430,000 for ACUS.

CONSUMER FINANCIAL PROTECTION BUREAU

The Consumer Financial Protection Bureau (CFPB) was established under title X of the Dodd-Frank Wall Street Reform and Consumer Protection Act (Act) (P.L. 111–203) as a bureau under the Federal Reserve System (FRS). The Act consolidated authorities previously shared by seven Federal agencies under Federal consumer protection laws in the CFPB and granted CFPB with additional authorities to conduct rulemaking, supervision, and enforcement with respect to Federal consumer financial laws. The CFPB is funded through a mechanism that allows the Bureau to draw from the earnings of the FRS.

The Committee continues to believe that if the CFPB continues to exist the current statutory structure provides insufficient checks on the CFPB’s powers. The Committee’s experience overseeing the Federal Communications Commission, the Federal Trade Commission, the Securities and Exchange Commission, and the Consumer Product Safety Commission, and other Federal agencies with powers to protect consumers and investors all are led by commissions rather than a single director. The Committee continues to support an authorization that transitions the CFPB to a five-member com-

mission. This ensures that multiple disciplines, experiences, and perspectives are integrated into CFPB rules, policies, and enforcement actions. The appointment and removal process and staggered terms of commissioners is a more appropriate check and balance on an agency's operations and priorities, as well as its continuity than a single director.

Relatedly, the Committee continues to support the transition of the CFPB to the discretionary funding cycle. Appearing annually before the Committee to discuss spending priorities provides another check on the Bureau not unlike the oversight of the independent commissions appropriated by Congress.

#### CONSUMER PRODUCT SAFETY COMMISSION

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$150,975,000
Recommended in the bill .....	142,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	–8,975,000

The Consumer Product Safety Act of 1972 established the Consumer Product Safety Commission (CPSC), an independent Federal regulatory agency, to reduce the risk of injury associated with consumer products.

##### COMMITTEE RECOMMENDATION

The Committee recommends \$142,000,000 for the CPSC. The recommendation includes \$2,500,000 for the Virginia Graeme Baker Grant Program and the associated administrative costs to reduce the number of injuries and deaths associated with pools and spas. The recommendation includes \$2,000,000 for the Nicholas and Zachary Burt Memorial Grant Program and the associated administrative costs to ensure that families are protected from carbon monoxide poisoning.

*Pool Safety.*—Drownings and near-drownings in pools and spas pose a significant public health risk to our nation's children. Drowning is a public health crisis, and it remains the leading cause of unintentional death for children ages one to four. The Committee commends the CPSC for establishing the national and grassroots "Pool Safely" campaign, a safety information and education program designed to reduce child drowning and near drowning injuries and maintain a zero-fatality rate for drain entrapments. This multifaceted initiative includes consumer and industry education efforts, press events, partnerships, outreach, and advertising. The Committee includes \$2.5 million to further the VGB national public education campaign to raise awareness about drowning prevention.

##### ADMINISTRATIVE PROVISIONS—CONSUMER PRODUCT SAFETY COMMISSION

Section 501. The Committee continues a provision prohibiting funds to finalize, implement, or enforce the proposed rule on recreational off highway vehicles until a study is completed by the National Academy of Sciences.

Section 502. The Committee continues a provision that none of the funds provided may be used to promulgate, implement, admin-

ister, or enforce any regulation issued by the CPSC to ban gas stoves as a class of products.

Section 503. The Committee includes a new provision that prohibits funds to finalize the proposed rule on table saws.

Section 504. The Committee includes a new provision that prohibits funds from finalizing, implementing, or enforcing the proposed rule on debris penetration hazards in off highway vehicles until a study is completed by the National Academy of Sciences.

COUNCIL OF THE INSPECTORS GENERAL ON INTEGRITY AND EFFICIENCY

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$5,450,000
Recommended in the bill .....	2,850,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	-2,600,000

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) is responsible for supporting the Offices of the Inspector General across the federal government.

COMMITTEE RECOMMENDATION

The Committee recommends \$2,850,000 for CIGIE to support activities related to the training and needs of the Offices of the Inspectors General, including \$850,000 for the Inspectors General Council Fund to update and maintain the website oversight.org; of which \$1,000,000 is provided to support the needs of PRAC.

*Cracking Down on Fraud.*—The Committee supports the Administration’s multifaceted efforts to detect and stop waste, fraud, abuse, and other improper and fraudulent payments, particularly at the state level. The Committee directs the Pandemic Response Accountability Committee (PRAC) to establish a pilot program that utilizes its early warning fraud detection system at the state level. PRAC is directed to work with state attorneys general and Inspectors General to utilize the system to identify and stop waste, fraud, abuse, and other improper and fraudulent payments at the state level.

ELECTION ASSISTANCE COMMISSION

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$23,860,000
Recommended in the bill .....	17,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	-6,860,000

The Election Assistance Commission (EAC) is a bipartisan Federal commission that helps election officials administer, and voters participate in elections. Established by the Help America Vote Act of 2002 (HAVA), the EAC distributes, administers, and audits HAVA funds, serves as the Nation’s clearinghouse for information on election administration, conducts the Election Administration and Voting Survey and other studies, develops the Voluntary Voting System Guidelines, accredits testing laboratories and certifies voting systems, and administers the National Mail Voter Registra-

tion Form in accordance with the National Voter Registration Act of 1993.

COMMITTEE RECOMMENDATION

The Committee recommends \$17,000,000 for the Salaries and Expenses of the EAC.

ELECTION SECURITY GRANTS

Appropriation, fiscal year 2026 .....	\$45,000,000
Recommended in the bill .....	15,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	- 30,000,000

As authorized under sections 101, 103, and 104 of the Help America Vote Act of 2002 (P.L. 107-252), the EAC makes payments to states for activities to improve the administration of elections for Federal office, including to enhance election technology and make election security improvements.

COMMITTEE RECOMMENDATION

The Committee recommends \$15,000,000 for the EAC to make payments to states for activities to improve the administration of elections for Federal office and enhance election technology and make election security improvements.

*Election Infrastructure.*—The Committee is concerned about the aging election infrastructure and lack of resources available for state and local election offices. The EAC is directed to evaluate the state of election machinery and submit a strategy to replace outdated election machines, improve cyber and physical security protections, and counter rising threats to the security and integrity of elections.

FEDERAL COMMUNICATIONS COMMISSION

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$416,112,000
Recommended in the bill .....	390,192,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	- 25,920,000

The mission of the Federal Communications Commission (FCC) is to implement and enforce the Communications Act of 1934 and ensure the availability of high-quality communications services for all Americans.

COMMITTEE RECOMMENDATION

The Committee recommends \$390,192,000 for the Salaries and Expenses of the FCC, to be derived from offsetting collections. The Committee also includes a cap of \$132,681,000 for the administration of spectrum auctions. The appropriation includes funding for continued implementation of the Broadband Deployment Accuracy and Technology Availability (DATA) Act.

*Rip and Replace Report.*—The Committee is aware of the FCC’s ongoing process to address certain Chinese communications equipment and services through the Secure and Trusted Communications Network Act of 2019. This Rip and Replace program is intended to ensure the removal of equipment on the Covered List

that poses a national security threat. It is essential to remove this untrusted telecommunications equipment, including equipment made by Huawei and ZTE, from our networks to protect American interests, privacy, and intellectual property. These companies are subject to the whims of the Chinese Communist Party and are known to have engaged in espionage, intellectual property theft, and failures to provide key security. Within 120 days of enactment of this Act, the FCC is directed to brief the Committee on the status of current Chinese technology and equipment eligible for the Rip and Replace program, including information on the number of at-risk networks, the number of grant requests received and outstanding, key security vulnerabilities the FCC has identified through the program, and policies and procedures in place to ensure program integrity is protected.

*Rural Broadband Access and the 5G Fund.*—The Committee continues to recognize the need to address the digital divide, including the need to bring mobile 5G services to unserved and underserved communities, and believes that deployment of broadband in rural and economically disadvantaged areas is a driver of economic development, jobs, and new educational opportunities. The Committee is concerned that the current budget for the 5G Fund for Rural America will not be sufficient to support nationwide 5G services. The FCC is encouraged to consider mobile 5G connectivity nationwide as well as changes in technology and service within the 5G framework when allocating resources in the Universal Service Fund (USF).

*Lifeline Program.*—The Committee urges the FCC, as part of its ongoing efforts to modernize and reform the Lifeline Program, to evaluate whether the current Lifeline support amount is sufficient to enable low-income and rural households to obtain broadband service capable of meeting the data and connectivity needs required to participate in today’s digital economy.

*E-Rate for School Cybersecurity.*—The Committee remains concerned about the increasing number of ransomware and other cyberattacks on schools and libraries around the country. These attacks disrupt the ability of these institutions to educate; steal student, staff, and library patron data; and extort ransom payments from these institutions. The FCC has proposed the Schools and Libraries Cybersecurity Pilot Program, a \$200 million pilot program, that would allow the FCC to gather valuable data concerning the cybersecurity services that would best help K–12 schools and libraries address the growing cyber threats facing their broadband networks. As soon as possible and no later than the FCC’s publication of its 2027 Eligible Services List for the agency’s E-Rate program, the FCC is directed to conclude its proceeding by adopting final rules for the Schools and Libraries Cybersecurity Pilot Program.

*Affordable Connectivity Program Report.*—The Committee is aware that available funding for the Affordable Connectivity Program ended in 2024. Within 120 days of enactment of this Act, the FCC is directed to provide a briefing to the Committee on existing programs to ensure that low-income Americans stay connected.

*Rural Broadband Access.*—The Committee believes that deployment of broadband in rural and economically disadvantaged areas is a driver of economic development, jobs, and new educational op-

portunities. The Committee supports the FCC's efforts to judiciously allocate the USF to these areas.

*Digital Discrimination.*—The Committee is concerned about the impact of the final rule entitled “The Infrastructure Investment and Jobs Act: Prevention and Elimination of Digital Discrimination,” (89 Fed. Reg. 4128 (January 22, 2024)) on fixed broadband internet service providers, including broadband providers with fewer than 200,000 customers, as well as consumers. The Committee encourages the FCC to conduct outreach to such providers to gather information on the rule's adverse impact.

*Amateur Radio Services.*—Amateur Radio Services are a critically important component of the nation's communications infrastructure. The Committee is concerned that private land use restrictions may inhibit, restrict, and/or impair the essential functionality of this emergency communications service. The FCC is encouraged to evaluate existing authorities within the over-the-air-reception devices regulations and elsewhere that could be utilized to eliminate or mitigate private land use restrictions on amateur radio.

*Spectrum Needs.*—The FCC is encouraged to coordinate with the NTIA to consider ways to address the spectrum needs of all stakeholders to ensure government and commercial wireless needs are met.

*Spam Calls.*—The Committee is concerned by the continued prevalence of spam and robocalls and encourages the FCC to work alongside the FTC to study the creation of a text-reporting number to report violations of the Do Not Call Registry directly to the Commissions.

*Lower 900 MHz Band.*—The Committee is concerned with the impact of reconfiguring or repurposing the Lower 900 MHz band in a manner that authorizes high-power terrestrial operations in the band. Reconfiguring the band could have significant implications for the safety and operations of RFID devices, critical infrastructure, electronic highway tolling systems, aviation, retail, and manufacturing tracking systems, and home security systems. The FCC is strongly encouraged to conduct a thorough cost-benefit analysis of any reconfiguration or repurposing of the Lower 900 MHz band, including the impact on public safety, and to consult and engage with stakeholders that would be impacted by any such changes to the Lower 900 MHz band. The FCC is directed to brief the Committees on Appropriations and the House Committee on Energy and Commerce and the Senate Committee on Commerce, Science, and Transportation on any proposal to reconfigure or repurpose the Lower 900 MHz band.

ADMINISTRATIVE PROVISIONS—FEDERAL COMMUNICATIONS  
COMMISSION

Section 505. The Committee continues and modifies a provision extending an exemption from the Antideficiency Act for the USF.

Section 506. The Committee continues a provision prohibiting the FCC from changing rules governing the USF regarding single connection or primary line restrictions.

Section 507. The Committee includes a new provision prohibiting funding for the Digital Discrimination Rule.

FEDERAL DEPOSIT INSURANCE CORPORATION  
OFFICE OF THE INSPECTOR GENERAL

Appropriation, fiscal year 2026 .....	\$48,500,000
Recommended in the bill .....	48,500,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

Funding for the Office of the Inspector General (OIG) at the Federal Deposit Insurance Corporation (FDIC) is provided pursuant to 31 U.S.C. 1105(a)(25), which requires a separate appropriation for each OIG established under section 11(2) of the Inspector General Act of 1978.

COMMITTEE RECOMMENDATION

The Committee recommends \$48,500,000 from the Deposit Insurance Fund and the Federal Savings and Loan Insurance Corporation Resolution Fund to finance the OIG. Of that amount, the Committee is directing \$1,500,000 to be available until expended to respond to unanticipated events such as several banks failing at one time.

FEDERAL ELECTION COMMISSION  
SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$80,857,000
Recommended in the bill .....	76,500,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	-4,357,000

The Federal Elections Commission (FEC) administers the disclosure of campaign finance information, enforces limitations on contributions and expenditures, and performs other tasks related to Federal elections.

COMMITTEE RECOMMENDATION

The Committee recommends \$76,500,000 for the Salaries and Expenses of the FEC.

FEDERAL LABOR RELATIONS AUTHORITY  
SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$29,500,000
Recommended in the bill .....	29,500,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

Established by title VII of the Civil Service Reform Act of 1978, the Federal Labor Relations Authority (FLRA) serves as a neutral arbiter in the labor activities of non-postal Federal employees, Departments and agencies, and Federal unions on matters outlined in the Act, including collective bargaining and the settlement of disputes. In its role, the FLRA recognizes the Federal government as an employer. Under the Foreign Service Act of 1980, the FLRA also addresses similar issues affecting Foreign Service personnel by providing staff support for the Foreign Service Impasse Disputes Panel and the Foreign Service Labor Relations Board.

COMMITTEE RECOMMENDATION

The Committee recommends \$29,500,000 for the FLRA.

FEDERAL TRADE COMMISSION

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$383,600,000
Recommended in the bill .....	383,600,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Federal Trade Commission (FTC)’s mission is to enforce various Federal antitrust and consumer protection laws. Appropriations for both the Antitrust Division of the Department of Justice and the FTC are partially financed by Hart-Scott-Rodino (HSR) Act premerger filing fees. The FTC’s appropriation is also partially offset by Do Not Call Registry fees.

COMMITTEE RECOMMENDATION

The Committee recommends \$383,600,000 for the Salaries and Expenses of the FTC. The Congressional Budget Office estimates \$313,000,000 of collections from HSR premerger filing fees and \$17,000,000 of collections from Do Not Call fees, which partially offset the appropriation requirement for this account.

*Stopping Unethical Adoption Practices.*—The Committee remains concerned by the practices of unlicensed adoption intermediaries engaging in fraudulent or deceptive practices concerning domestic private adoption. The Committee recognizes the work FTC has done in researching this matter and sending warning letters to entities that may have engaged in unlawful behavior. The FTC is directed to continue investigating and to take action to enforce the laws against unfair or deceptive business practices in this area. The FTC shall provide a written report to the Committee within 120 days of enactment of this Act on the findings and enforcement actions taken on this issue.

*Contact Lenses.*—The Committee continues to support the long-standing regulation and oversight of the contact lens marketplace, including enforcement of the Contact Lens Rule’s verification and prescription release requirements and coordination with the Food and Drug Administration (FDA) to protect patient safety. The Committee looks forward to being briefed by the FTC, as required by the Joint Explanatory Statement accompanying the Financial Services and General Government Appropriations Act of 2026, on its plans to reevaluate the Contact Lense Rule and protect patients from the potential health risks of non-compliant automated telephone verification such as the substitution of lenses not prescribed by a patient’s doctor.

ADMINISTRATIVE PROVISIONS—FEDERAL TRADE COMMISSION

Section 508. The Committee includes a new provision prohibiting further regulatory action on the Earnings Claims and Business Opportunity Rulemakings until a clear statement of need is made or other industry analysis is considered.

Section 509. The Committee includes a new provision prohibiting funds for the implementation and enforcement of any rule defining

or describing unfair methods of competition for purposes of the FTC Act.

#### GENERAL SERVICES ADMINISTRATION

The Committee continues several reporting requirements for the GSA for FY 2027 and includes new reporting requirements.

*Spending Report.*—Within 50 days of the end of each quarter, GSA is directed to submit a spending report to the Committee. The reports shall include actual obligations incurred and estimated obligations for the remainder of the fiscal year for each appropriation in the Federal Buildings Fund (FBF) and regular discretionary appropriations. The reports must also include obligations by object class, program, project, and activity.

*Agency Headcount.*—GSA is directed to report staffing numbers to the Committees on Appropriations on a quarterly basis. The GSA shall provide a headcount of FTE employees and reinstatements broken out for the Office of the Administrator, FAS, PBS, as well as its staff offices and independent offices.

*Public Buildings Reporting Requirements.*—The Committee reminds GSA of the public buildings reforms included in the Thomas R. Carper Water Resources Development Act of 2024 (Public Law 118–272) and the reporting requirements included in that Act for the House and Senate Committees on Appropriations, House Committee on Transportation and Infrastructure, and Senate Committee on Environment and Public Works. The Committee recognizes the importance of these reporting and notification requirements as the Committee exercises oversight of the Federal Buildings Fund (FBF).

*Report on IT Products.*—The Committee continues to be concerned about IT products from companies with ties to the People’s Republic of China on GSA Multiple Award Schedules. According to GSA Inspector General reports published in 2023 and 2024, GSA has sold products on the Schedules that have been banned outright by the U.S. government. The Committee looks forward to the results of the Administrator audit on these products as directed in *Consolidated Appropriations Act, 2026*.

*Deferred Maintenance.*—The Committee is concerned that deferred maintenance costs on federal real property are rising at an unsustainable rate. The Committee recognizes that by selling federal real property the federal government can save taxpayers’ dollars but the process for disposing of federal real property is burdensome and bureaucratic. GSA is directed to conduct a study on the administrative and regulatory burdens to the disposal process for federal real property with high levels of deferred maintenance and report back findings to the Committee.

*Delinquent Repairs in Buildings Housing the Federal Judiciary.*—The Committee recognizes the need for a clear, long-term plan to address the most urgent delinquent repairs and alterations in government-owned buildings that house Judiciary operations. GSA is directed to complete an assessment of the condition of all buildings housing the Federal Judiciary and to share its five-year plans, building evaluation reports and any other related assessments with the Judiciary. GSA is further directed to jointly prioritize the repair and alterations requirements identified in those assessments with the Judiciary, based on their impact on

safety, security, and Judiciary operations. GSA must report the first \$1 billion of major repair and alteration requirements (those costing over the prospectus threshold) on that prioritized list to the Committees on Appropriations no later than 180 days after enactment of this Act. Finally, GSA is directed to collaborate with the Judiciary to identify its most urgent requirements in GSA’s annual budget requests.

REAL PROPERTY ACTIVITIES

FEDERAL BUILDINGS FUND

LIMITATIONS ON AVAILABILITY OF REVENUE

(INCLUDING TRANSFERS OF FUNDS)

Limitations on Availability of Revenue:	
Limitation on availability, fiscal year 2026 .....	\$9,686,761,000
Recommended in the bill .....	9,735,915,000
Bill Compared with:	
Availability limitation, fiscal year 2026 .....	+49,154,000

The FBF finances the activities of the PBS, which provides space and services for Federal agencies in a relationship like that of landlord and tenant. The FBF, established in 1975, replaces direct appropriations with income derived from rent assessments, which approximate commercial rates for comparable space and services. The Committee makes funds available through a process of placing limitations on obligations from the FBF as a way of allocating funds for various FBF activities.

COMMITTEE RECOMMENDATION

The Committee recommends a limitation on the availability of funds of \$9,735,915,000 for the FBF.

Historically, prior to obligating funds for prospectus-level construction, alterations, or leases, GSA has waited for the project to be authorized through a resolution approved by the Committee on Transportation and Infrastructure in the House and the Committee on Environment and Public Works in the Senate as required by title 40 of the United States Code and in accordance with the proviso included in the FBF appropriations limiting the obligation of funds to prospectus-level projects approved by the authorizing committees. The Committee supports this process and believes that prospectus-level projects warrant a thorough review from both the Appropriations Committee and the authorizing committees. The Committee expects GSA to continue to follow this process.

*State of the Portfolio.*—Within 45 days of enactment of this Act, GSA shall submit to the Committee a report on the state of the Public Buildings Service real estate portfolio for FY 2027. The report should be comparable to the tabular information provided in past State of the Portfolio reports, including, but not limited to, the number of leases; the number of buildings; amount of square feet, revenue, expenses by type, and vacant space; top customers by square feet and annual rent; and completed new construction, completed major repairs and alterations, and disposals, in total and by region where appropriate. The report should include an estimate on unoccupied space in Federally owned buildings and privately owned buildings with Federal leases.

*Preventing and Addressing Deferred Maintenance and Repairs.*—The Committee continues to be concerned with the substantial deferred maintenance and repairs backlog in GSA owned and managed real property. Failing to maintain and repair Federal buildings can lead to the premature replacement of assets and to costlier repairs, imposing significant avoidable costs on the taxpayer. GSA should prioritize addressing and preventing deferred maintenance in Federal buildings. GSA is directed, within 90 days of enactment of this Act, to evaluate the deferred maintenance responsibilities within its real property portfolio and provide the House and Senate Committees on Appropriations with a status report on deferred maintenance within its portfolio and the GSA’s plans to prevent and address deferred maintenance going forward.

*Classical Federal Buildings.*—The Committee recognizes that Federal public buildings should be visibly identifiable as civic buildings and reflect regional, traditional, and classical architectural heritage. Public architecture should uplift and beautify public spaces, respect regional traditions, and ennoble our system of self-government. The Committee further believes this is best achieved by designing Federal buildings in classical or traditional architectural styles. The Committee continues to encourage GSA to incorporate classical and traditional architecture in the planning and design of future Federal buildings.

*Reclaimed Refrigerants.*—The Committee continues to recognize the beneficial use of reclaimed refrigerants for servicing equipment in Federal buildings and facilities, particularly given the increasing risk of U.S. reliance on China to provide refrigerant to service legacy HVAC equipment. The Committee noted in House Report 119–236 the large number of Federal facilities, and the widespread use of imported refrigerants, in urging GSA to give preference to the use of domestically sourced reclaimed refrigerants across Federal buildings and facilities, thereby reducing U.S. reliance on foreign manufacturers, including China. The Committee further directs GSA to provide a report to the Committee, not later than 90 days following enactment of this Act, regarding steps taken to reduce reliance on imported refrigerants and to utilize domestically sourced reclaimed refrigerants within federal government buildings and facilities.

CONSTRUCTION AND ACQUISITION

Limitations on Availability of Revenue:	
Limitation on availability, fiscal year 2026 .....	\$165,661,000
Recommended in the bill .....	165,661,000
Bill compared with:	
Availability limitation, fiscal year 2026 .....	---

The construction and acquisition fund finances the project cost of design, construction, and management and inspection costs of new Federal facilities.

*Feasibility Studies.*—The Committee is concerned that courthouses throughout the U.S. continue to wait on GSA’s completion of phase 1 feasibility studies as part of the Federal Judiciary Courthouse Project Priorities process. To advance these studies in a timely manner, GSA is encouraged to prioritize completion of these studies through the reassignment of internal staff or by engaging consultant services as authorized by 5 U.S.C. 3109.

COMMITTEE RECOMMENDATION

The Committee recommends a limitation on the availability of funds of \$165,661,000 for Construction and Acquisition.

REPAIRS AND ALTERATIONS

Limitations on Availability of Revenue:	
Limitation on availability, fiscal year 2026 .....	\$933,553,000
Recommended in the bill .....	982,707,000
Bill compared with:	
Availability limitation, fiscal year 2026 .....	+49,154,000

The repairs and alterations account funds the project cost of design, construction, management, and inspection for the repair, alteration, and modernization of existing real estate assets in addition to various special programs.

COMMITTEE RECOMMENDATION

The Committee recommends a limitation of \$982,707,000 to remain available until expended for repairs and alterations.

*Major Repairs and Alterations.*—The Committee recommends \$318,154,000.

*Basic Repairs and Alterations.*—The Committee recommends \$549,000,000 for non-recurring repairs and alterations projects between \$10,000 and the current prospectus threshold of \$3,095,000.

*Special Emphasis Programs.*—The Committee recommends \$115,553,000 for special emphasis programs.

*Chinese Technology and Equipment in Federal Buildings and Leases.*—The Committee continues to be concerned with the use of Chinese technology and equipment on Federal property or privately-owned buildings with Federal leases. Within 180 days of enactment of this Act, GSA is directed to brief the Committee on its plan to remove and replace any technology or equipment that is on the FCC Covered List (List of Equipment and Services Covered by Section 2 of the Secure Networks Act).

RENTAL OF SPACE

Limitations on Availability of Revenue:	
Limitation on availability, fiscal year 2026 .....	\$5,547,593,000
Recommended in the bill .....	5,574,593,000
Bill compared with:	
Availability limitation, fiscal year 2026 .....	---

The rental of space program funds lease payments made to privately-owned buildings, temporary space for Federal employees during major repair and alteration projects, and relocations from Federal buildings due to forced moves and relocations because of health and safety conditions.

COMMITTEE RECOMMENDATION

The Committee recommends a limitation of \$5,574,593,000 for rental of space. The Committee expects GSA to continue its efforts to reduce its leased inventory.

BUILDING OPERATIONS

Limitations on Availability of Revenue:	
Limitation on availability, fiscal year 2026 .....	\$3,012,954,000
Recommended in the bill .....	3,012,954,000
Bill compared with:	
Availability limitation, fiscal year 2026 .....	---

The building operations account funds services that Federal agencies in GSA-owned buildings and occasionally in GSA-leased buildings, when not provided by the lessor, directly benefit from, such as building security; cleaning; utilities; window washing; snow removal; pest control; and maintenance of heating, air conditioning, ventilating, plumbing, sewage, electrical, elevator, escalator, and fire protection systems. In addition, this account funds all the personnel and administrative expenses for carrying out construction and acquisition, repair and alteration, and leasing activities.

*Building Utilization.*—GSA shall submit to the Committee, in coordination with the Office of Management and Budget, a report on federal agency office space utilization and proposals for increasing efficient use of federal office space no later than 120 days after enactment of this Act.

*Fire Protection Systems.*—The Committee is concerned about recent reports from the GSA’s Office of the Inspector General that several Public Buildings Service (PBS) managed buildings are deficient when it comes to fire safety. PBS is directed to audit fire safety compliance at federal facilities and courthouses under its control to identify and correct basic fire safety issues. In addition, within 180 days of enactment of this act, GSA is directed to report to the Committee any major deficiencies with fire safety systems in PBS managed federal buildings and the estimated costs to correct them.

*Innovative Maintenance Technologies.*—The Committee recognizes that the maintenance of federally owned buildings consumes significant resources within the FBF’s Building Operations account, and that exterior building cleaning, window washing, and protective coating application using traditional methods such as scaffolding, aerial lifts, and rope-access systems involve substantial cost, time, and worker safety risk. The Committee recognizes that domestically manufactured unmanned aircraft systems (UAS) and autonomous robotic technologies may be able to perform these functions at significantly reduced cost. PBS is directed to examine the feasibility of deploying UAS and autonomous robotic systems for exterior maintenance operations at GSA-owned federal buildings.

COMMITTEE RECOMMENDATION

The Committee recommends a limitation of \$3,012,954,000 for building operations and maintenance. Not later than 60 days after enactment of this Act, the Administrator shall submit to the Committee a spend plan, by region, regarding the use of these funds.

GENERAL ACTIVITIES

GOVERNMENT-WIDE POLICY

Appropriation, fiscal year 2026 .....	\$64,000,000
Recommended in the bill .....	64,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Office of Government-Wide Policy provides Federal agencies with guidelines, best practices, and performance measures for complying with all the laws, regulations, and executive orders related to acquisition and procurement, personal and real property management, travel and transportation management, electronic customer service delivery, and use of Federal advisory committees.

COMMITTEE RECOMMENDATION

The Committee recommends \$64,000,000 for Government-wide Policy.

*Per Diem Rate Review.*—The Committee encourages GSA to review per diem rates and determine if metropolitan statistical areas should be used as boundary areas instead of county lines. GSA should particularly focus on non-standard per diem rates in cities that have significantly increased in population since FY 2021, such as Austin, Charlotte, Dallas, Miami, and Phoenix.

*Secure Online Access.*—The Committee encourages GSA to work with agencies government-wide to utilize and provide high assurance identity verification and authentication services that are effective in identifying and stopping fraud; enable access in both federal and federally funded programs; and are linked directly to each department or respective agency website. The Committee expects GSA to brief on the status of website integration by each agency not later than 120 days after enactment of this Act.

OPERATING EXPENSES

Appropriation, fiscal year 2026 .....	\$48,000,000
Recommended in the bill .....	48,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

This account provides appropriations for activities that are not feasible for a user fee arrangement. Included under this heading are personal property utilization and donation activities of the Federal Acquisition Service (FAS); real property utilization and disposal activities of the PBS; select management and administration activities including support of government-wide emergency management activities; and top-level, agency-wide management communication activities.

COMMITTEE RECOMMENDATION

The Committee recommends \$48,000,000 for operating expenses. Within the amount provided, \$25,902,000 is for Real and Personal Property Management and Disposal and \$22,098,000 is for the Office of the Administrator.

CIVILIAN BOARD OF CONTRACT APPEALS

Appropriation, fiscal year 2026 .....	\$10,248,000
Recommended in the bill .....	10,248,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

This account provides appropriations for the Civilian Board of Contract Appeals (CBCA). The CBCA is charged with facilitating the prompt, efficient, and inexpensive resolution of disputes using alternate dispute resolution.

COMMITTEE RECOMMENDATION

The Committee recommends \$10,248,000 for the CBCA.

OFFICE OF INSPECTOR GENERAL

Appropriation, fiscal year 2026 .....	\$73,837,000
Recommended in the bill .....	72,500,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	- 1,337,000

The GSA Office of Inspector General (GSA IG) provides agency-wide audit and investigative functions to identify and correct GSA management and administrative deficiencies that create conditions for existing or potential instances of fraud, waste, and mismanagement. The audit function provides internal and contract audits. Internal audits review and evaluate all facets of GSA operations and programs, test internal control systems, and develop information to improve operating efficiencies and enhance customer services. Contract audits provide professional advice to GSA contracting officials on accounting and financial matters relative to the negotiation, award, administration, repricing, and settlement of contracts. The investigative function provides for the detection and investigation of improper and illegal activities involving GSA programs, personnel, and operations.

COMMITTEE RECOMMENDATION

The Committee recommends \$72,500,000 for the GSA IG.

*Preventing Human Trafficking in Government Contracts.*—The Committee reaffirms the United States’ zero-tolerance policy toward human trafficking, including within federal contracts, grants, and cooperative agreements. While Congress has taken steps to strengthen federal contracting reporting requirements—most notably through the Trafficking Victims Protection Act of 2000—the Committee is concerned by recent findings from the GAO indicating that allegations of human trafficking in federal contracting persist.

The Committee encourages that, upon entering into a grant, contract, or cooperative agreement, if a duly authorized representative of the recipient determines that the recipient, a subcontractor, subgrantee has engaged in any of the activities prohibited under section 106(g) of the Trafficking Victims Protection Act of 2000, such determination should be promptly reported to the appropriate oversight official.

The GSA IG is directed to initiate an investigation into any reported violations. Pending the outcome of such investigation, payments under the grant, contract, or cooperative agreement should be suspended. Furthermore, funding should remain suspended until the recipient has taken appropriate remedial action, as determined by the GSA IG.

ALLOWANCES AND OFFICE STAFF FOR FORMER PRESIDENTS

Appropriation, fiscal year 2026 .....	\$5,353,000
Recommended in the bill .....	5,200,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	- 153,000

This appropriation provides pensions, office staff, and related expenses for former Presidents.

COMMITTEE RECOMMENDATION

The Committee recommends \$5,200,000 for allowances and office staff for former Presidents.

FEDERAL CITIZEN SERVICES FUND

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2026 .....	\$70,000,000
Recommended in the bill .....	70,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Federal Citizen Services Fund provides for the salaries and expenses of GSA’s Office of Citizen Services and Innovative Technologies. The Fund enables citizen access and engagement with government through an array of operational programs and direct citizen-facing services. The Fund also provides electronic or other methods of access to and understanding of Federal information, benefits, and services to citizens, businesses, local governments, and the media.

COMMITTEE RECOMMENDATION

The Committee recommends \$70,000,000 for the Federal Citizen Services Fund.

*Digital Service Design and Website Modernization.*—The Committee recognizes the importance of modern, accessible, and user-centered digital services as a core component of effective government service delivery. Many federal websites and digital platforms remain outdated, difficult to navigate, and costly to maintain, limiting agencies’ ability to communicate clearly with the public and deliver services efficiently. The Committee encourages GSA to support and promote the use of modern, commercial-available, AI-enabled design, and collaboration tools that accelerate agencies’ ability to create, redesign, and maintain internal and external websites and digital services in a more efficient, cost effective, and user-centric way.

*FedRAMP 20x Modernization and Agency Adoption.*—The Committee recognizes GSA’s efforts to modernize the Federal Risk and Authorization Management Program, including through the FedRAMP 20x initiative, to improve the efficiency, scalability, and effectiveness of cloud security authorizations. The Committee encourages GSA to continue prioritizing automation, continuous monitoring, and technology-driven evidence collection to accelerate the adoption of commercial technologies while maintaining strong cybersecurity protections. The Committee directs GSA to request that agencies clarify their progress and timelines for accepting FedRAMP 20x authorizations and adopting 20x modernization efforts. The Committee further encourages GSA to provide clear support and guidance to relevant agencies on the adoption of FedRAMP 20x authorization pathways. The Committee emphasizes the importance of ensuring that the FedRAMP Program Management Office has sufficient and stable resources to carry out modernization efforts at scale. Finally, the Committee directs GSA to

brief the Committees on Appropriations within 30 days of enactment of this Act on progress, resource needs, and lessons learned from FedRAMP modernization initiatives.

TECHNOLOGY MODERNIZATION FUND

Appropriation, fiscal year 2026 .....	\$5,000,000
Recommended in the bill .....	5,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Technology Modernization Fund (TMF) account is a revolving fund that allows for investment in digital transformation initiatives across the Federal government. The TMF allows the government to fund larger, multi-year technology upgrades or urgent cybersecurity needs through promoting an iterative, outcome-driven funding process.

COMMITTEE RECOMMENDATION

The Committee recommends \$5,000,000 for the Technology Modernization Fund.

ASSET PROCEEDS AND SPACE MANAGEMENT FUND

Appropriation, fiscal year 2026 .....	\$143,328,000
Recommended in the bill .....	193,328,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	+50,000,000

The Asset Proceeds and Space Management Fund finances GSA activities to execute the recommendations made by the Public Buildings Reform Board (PBRB) and approved by the Office of Management and Budget (OMB) consistent with the Federal Assets Sale and Transfer Act of 2016 (FASTA), P.L. 114–287.

COMMITTEE RECOMMENDATION

The Committee recommends \$193,328,000 for the Asset Proceeds and Space Management Fund.

ADMINISTRATIVE PROVISIONS—GENERAL SERVICES ADMINISTRATION

(INCLUDING TRANSFER OF FUNDS)

Section 510. The Committee continues a provision providing authority for the use of funds for the hire of motor vehicles.

Section 511. The Committee continues a provision providing that funds made available for activities of the FBF may be transferred between appropriations with advance approval of the Committees on Appropriations.

Section 512. The Committee continues a provision requiring funds proposed for developing courthouse construction requests to meet appropriate standards and the priorities of the Judicial Conference.

Section 513. The Committee continues a provision providing that no funds may be used to increase the amount of occupiable square feet, provide cleaning services, security enhancements, or any other service usually provided, to any agency which does not pay the assessed rent.

Section 514. The Committee continues a provision that permits GSA to pay small claims (up to \$250,000) made against the Federal Government.

Section 515. The Committee continues a provision requiring the Administrator to ensure that the delineated area of procurement for all lease agreements is identical to the delineated area included in the prospectus unless prior notice is given to the committees of jurisdiction.

Section 516. The Committee continues a provision requiring a spend plan for projects under the Federal Citizen Services Fund.

HARRY S TRUMAN SCHOLARSHIP FOUNDATION

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$2,970,000
Recommended in the bill .....	2,500,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	– 470,000

The Harry S Truman Scholarship Foundation is an independent agency established by Congress in 1975 (Public Law 93–642) to encourage exceptional college students to pursue careers in public service through the Truman Scholarship program. The Truman Scholarship is a merit-based award available to college juniors who plan to pursue careers in government or elsewhere in public service.

COMMITTEE RECOMMENDATION

The Committee recommends \$2,500,000 for the Harry S Truman Scholarship Foundation.

*Eliminating Ideological Bias.*—The Committee is aware of concerns regarding ideological bias in the selection process of Truman Scholars. The Committee looks forward to receiving a report, as required by the Joint Explanatory Statement accompanying the Financial Services and General Government Appropriations Act of 2026, from the Harry S Truman Scholarship Foundation (the Foundation), on its policies and procedures to ensure the application process is free of political or ideological bias, including specific steps the Foundation is taking to attract more candidates from across the ideological spectrum.

MERIT SYSTEMS PROTECTION BOARD

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2026 .....	\$51,480,000
Recommended in the bill .....	51,480,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	— — —

The Merit Systems Protection Board (MSPB) is an independent, quasi-judicial agency established to protect the civil service merit system. The MSPB adjudicates appeals primarily involving personnel actions, certain Federal employee complaints, and retirement benefits issues. The MSPB reports to the President whether merit systems are sufficiently free of prohibited employment practices.

COMMITTEE RECOMMENDATION

The Committee recommends \$51,480,000 for the MSPB. The recommendation includes a transfer of \$2,345,000 from the Civil Service Retirement and Disability Fund.

MORRIS K. UDALL AND STEWART L. UDALL FOUNDATION

MORRIS K. UDALL AND STEWART L. UDALL TRUST FUND

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2026 .....	\$1,582,000
Recommended in the bill .....	1,582,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The General Fund payment to the Morris K. Udall and Stewart L. Udall Trust Fund invests in Treasury securities with maturities suitable to meet the needs of the Fund. Interest earnings from the investments are used to carry out the activities of the Morris K. Udall and Stewart L. Udall Foundation. The Foundation awards scholarships, fellowships, and grants, and funds activities of the Udall Center. The Foundation also supports training programs for professionals in healthcare policy and public policy, such as the Native Nations Institute for Leadership, Management, and Policy (NNI). NNI provides Native Americans with leadership and management training and analyzes policies relevant to tribes.

COMMITTEE RECOMMENDATION

The Committee recommends \$1,582,000 for the Morris K. Udall and Stewart L. Udall Trust Fund.

ENVIRONMENTAL DISPUTE RESOLUTION FUND

Appropriation, fiscal year 2026 .....	\$3,862,000
Recommended in the bill .....	3,862,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The John S. McCain III National Center for Environmental Conflict Resolution is a federal program established by Public Law 105–156 to assist parties in resolving environmental, natural resource, and public lands conflicts. The National Center is a program of the Morris K. Udall and Stewart L. Udall Foundation and serves as an impartial, nonpartisan resource providing professional expertise, services, and resources to all parties involved in such disputes. The National Center helps parties determine whether collaborative problem solving is appropriate for specific environmental conflicts, how and when to bring all the parties together for discussion, and whether a third-party facilitator or mediator might be helpful in assisting the parties in their efforts to reach consensus or to resolve the conflict. In addition, the National Center works with qualified third-party facilitators and mediators with substantial experience in environmental collaboration and conflict resolution and can help parties in selecting an appropriate neutral professional.

COMMITTEE RECOMMENDATION

The Committee recommends \$3,862,000 for the Environmental Dispute Resolution Fund.

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

OPERATING EXPENSES

Appropriation, fiscal year 2026 .....	\$421,000,000
Recommended in the bill .....	405,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	- 16,000,000

The National Archives and Records Administration (NARA) is an independent agency established in 1934 to identify, access, protect, preserve, and make available the important documents and records of all three branches of the Federal government. Today, NARA's responsibilities also include publishing the Federal Register, mediating Freedom of Information Act (FOIA) disputes, and coordinating controlled unclassified information.

COMMITTEE RECOMMENDATION

The Committee recommends \$405,000,000 for NARA to support basic operations, services to the public, operation of Public Libraries, and declassification review. The Committee further recommends of that amount, \$3,000,000 should be directed to facilitate completion of the Center for Legislative Archives.

OFFICE OF INSPECTOR GENERAL

Appropriation, fiscal year 2026 .....	\$5,920,000
Recommended in the bill .....	5,920,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	- - -

The NARA Office of Inspector General (OIG) provides audits and investigations and serves as an independent, internal advocate to promote economy, efficiency, and effectiveness within NARA.

COMMITTEE RECOMMENDATION

The Committee recommends \$5,920,000 for the NARA OIG.

REPAIRS AND RESTORATION

Appropriation, fiscal year 2026 .....	\$8,000,000
Recommended in the bill .....	8,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	- - -

The NARA Repairs and Restoration account provides for the repair, alteration, and improvement of Archives facilities and Presidential libraries nationwide. It enables NARA to maintain its facilities in proper condition for visitors, researchers, and employees, as well as to ensure the structural integrity of its buildings.

COMMITTEE RECOMMENDATION

The Committee recommends \$8,000,000 for Repairs and Restoration.

NATIONAL HISTORICAL PUBLICATIONS AND RECORDS COMMISSION  
GRANTS PROGRAM

Appropriation, fiscal year 2026 .....	\$5,000,000
Recommended in the bill .....	5,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The National Historical Publications and Records Commission (NHPRC) program provides for grants to preserve and publish records that document American history. Administered within NARA, the NHPRC helps State, Local, and private institutions preserve non-Federal records; helps historical organizations publish the papers of major figures in American history; and helps archivists and records managers improve their techniques, training, and ability to serve a range of information to users.

COMMITTEE RECOMMENDATION

The Committee recommends \$5,000,000 for NHPRC grants.

NATIONAL CREDIT UNION ADMINISTRATION

COMMUNITY DEVELOPMENT REVOLVING LOAN FUND

Appropriation, fiscal year 2026 .....	\$3,465,000
Recommended in the bill .....	3,423,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	- 42,000

The Community Development Revolving Loan Fund Program (CDRLF) was established in 1979 to assist officially designated low-income credit unions in providing basic financial services to low-income communities. Low-interest loans and deposits are made available to assist these credit unions. Loans or deposits are normally repaid in five years, although shorter repayment periods may be considered. Technical assistance grants are also available to low-income credit unions. Earnings generated by the CDRLF are available to fund technical assistance grants in addition to funds provided in appropriations acts. Grants are available for improving operations as well as addressing safety and soundness issues.

COMMITTEE RECOMMENDATION

The Committee recommends \$3,423,000 for the National Credit Union Administration's (NCUA) CDRLF for technical assistance grants.

*CDRLF Oversight.*—To ensure proper oversight capabilities are in place for CDRLF grant and loan recipients, the NCUA is directed to brief the Committee within 90 days of enactment of this Act on how the program is overseen, including how the NCUA ensures grant and loan dollars are used according to the rules of the program.

OFFICE OF GOVERNMENT ETHICS

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$23,037,000
Recommended in the bill .....	22,386,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	- 651,000

The Office of Government Ethics (OGE), established by the Ethics in Government Act of 1978, partners with other executive branch Departments and agencies to foster high ethical standards. OGE issues and monitors rules, regulations, and memoranda pertaining to the prevention and resolution of conflicts of interest, post-employment restrictions, standards of conduct, and financial disclosure for executive branch employees. OGE is also responsible for creating and running an electronic financial disclosure system under the Stop Trading on Congressional Knowledge (STOCK) Act.

COMMITTEE RECOMMENDATION

The Committee recommends \$22,386,000 for the OGE.

OFFICE OF PERSONNEL MANAGEMENT

SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF TRUST FUNDS)

Appropriation, fiscal year 2026 .....	\$382,140,000
Recommended in the bill .....	382,140,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Office of Personnel Management (OPM) is the Federal agency responsible for management of Federal human resources (HR) policy and oversight of the merit civil service system. OPM provides a government-wide policy framework for personnel matters, advises and assists agencies (often on a reimbursable basis), and ensures that agency operations are consistent with requirements of law. OPM oversees the examination of applicants for employment; issues regulations and policies on hiring, classification and pay, training, and investigations; and manages many other aspects of personnel management. The agency also operates a reimbursable training program for the Federal government's managers and executives. In addition, OPM is responsible for administering the retirement, health benefits, and life insurance programs covering most Federal employees, retired Federal employees, and their survivors.

COMMITTEE RECOMMENDATION

The Committee recommends \$167,535,000 for OPM's General Fund. The Committee also recommends \$214,605,000 for administrative expenses to be transferred from the appropriate trust funds. The Committee reminds OPM of its obligation to engage in prior consultation with and notify the Committee of any reorganizations, restructurings, new programs, or elimination of programs as described in title VI of this Act.

*Federal Employees' Group Life Insurance Program.*—The Committee continues to be aware of Federal employees' interest in obtaining flexibility within the Federal Employees' Group Life Insurance (FEGLI) program to purchase additional insurance options upon their retirement. OPM is directed to evaluate the prospects of a potential system that would allow Federal employees to use the accrued cash value of their FEGLI policy to purchase a private annuity or a private, long-term care policy upon retirement through the tax-free, Internal Revenue Service Section 1035 trans-

fer option. OPM is directed to report its findings to the Committee within 180 days of enactment of Act.

*Human Resources (HR) IT Modernization.*—The Committee recognizes the current challenges of legacy, disparate HR IT systems across the federal government and supports OPM’s initiative to create a single system of record for human capital management (HCM) for all federal civilian agencies. OPM is directed to brief the Committee within 90 days of enactment of this Act on a data migration plan; change management strategies; and a funding plan and timeline to transition to the new HCM system for all Wave 1 and Wave 2 agencies, as identified in the December 10, 2025 memo regarding “Creating Federal HR 2.0 by Consolidating Core Human Capital Management Across the Federal Government.”

*Secure Online Access.*—The Committee supports the use of shared service, high-assurance identity verification and authentication solutions that are conformant with National Institute of Standards and Technology (NIST) Special Publication 800–63–3 Identity Assurance Level 2 (IAL2) and Authentication Assurance Level 2 (AAL2), or successor standards, to enhance online security, protect user accounts, streamline access to government services, and reduce fraud in federal digital platforms. Where technically feasible and necessary, the Committee encourages the leveraging of commercially available single sign-on, trusted identity platforms to improve digital service delivery, reduce duplicative verification burdens on the public, and ensure secure and reliable access to online services.

*Modernizing Human Resource Platforms.*—The Committee is encouraged that OPM is taking steps to address the burdensome costs associated with operating antiquated government-wide IT systems. The Federal government spends over \$1 billion annually to operate HR platforms across the workforce. OPM is encouraged to use their existing transfer authority, as well as funds made available, to prioritize the safe and effective transition of these HR platforms to a central system over the next eighteen months.

*Experienced Workforce.*—OPM is directed to submit a report within 90 days of enactment of this Act detailing the real-world, industry experience of federal employees at agencies, as well as what hiring initiatives, vetting processes, and industry outreach OPM conducts to find qualified, knowledgeable employees to join the federal workforce. The Committee also encourages OPM to include recommendations that would allow OPM to better attract candidates with greater industry knowledge.

*Identity Protection Coverage.*—The Committee remains concerned about the identity protection of individuals affected by the 2015 data breaches of current and former Federal employees’ personnel records. The Committee encourages OPM to continue exploring ways to use remaining budget authority in OPM’s Revolving Fund for providing this service for an additional five years.

OFFICE OF INSPECTOR GENERAL  
 SALARIES AND EXPENSES  
 (INCLUDING TRANSFER OF TRUST FUNDS)

Appropriation, fiscal year 2026 .....	\$36,031,000
Recommended in the bill .....	36,031,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

This appropriation provides for the Office of Inspector General’s (OIG) agency-wide audit, investigative, evaluation, and inspection functions, which identify management and administrative deficiencies, fraud, waste, and mismanagement. The OIG performs internal agency audits and insurance audits and offers contract audit services. Internal audits review and evaluate all facets of agency operations, including financial statements. Evaluation and inspection services provide detailed technical evaluations of agency operations. Insurance audits review the operations of health and life insurance carriers, health care providers, and insurance subscribers. Contract auditors provide professional advice to agency contracting officials on accounting and financial matters regarding the negotiation, award, administration, repricing, and settlement of contracts. The investigative function provides for the detection and investigation of improper and illegal activities involving programs, personnel, and operations.

COMMITTEE RECOMMENDATION

The Committee recommends a general fund appropriation of \$6,839,000 for the OIG. In addition, the recommendation includes \$29,192,000 from the appropriate trust funds.

OFFICE OF SPECIAL COUNSEL  
 SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$31,585,000
Recommended in the bill .....	31,585,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Office of Special Counsel (OSC): (1) investigates Federal employee allegations of prohibited personnel practices (including reprisal for whistleblowing) and, when appropriate, prosecutes before the Merit Systems Protection Board; (2) provides a channel for whistleblowing by Federal employees; and (3) enforces the Hatch Act. The OSC may transmit whistleblower allegations to the agency head concerned and require an agency investigation and a report to Congress and the President when appropriate. Additionally, OSC is responsible for the enforcement of the civilian employment and reemployment rights of military service members under the Uniformed Services Employment and Re-employment Rights Act.

COMMITTEE RECOMMENDATION

The Committee recommends \$31,585,000 for the OSC.

PRIVACY AND CIVIL LIBERTIES OVERSIGHT BOARD

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$13,700,000
Recommended in the bill .....	13,700,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Privacy and Civil Liberties Oversight Board (the Board) is an independent agency within the Executive Branch whose purpose is to (1) analyze and review actions the Executive Branch takes to protect the nation from terrorism, ensuring that the need for such actions is balanced with the need to protect privacy and civil liberties; and (2) ensure that liberty concerns are appropriately considered in the development and implementation of laws, regulations, and policies related to efforts to protect the nation against terrorism. The Board consists of four part-time members and a full-time chairman.

COMMITTEE RECOMMENDATION

The Committee recommends \$13,700,000 for the Board.

PUBLIC BUILDINGS REFORM BOARD

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$3,605,000
Recommended in the bill .....	3,605,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The PBRB was created by the Federal Assets Sale and Transfer Act of 2016 to identify opportunities for the Government to significantly reduce its inventory of civilian real property and reduce costs to the Government.

COMMITTEE RECOMMENDATION

The Committee recommends \$3,605,000 for the Board.

SECURITIES AND EXCHANGE COMMISSION

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$2,149,000,000
Recommended in the bill .....	2,026,330,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	- 122,670,000

The primary mission of the Securities and Exchange Commission (SEC) is to protect investors, maintain the integrity of the securities markets, and assure adequate information on the capital markets is made available to market participants and policymakers. To facilitate this, the SEC monitors the capital markets, ensures full disclosure of all appropriate financial information, regulates the nation's securities markets, and takes action to prevent fraud and malpractice in the securities and financial markets.

COMMITTEE RECOMMENDATION

The Committee recommends \$2,026,330,000 for SEC Salaries and Expenses, to be fully derived from offsetting fee collections.

*Capital Formation.*—The Committee recognizes that public and private capital markets are critical to supporting innovation, job creation, and long-term economic growth. The Committee notes the bipartisan passage of a series of reforms intended to expand access to capital for small businesses and emerging companies, broaden investment opportunities for investors, and modernize regulatory requirements affecting U.S. capital markets. The SEC is encouraged to consider the policy objectives reflected in this legislation as it evaluates its regulatory and rulemaking agenda related to capital formation.

*Venture Capital Fund Modernization.*—The Committee recognizes the critical role venture capital plays in fostering innovation and small business growth. The SEC is encouraged to evaluate whether updates to the regulatory framework governing venture capital funds, including the qualifying venture capital fund threshold, investor limitations, and treatment of fund-of-fund investments, may be appropriate to reflect current market practices and support capital formation. The SEC is directed to brief the Committee on its efforts to modernize these regulatory frameworks within 180 days of enactment of this Act.

*Finders.*—The Committee recognizes that “finders” may play an important role in helping small businesses and entrepreneurs connect with potential investors, particularly where access to capital is limited. The SEC is encouraged to continue evaluating whether additional regulatory clarity may be appropriate regarding when individuals who facilitate introductions between issuers and investors are subject to broker-dealer registration requirements.

*Self-Regulatory Organization Accountability and Transparency.*—The Committee recognizes the important role Self-Regulatory Organizations, including the Financial Industry Regulatory Authority and the Municipal Securities Rulemaking Board, play in maintaining U.S. capital market integrity. The SEC is encouraged to review SRO governance and budgeting practices to ensure they remain transparent, cost-effective, and consistent with their original intent.

*Accounting Standards Update.*—The Committee is concerned that the Financial Accounting Standards Board (FASB) issued an Accounting Standards Update (Accounting Standards Update, Income Taxes (Topic 740): Improvements to Income Tax Disclosures; No. 2023–09) related to income tax disclosure that is not aligned with the statutory requirements of the Sarbanes-Oxley Act of 2002. The Committee is further concerned that the Accounting Standards Update harms investors rather than protects them. Specifically, the Committee is concerned that the FASB did not conduct an independent and thorough cost-benefit analysis prior to the issuance of the update. The SEC is directed to brief the Committee on the regulatory impact of the update and provide any recommendations for how the update can be revised to ease overly burdensome regulations on filers.

*Digital Assets.*—The Committee believes comprehensive digital asset market structure legislation is necessary to promote innovation, strengthen investor protections, and maintain U.S. leadership in global financial markets. The Committee notes the bipartisan passage of a functional framework to classify digital assets, delineate responsibilities between the SEC and CFTC and provide a tai-

lored pathway for capital formation for digital commodities while modernizing existing law. The SEC and CFTC are directed to brief the Committees on Appropriations, the House Committee on Financial Services, and Senate Committee on Banking, Housing and Urban Affairs within 180 days of enactment of this Act on steps taken to incorporate the policy objectives reflected in this legislation into its regulatory and rulemaking agenda related to digital assets.

*Nationally Recognized Statistical Rating Organizations (NRSROs).*—The Committee looks forward to reviewing the SEC’s upcoming report on the potential impact of a consistent mapping of NRSRO credit ratings based on empirical evidence of long-term default rates, as required by House Report 119–236.

*Shareholder Activism.*—The Committee recognizes that shareholder activism remains a significant issue for companies and their directors and officers, and is concerned by the rise, in recent years, of activist campaigns promoting the creation of corporate environmental policies or requiring analysis of corporate pollution and climate risk targeting insurance companies. These types of activist proposals could potentially make insurance products offered by a company unavailable to a particular industry or prohibitively expensive generally if the proposal imposed significant implementation costs on companies with state-imposed capitalization requirements. The SEC is encouraged to continue providing no-action letters to companies that seek to validly exclude certain proposals from their proxy materials.

*Technical Expertise in Digital Asset Regulation.*—The Committee recognizes that effective oversight of digital assets and emerging financial technologies requires a workforce with both legal and technical expertise. The SEC is directed to continue prioritizing the recruitment and retention of staff with experience in blockchain protocols, smart contract engineering, and decentralized finance. This includes hiring engineers, protocol designers, and technologists who have practical experience with blockchain systems. The SEC is also encouraged to strengthen internal training and professional development efforts to ensure staff develop a foundational understanding of digital asset technologies.

*Consolidated Audit Trail (CAT).*—The Committee continues to be concerned with the cost of maintaining and operating the CAT. Therefore, the Committee encourages the SEC to include in its annual budget the costs to maintain and operate the CAT.

*Environmental, Social, and Governance (ESG).*—The Financial Services and General Government Appropriations Act of 2026 required the SEC to provide reports on the consideration of ESG criteria in bond markets and debt financing and the use of ESG criteria by nationally recognized statistical rating organizations. The Committee looks forward to reviewing these reports.

#### ADMINISTRATIVE PROVISIONS—

##### SECURITIES AND EXCHANGE COMMISSION

Section 517. The Committee includes a new provision prohibiting the collection and provision of personally identifiable information under the Consolidated Audit Trail.

## SELECTIVE SERVICE SYSTEM

## SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$31,300,000
Recommended in the bill .....	31,300,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The Selective Service System (the System) was established by the Selective Service Act of 1948. The mission of the System is to be prepared to supply manpower to the Armed Forces adequate to ensure the security of the United States during a time of national emergency. Since 1973, the Armed Forces have relied on volunteers to fill military manpower requirements, but selective service registration was reinstated in July 1980.

## COMMITTEE RECOMMENDATION

The Committee recommends \$31,300,000 for the Selective Service System.

## SMALL BUSINESS ADMINISTRATION

The Small Business Administration (SBA) assists and protects the interests of small businesses through programs including loans, loan guarantees, counseling, and contracting preferences.

## COMMITTEE RECOMMENDATION

The Committee recommends a total of \$827,778,000 for the SBA.

## SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$323,118,000
Recommended in the bill .....	298,099,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	- 25,019,000

## COMMITTEE RECOMMENDATION

The Committee recommends \$298,099,000 for SBA Salaries and Expenses.

*SBIC Access in Rural Communities.*—The Committee recognizes the importance of access to capital for small businesses, especially in rural communities, and directs the SBA, in consultation with the United States Department of Agriculture (USDA), to develop recommendations for improving accessibility to the Small Business Investment Company (SBIC) program in rural areas and to provide a briefing to the Committee on its progress and considerations within 180 days of enactment of this act.

*Women-Owned Small Business Federal Contract Program.*—The Committee is concerned that the Women-Owned Small Business Program has a months-long backlog of applications. The increased number of certified firms in the program, as well as the recent surge of participants undergoing an in-depth recertification process as they enter their third year, has added an additional strain on the program's resources. SBA is directed to ensure that eligible applicants obtain the required initial certification and continued certification to meet SBA's goal of supporting women-owned businesses.

ENTREPRENEURIAL DEVELOPMENT PROGRAMS

Appropriation, fiscal year 2026 .....	\$330,000,000
Recommended in the bill .....	285,550,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	- 44,450,000

SBA’s Entrepreneurial Development (ED) programs support non-credit business assistance to entrepreneurs. The appropriation includes funding for a network of resource partners located throughout the United States that provide training, counseling, and technical assistance to small business entrepreneurs.

COMMITTEE RECOMMENDATION

The Committee recommends \$285,550,000 for ED. The Committee recommendations, by program, are displayed in the following table:

7(j) Technical Assistance Program (Contracting Assistance) .....	\$2,800
Cybersecurity for Small Business Pilot Program .....	2,000
Federal and State Technology (FAST) Partnership Program .....	4,000
Growth Accelerators .....	5,000
SCORE .....	15,000
Entrepreneurship Education .....	1,000
HUBZone Program .....	4,000
Microloan Technical Assistance .....	31,550
National Women’s Business Council .....	1,500
Native American Outreach .....	5,300
PRIME Technical Assistance .....	5,000
Regional Innovation Clusters .....	5,000
Small Business Development Centers (SBDC) .....	140,000
State Trade & Export Promotion (STEP) .....	15,000
Veterans Outreach * .....	21,400
Women’s Business Centers (WBC) .....	27,000
Total, Entrepreneurial Development Programs .....	\$285,550,000

*Note—Veterans Outreach includes funding for: Boots to Business, Veterans Business Outreach Centers (VBOC), Veteran Women Igniting the Spirit of Entrepreneurship (V-Wise), Entrepreneurship Bootcamp for Veterans with Disabilities (EBV), and Boots to Business reboot.*

SBA shall not reduce these non-credit programs from the amounts specified above and SBA shall not merge any of the non-credit programs without advance written approval from the Committee. The Committee strongly supports the development programs listed in the table above and will carefully monitor SBA’s support of these programs.

*Investment in Central Appalachia.*—SBA is directed to strengthen its outreach and prioritize discretionary funding to distressed counties within the Central Appalachian region, especially those affected by the 2022 and 2025 flooding and tornadoes. Such outreach should focus on helping communities and regions that have been affected by job losses in coal mining, coal power plant operations, and coal-related supply chain industries due to the economic downturn of the coal industry.

OFFICE OF INSPECTOR GENERAL

Appropriation, fiscal year 2026 .....	\$37,020,000
Recommended in the bill .....	37,020,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The mission of the Office of Inspector General (OIG) is to provide independent, objective oversight to improve the integrity, accountability, and performance of SBA and its programs.

## COMMITTEE RECOMMENDATION

The Committee recommends \$37,020,000 for the SBA OIG.

## OFFICE OF ADVOCACY

Appropriation, fiscal year 2026 .....	\$10,109,000
Recommended in the bill .....	14,109,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	+4,000,000

The Office of Advocacy (the Office) was established by Congress in 1976 to serve as the independent voice for small business within the Federal government.

## COMMITTEE RECOMMENDATION

The Committee recommends \$14,109,000 for the Office. The Committee supports the Office's mission to reduce regulatory burdens that Federal policies impose on small businesses.

*Hirings.*—The Chief Counsel for Advocacy is directed to report to the Committee, within 30 days of enactment of this Act, on the staffing needs and practices of the Office. The report should include the current and planned number of FTEs in qualified positions hired, disaggregated by occupation and grade and level or pay band; annual hirings; annual terminations, disaggregated by termination, resignation, retirement, or other form of separation; current vacancies, and staffing gaps; and a list of shared and separate resources between the SBA and the Office and any related memoranda of understanding (MOU), agreements, and contracts related to shared resources.

## BUSINESS LOANS PROGRAM ACCOUNT

## (INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2026 .....	\$161,000,000
Recommended in the bill .....	161,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The SBA Business Loans Program serves as an important source of capital for America's small businesses. The recommendation supports the 7(a) Business Loan Program at a level of \$35,500,000,000, for commitments to guarantee loans to small manufacturers; the 504 certified development company program, which includes the 504 commercial real estate refinance program, at a level of \$16,500,000,000; the Secondary Market Guarantee Program at a program level of \$15,000,000,000; and Small Business Investment Company debenture authority of \$6,000,000,000.

## COMMITTEE RECOMMENDATION

The Committee recommends a total of \$161,000,000 for the Business Loans Program Account, of which \$3,000,000 is for the Microloan Program and \$158,000,000 is for the authorized expenses of administering the business loans program.

*Manufacturing Loan Limit Increase.*—The Administrator is directed to evaluate and report to the Committees on Appropriations, within 30 days of enactment of this Act, on the impact of increasing 7(a) and 504 lending limits to small manufacturers, including the

impact to subsidy rates; estimates regarding the number of borrowers eligible for 7(a) and 504 loans; jobs created; and taxpayer dollars spent per job created.

*8(a) Loan Program.*—The Committee is concerned that the overall number of small businesses seeking federal procurement opportunities is declining precipitously. From 2005 to 2019, the number of small businesses entering new contracts declined by approximately 79 percent. Moreover, recent actions undertaken by the SBA appear to be exacerbating this decline, particularly in the 8(a) contracting program. SBA is directed to report to the Committees on Appropriations, within 30 days of enactment of this Act, on both the statutory and legal justification for initiating termination proceedings against the 628 small businesses removed from the 8(a) program on March 4, 2026. SBA is also directed in the same report to include the statutory and legal justification for initiating SBA’s June 2025 audit of the program. Finally, the report should include the results of the June 2025 audit and any evidence of fraud and/or improper payments in the 8(a) program supporting the removal of these small businesses from the program.

#### DISASTER LOANS PROGRAM ACCOUNT

##### (INCLUDING TRANSFERS OF FUNDS)

Appropriation, fiscal year 2026 .....	\$282,000,000
Recommended in the bill .....	175,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	– 107,000,000

*Note: The recommendation includes \$143,000,000 in disaster relief funding.*

#### COMMITTEE RECOMMENDATION

The Committee recommends a total of \$175,000,000 for the administrative expenses of the Disaster Loans Program, of which \$143,000,000 is designated as being for disaster relief for major disasters.

*Closing the Disaster Liquidity Gap.*—The Committee recognizes the critical role of the SBA in supporting disaster-impacted small businesses and acknowledges the complexity of delivering timely assistance following federally declared disasters. The Committee notes that small businesses may experience short-term liquidity constraints in the immediate aftermath of such events while awaiting insurance proceeds or disaster loan disbursement. SBA is encouraged to assess whether additional stabilization tools or bridge mechanisms, consistent with existing statutory authorities, could enhance small business continuity during this period. SBA is directed to provide a briefing within 180 days on findings, including operational, statutory, and fraud mitigation considerations.

*SBA Grant Application Review Procedures.*—The Committee is concerned that SBA loan application review process delays have caused harm to applicants and recipients, especially for prospective recipients of SBA disaster loans and reimbursements. Upon enactment of this Act, the SBA is directed to develop a plan to reduce these delays and report findings and policy changes to the Appropriations Committee no later than March 31, 2027.

ADMINISTRATIVE PROVISIONS—  
SMALL BUSINESS ADMINISTRATION  
(INCLUDING TRANSFERS OF FUNDS)

Section 518. The Committee continues a provision authorizing transfers of up to five percent among SBA appropriations, provided that transfers do not increase an appropriation by more than 10 percent. The provision also requires that transfers be treated as a reprogramming of funds.

Section 519. The Committee continues a provision authorizing the transfer of not to exceed 3 percent of funding available under the SBA “Salaries and Expenses” and “Business Loans Program Account” appropriations to the SBA “Information Technology System Modernization and Working Capital Fund”.

Section 520. The Committee includes a new provision to prohibit small businesses from having to comply with section 1071 of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

Section 521. The Committee includes a new provision to prohibit the SBA from funding climate change initiatives.

UNITED STATES POSTAL SERVICE  
PAYMENT TO THE POSTAL SERVICE FUND

Appropriation, fiscal year 2026 .....	\$38,360,000
Recommended in the bill .....	38,360,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The United States Postal Service (USPS) is funded almost entirely by Postal ratepayers, rather than taxpayers. Funds provided to USPS in the Payment to the Postal Service Fund include appropriations for revenue forgone, including for providing free mail for the blind and for overseas absentee voting.

COMMITTEE RECOMMENDATION

The Committee recommends \$38,360,000 for Payment to the Postal Service Fund. The recommendation funds free mail for the blind and overseas voting and includes a reconciliation adjustment.

*FY2026 Reports and Briefings.*—The Committee looks forward to the USPS reports required by the Consolidated Appropriations Act, 2026. Those reports include: the Regional and Local Transportation Optimization plans, reestablishing service in Western North Carolina, construction of new post offices, zip codes, post office temporary suspensions, USPS use of private cloud platforms, cluster box units, and post office consolidations. This information will provide valuable information on USPS operations to the Committee and other Members of Congress.

*Parcel Dimension Compliance Rule.*—The Committee is concerned that the “Parcel Dimension Compliance” rule will impact a substantial number of small businesses. USPS is directed to brief the Committee within 90 days of enactment of this Act on the plan for implementation of this rule and the impact of this rule on small business.

*Postal Consolidations and Local Post Office Closures.*—The Committee remains concerned that the downsizing of Processing and

Distribution Centers (P&DCs) to Local Processing Centers (LPCs) has reduced service quality and harmed postal performance. The Committee is also concerned with efforts to close local post offices and retail locations. USPS is directed to brief the Committee within 90 days of enactment of this Act on its efforts to downsize, with an emphasis on these P&DCs, local post offices, and local retail locations.

*Postal Public Safety.*—USPS is directed to brief the Committee within 90 days of enactment of this Act on restrictions implemented by USPS in 2020 preventing Postal Police Officers from fully executing their duty to ensure public safety and mail security, and protect postal assets within the Nation’s mail system, whether on postal property or beyond the perimeter of postal property.

*Rural Post Office Locations.*—The Committee continues to recognize the importance of the vital service to rural communities provided by the United States Postal Service (USPS). The committee encourages USPS to continue investments in rural communities and to continue to examine innovative ways to support rural communities.

OFFICE OF INSPECTOR GENERAL SALARIES AND EXPENSES  
(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2026 .....	\$274,000,000
Recommended in the bill .....	274,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The USPS Office of Inspector General (OIG) conducts audits, reviews, and investigations and keeps Congress informed on the efficiency and economy of USPS programs and operations.

COMMITTEE RECOMMENDATION

The Committee recommends \$274,000,000 for the OIG, which includes sufficient funds for the OIG to continue its aggressive drug interdiction efforts.

*Processing and Distribution Center Performance.*—The Committee recognizes the importance of reliable postal services to the residents and businesses of the St. Louis, Kansas City, and Southern Illinois regions and surrounding communities. The Committee is concerned by the impacts that service disruptions and declining delivery performance have had on local communities. The USPS Office of Inspector General is directed to examine and report within 120 days of enactment of this Act on service quality and delivery performance related to processing and distribution centers in the areas identified above.

*Mail Service Performance Audit.*—The Committee directs that, of the funds made available under this Act for oversight activities, the United States Postal Service Office of Inspector General shall conduct a targeted audit of delivery performance, staffing, and operational bottlenecks in regions experiencing persistent service issues, including North Alabama. Such an audit shall include an assessment of the impacts of past facility consolidations and regional population growth on mail delivery timeliness and reliability. The OIG shall submit findings and recommendations to the Committees on Appropriations and Oversight not later than 180

days after the date of enactment of this Act. The Committee encourages the OIG to include in its report recommendations for improving service reliability, workforce management, and internal mail tracking and security procedures where appropriate.

*Illegal Animal Fighting Shipments.*—The Committee is concerned about the use of the USPS to facilitate the shipment of live roosters that may be destined for use in illegal cockfighting operations. The Committee directs USPS OIG to conduct an audit examining ways to strengthen USPS efforts to detect, deter, and prevent the illegal shipment of roosters for use in animal fighting, including by reviewing policies, screening protocols, and enforcement coordination related to live bird shipments. Such efforts may include exploring policy changes to reduce bulk shipment of adult birds, including limiting the number of adult birds that may be shipped in a single package or consignment, or operational safeguards, such as enhancing monitoring for patterns that indicate trafficking or repeated suspicious shipments. USPS OIG is encouraged to examine ways USPS can coordinate with Federal partners to identify and investigate potential connections to other criminal activity, including the Departments of Justice, Treasury, Homeland Security, and Agriculture, and to share relevant information, consistent with applicable law, to support enforcement actions. USPS OIG is directed to report the findings of its audit to the Committee within 180 days of enactment of this act.

UNITED STATES TAX COURT

SALARIES AND EXPENSES

Appropriation, fiscal year 2026 .....	\$55,000,000
Recommended in the bill .....	55,000,000
Bill compared with:	
Appropriation, fiscal year 2026 .....	---

The United States Tax Court adjudicates controversies involving deficiencies in income, estate, and gift taxes. The Court also has jurisdiction to determine deficiencies in certain excise taxes, to issue declaratory judgments in the areas of qualifications of retirement plans and exemptions of charitable organizations, and to decide certain cases involving disclosure of tax information by the Commissioner of the Internal Revenue Service.

COMMITTEE RECOMMENDATION

The Committee recommends \$55,000,000 for the U.S. Tax Court.

TITLE VI—GENERAL PROVISIONS—THIS ACT

Section 601. The Committee continues a provision prohibiting pay and other expenses for non-Federal parties in regulatory or adjudicatory proceedings funded in this Act.

Section 602. The Committee continues a provision prohibiting obligations beyond the current fiscal year and prohibits transfers of funds unless expressly so provided herein.

Section 603. The Committee continues a provision limiting procurement contracts for consulting service expenditures to contracts that are matters of public record and available for public inspection.

Section 604. The Committee continues a provision prohibiting transfer of funds in this Act without express authority.

Section 605. The Committee continues a provision prohibiting the use of funds to engage in activities that would prohibit the enforcement of section 307 of the 1930 Tariff Act.

Section 606. The Committee continues a provision concerning compliance with the Buy American Act.

Section 607. The Committee continues a provision prohibiting the use of funds by any person or entity convicted of violating the Buy American Act.

Section 608. The Committee continues a provision specifying reprogramming procedures. The provision requires that agencies or entities funded by this Act obtain prior approval from the Committee for any reprogramming of funds that: (1) creates a new program; (2) eliminates a program, project, or activity; (3) increases funds or personnel for any program, project, or activity for which funds have been denied or restricted by the Congress; (4) proposes to use funds directed for a specific activity by the Committee on Appropriations of either the House of Representatives or the Senate for a different purpose; (5) augments existing programs, projects, or activities in excess of \$5,000,000 or 10 percent, whichever is less; (6) reduces existing programs, projects, or activities by \$5,000,000 or 10 percent, whichever is less; or (7) creates or reorganizes offices, programs, or activities different from the budget justifications submitted to the Committees on Appropriations or the tables in the report accompanying this Act, whichever is more detailed. The provision also directs agencies to consult with the Committees prior to any significant reorganization, restructuring, relocation, or closing of offices, programs, or activities and directs the agencies funded by this Act to submit operating plans for the Committee's review within 60 days of the bill's enactment.

Section 609. The Committee continues a provision providing that fifty percent of unobligated balances may remain available through September 30, 2028, for certain purposes.

Section 610. The Committee continues a provision prohibiting funding for the Executive Office of the President to request either a Federal Bureau of Investigation background investigation or Internal Revenue Service determination with respect to section 501(a) of the Internal Revenue Code of 1986, except with the express consent of the individual involved in an investigation or in extraordinary circumstances involving national security.

Section 611. The Committee continues a provision regarding cost accounting standards for contracts under the Federal Employees Health Benefits Program.

Section 612. The Committee continues a provision regarding non-foreign area cost-of-living allowances.

Section 613. The Committee continues a provision prohibiting the expenditure of funds for abortions under the Federal Employees Health Benefits Program.

Section 614. The Committee continues a provision that provides an exemption from section 613 if the life of the mother is in danger or the pregnancy is a result of an act of rape or incest.

Section 615. The Committee continues a provision waiving restrictions on the purchase of non-domestic articles, materials, and

supplies in the case of acquisition of information technology by the Federal government.

Section 616. The Committee continues a provision prohibiting officers or employees of any regulatory agency or commission funded by this Act from accepting travel payments or reimbursements from a person or entity regulated by such agency or commission.

Section 617. The Committee continues a provision requiring certain agencies in this Act to consult with GSA before seeking new office space or making alterations to existing office space.

Section 618. The Committee continues a provision providing for several appropriated mandatory accounts. These are accounts where authorizing language requires the payment of funds.

Section 619. The Committee continues a provision that prohibits funds for the FTC to complete the draft report on food marketed to children.

Section 620. The Committee continues a provision requiring that the head of any executive branch agency ensure that the Chief Information Officer has authority to participate in the budget planning process and approval of the information technology budget.

Section 621. The Committee continues a provision prohibiting funds in contravention of the Federal Records Act.

Section 622. The Committee continues a provision prohibiting agencies from requiring Internet Service Providers to disclose electronic communications information in a manner that violates the Fourth Amendment.

Section 623. The Committee continues a provision prohibiting funds from being used to deny inspectors general access to records.

Section 624. The Committee continues a provision relating to USF payments for wireless providers.

Section 625. The Committee continues a provision prohibiting any funds made available in this Act from being used to establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

Section 626. The Committee continues a provision prohibiting any funds made available in this Act from being used to pay for award or incentive fees for contractors with below satisfactory performance.

Section 627. The Committee continues a provision prohibiting funds made available under this Act from being used for certain travel and conference activities unless an agency or entity determines that the travel is in the national interest and advance notice is provided to the Appropriations Committees.

Section 628. The Committee continues a provision prohibiting funds made available under this Act from being used to fund first-class or business-class travel in contravention of Federal regulations.

Section 629. The Committee continues a provision relating to contracts for public relations services.

Section 630. The Committee continues a provision relating to advertising and educational programming.

Section 631. The Committee continues a provision relating to statements by grantees regarding projects or programs funded by this agreement.

Section 632. The Committee continues a provision that prohibits funds for the SEC to finalize, issue, or implement any rule, regula-

tion, or order requiring the disclosure of political contributions, contributions to tax-exempt organizations, or dues paid to trade associations in SEC filings.

Section 633. The Committee continues a provision requiring agencies funded in this Act to submit to the Committees quarterly budget reports on obligations.

Section 634. The Committee includes a new provision prohibiting the procurement of electric vehicles, electric vehicle batteries, electric vehicle charging stations or infrastructure.

Section 635. The Committee includes a new provision prohibiting the promotion or advancement of Critical Race Theory.

Section 636. The Committee includes a new provision prohibiting the implementation of diversity, equity, and inclusion training or implementation.

Section 637. The Committee includes a new provision prohibiting the use of funds to support, directly or indirectly, the Wuhan Institute of Virology or any laboratory owned or controlled by the governments of the People's Republic of China, the Republic of Cuba, the Islamic Republic of Iran, the Democratic People's Republic of Korea, the Russian Federation, or any other country determined by the Secretary of State to be a foreign adversary.

Section 638. The Committee includes a new provision that defunds the Federal Election Commission's prior approval requirement for corporate member trade association Political Action Committees.

Section 639. The Committee includes a new provision that prohibits the use of funds to discriminate against a person who speaks, or acts, in accordance with a sincerely held religious belief, or moral conviction, that marriage is, or should be recognized as, a union of one man and one woman.

Section 640. The Committee includes a new provision requiring the Postmaster General to notify Members of Congress of new stamps depicting landmarks or individuals from their district or State.

Section 641. The Committee includes a new provision that prohibits the use of funds to display a flag over or within a federal government facility other than the flag of the United States, a flag bearing an official U.S. Government seal or insignia, or the Prisoner of War/Missing in Action flag.

Section 642. The Committee includes a new provision that prohibits funds from being used to prevent Members of Congress or staff from entering a facility used for delivery, printed materials, or mailable packages to conduct oversight; or to make any temporary modification during such visit that wouldn't otherwise be observed in absence of visit. The prohibition includes requiring any prior notice of intent to enter a facility.

Section 643. The Committee includes a new provision that prohibits funds from being used to facilitate the registration of any noncitizen to vote in any local, state, or federal election.

Section 644. The Committee includes a new provision that codifies the Reins Act. No funds may be used to promulgate new rules in which OIRA finds has resulted in or likely to result in (1) an annual effect on the economy of \$100,000,000 or more; (2) a major increase in prices for consumers, individual industries, Federal, state or local government agencies or geographic regions; or (3) sig-

nificant adverse effects on competition, employment, investment, productivity, innovation, consumer choice, or the ability of United States-based enterprises to compete with foreign-based enterprises in domestic and export markets.

Section 645. The Committee includes a new provision that prohibits funds from being used to finalize, implement, or enforce the rule titled “the Enhancement and Standardization of Climate-Related Disclosures for Investors” (89 Fed. Reg. 21334 (April 12, 2024)) or any substantially similar rule.

## TITLE VII—GENERAL PROVISIONS— GOVERNMENT WIDE DEPARTMENTS, AGENCIES, AND CORPORATIONS

### (INCLUDING TRANSFERS OF FUNDS)

Section 701. The Committee continues a provision requiring agencies to administer a policy designed to ensure that all its workplaces are free from the illegal use of controlled substances.

Section 702. The Committee continues a provision establishing price limitations on vehicles to be purchased by the Federal government with an exemption for the purchase of electric, plug-in hybrid electric, and hydrogen fuel cell vehicles.

Section 703. The Committee continues a provision allowing funds made available to agencies for travel to also be used for quarters allowances and cost-of-living allowances.

Section 704. The Committee continues a provision prohibiting the employment of noncitizens with certain exceptions.

Section 705. The Committee continues a provision giving agencies the authority to pay GSA bills for space renovation and other services.

Section 706. The Committee continues a provision allowing agencies to finance the costs of recycling and waste prevention programs with proceeds from the sale of materials recovered through such programs.

Section 707. The Committee continues a provision providing that funds made available to corporations and agencies subject to 31 U.S.C. 91 may pay rent and other service costs in the District of Columbia.

Section 708. The Committee continues a provision prohibiting interagency financing of boards, commissions, or groups absent prior statutory approval.

Section 709. The Committee continues a provision prohibiting the use of funds for enforcing regulations disapproved in accordance with the applicable law of the U.S.

Section 710. The Committee continues a provision limiting the amount of funds that can be used for redecoration of offices under certain circumstances.

Section 711. The Committee continues a provision to allow for interagency funding of national security and emergency telecommunications initiatives.

Section 712. The Committee continues a provision requiring agencies to certify that a Schedule C appointment was not created solely or primarily to detail the employee to the White House.

Section 713. The Committee continues a provision prohibiting the payment of any employee who prohibits, threatens, or prevents another employee from communicating with Congress.

Section 714. The Committee continues a provision prohibiting Federal training not directly related to the performance of official duties.

Section 715. The Committee continues a provision prohibiting, other than for normal and recognized executive-legislative relationships, propaganda, publicity, and lobbying by executive agency personnel in support or defeat of legislative initiatives.

Section 716. The Committee continues a provision prohibiting any Federal agency from disclosing an employee's home address to any labor organization, absent employee authorization or court order.

Section 717. The Committee continues a provision prohibiting funds to be used to provide non-public information such as mailing, telephone, or electronic mailing lists to any person or organization outside the government without the approval of the Committees on Appropriations.

Section 718. The Committee continues a provision prohibiting the use of funds for propaganda and publicity purposes not authorized by Congress.

Section 719. The Committee continues a provision directing agency employees to use official time in an honest effort to perform official duties.

Section 720. The Committee continues a provision authorizing the use of funds to finance an appropriate share of the Federal Accounting Standards Advisory Board administrative costs.

Section 721. The Committee continues a provision authorizing the transfer of funds to GSA to finance an appropriate share of various government-wide boards and councils and for Federal government priority goals under certain conditions.

Section 722. The Committee continues a provision that permits breastfeeding in a federal building or on Federal property if the woman and child are authorized to be there.

Section 723. The Committee continues a provision that permits interagency funding of the National Science and Technology Council and provides for a report on the budget and resources of the National Science and Technology Council.

Section 724. The Committee continues a provision requiring documents involving the distribution of Federal funds to indicate the agency providing the funds and the amount provided.

Section 725. The Committee continues a provision prohibiting the use of funds to monitor personal access or use of Internet sites or to collect, review, or obtain any personally identifiable information relating to access to or use of an Internet site.

Section 726. The Committee continues a provision requiring health plans participating in the Federal Employees Health Benefits Program to provide contraceptive coverage and provides exemptions to certain religious plans.

Section 727. The Committee continues language supporting strict adherence to anti-doping activities.

Section 728. The Committee continues a provision allowing funds for official travel to be used by departments and agencies, if consistent with OMB Circular A-126, to participate in the fractional aircraft ownership pilot program.

Section 729. The Committee continues a provision prohibiting funds for the implementation of OPM regulations limiting detailees

to the legislative branch and placing certain limitations on the Coast Guard Congressional Fellowship program.

Section 730. The Committee continues a provision that restricts the use of funds for Federal law enforcement training facilities.

Section 731. The Committee continues a provision that prohibits Executive Branch agencies from creating prepackaged news stories that are broadcast or distributed in the United States unless the story includes a clear notification within the text or audio of such news story that the prepackaged news story was prepared or funded by that executive branch agency. This provision confirms the GAO opinion dated February 17, 2005 (B-304272).

Section 732. The Committee continues a provision prohibiting use of funds in contravention of section 552a of title 5, United States Code (the Privacy Act) and regulations implementing that section.

Section 733. The Committee continues a provision prohibiting funds from being used for any Federal government contract with any foreign incorporated entity which is treated as an inverted domestic corporation.

Section 734. The Committee continues a provision requiring agencies to pay a fee to OPM for processing retirement of employees who separate under Voluntary Early Retirement Authority or who receive Voluntary Separation Incentive payments.

Section 735. The Committee continues a provision prohibiting funds from requiring any entity submitting an offer for a federal contract to disclose political contributions.

Section 736. The Committee continues a provision prohibiting funds for the painting of a portrait of an employee of the Federal government, including the President, the Vice President, a Member of Congress, the head of an executive branch agency, or the head of an office of the legislative branch.

Section 737. The Committee continues a provision limiting the pay increases of certain prevailing rate employees.

Section 738. The Committee continues a provision requiring agencies to submit reports to Inspectors General concerning expenditures for agency conferences.

Section 739. The Committee continues a provision prohibiting funds from being used to increase, eliminate, or reduce funding for a program or project unless such change is made pursuant to re-programming or transfer provisions.

Section 740. The Committee continues a provision prohibiting agencies from using funds to implement regulations changing the competitive areas under reductions-in-force for Federal employees.

Section 741. The Committee continues a provision that prohibits the use of funds to begin or announce a study or a public-private competition regarding the conversion to contractor performance of any function performed by civilian Federal employees pursuant to OMB Circular A-76 or any other administrative regulation, directive, or policy.

Section 742. The Committee continues a provision ensuring contractors are not prevented from reporting waste, fraud, or abuse by signing confidentiality agreements that would prohibit such disclosure.

Section 743. The Committee continues a provision prohibiting the expenditure of funds for the implementation of certain nondisclo-

sure agreements unless certain provisions are included in the agreements.

Section 744. The Committee continues a provision prohibiting the use of funds to enter into any agreement with any corporation with certain unpaid Federal tax liabilities unless an agency has considered suspension or debarment of the corporation and made a determination that further action is not necessary to protect the interests of the government.

Section 745. The Committee continues a provision prohibiting the use of funds to enter into any agreement with any corporation that was convicted of a felony criminal violation within the preceding 24 months unless an agency has considered suspension or debarment of the corporation and made a determination that further action is not necessary to protect the interests of the government.

Section 746. The Committee continues a provision requiring the Consumer Financial Protection Bureau to notify Congress when funds are transferred in accordance with section 1017 of P.L. 111-203.

Section 747. The Committee continues a provision eliminating the automatic statutory pay increase for the Vice President and certain senior political appointees.

Section 748. The Committee continues a provision related to impoundment of resources.

Section 749. The Committee continues a provision requiring that any executive branch agency notify the Committee if an apportionment of an appropriation for such agency is not approved in a timely and appropriate manner.

Section 750. The Committee continues a provision related to recordkeeping requirements for certain GAO audits.

Section 751. The Committee continues a provision addressing interagency funding for the United States Army Medical Research and Development Command and the Congressionally Directed Medical Research Programs and the National Institutes of Health research programs.

Section 752. The Committee continues the authorization for GSA to transfer funds to finance an appropriate share of various information technology projects among Government-wide boards and councils under certain conditions.

Section 753. The Committee includes a new provision prohibiting funds for States, cities, or localities that allow non-citizens to vote in Federal elections.

Section 754. The Committee includes a new provision restricting funds to make investments under the Thrift Savings Plan in certain mutual funds that make investment decisions based primarily on environmental, social, or governance criteria.

Section 755. The Committee includes a new provision restricting funds for classifying information.

Section 756. The Committee includes a new provision prohibiting funds to recruit, hire, promote or retain any person convicted of a child pornography; sexual assault charge; or who is a registered sex offender or has been formally disciplined for using Federal resources to access, use, or sell child pornography.

Section 757. The Committee includes a new provision prohibiting the implementation of Executive Order 14019 with certain exceptions.

Section 758. The Committee includes a new provision prohibiting funds to implement, administer, or enforce any COVID–19 mask or vaccine mandates.

Section 759. The Committee includes a new provision that prohibits funds to be used to contract with, grant awards to, or otherwise obligate or expend funds to NewsGuard Technologies; Disinformation Index, Inc., Disinformation Index Ltd., Global Disinformation Index gUG (collectively doing business as “Global Disinformation Index”); or any other entity, including a nonprofit organization (as described by section 501(c)(3) of the Internal Revenue Code of 1986), that engages in operations or activities, or produces products, the function of which is to demonetize or rate the credibility of a domestic entity (including news or information outlets) based on lawful speech of such domestic entity under the stated function of “fact-check”, or otherwise exposing or correcting misinformation, disinformation, or mal-information.

Section 760. The Committee includes a new provision requiring agencies to comply with the provisions set out in Executive Order No. 14240 of March 25, 2025 (90 Fed. Reg. 13671), Executive Order No. 14274 of April 15, 2025 (90 Fed. Reg. 16445), Executive Order No. 14247 of March 25, 2025 (90 Fed. Reg. 14011), Executive Order No. 14249 of March 25, 2025 (90 Fed. Reg. 14001), Executive Order No. 14208 of February 10, 2025 (90 Fed. Reg. 9585), Executive Order No. 14331 of August 7, 2025 (90 Fed. Reg. 38925), Executive Order No. 14333 of August 11, 2025 (90 Fed. Reg. 39301), Executive Order No. 14339 of August 25, 2025 (90 Fed. Reg. 42121), Executive Order No. 14342 of August 25, 2025 (90 Fed. Reg. 42129), and Executive Order No. 14395 of March 16, 2026 (91 Fed. Reg. 13485).

Section 761. The Committee includes a new provision that prohibits funds from being used in the Federal Employees Health Benefits Program to cover the costs of surgical procedures or puberty blockers or hormone therapy for the purpose of gender affirming care.

Section 762. The Committee continues a provision concerning the non-application of these general provisions to title IV and to title VIII.

## TITLE VIII—GENERAL PROVISIONS—DISTRICT OF COLUMBIA

### (INCLUDING TRANSFERS OF FUNDS)

Section 801. The Committee continues language that allows the use of local funds for making refunds or paying judgments against the District of Columbia government.

Section 802. The Committee continues language that prohibits the use of Federal funds for publicity or propaganda designed to support or defeat legislation before Congress or any State legislature.

Section 803. The Committee continues a provision that establishes reprogramming procedures for Federal funds.

Section 804. The Committee continues a provision that prohibits the use of Federal funds for the salaries and expenses of a shadow U.S. Senator or U.S. Representative.

Section 805. The Committee continues a provision that places restrictions on the use of District of Columbia government vehicles.

Section 806. The Committee continues a provision that prohibits the use of Federal funds for a petition or civil action that seeks to require voting rights for the District of Columbia in Congress.

Section 807. The Committee continues a provision that prohibits the use of Federal funds in this Act to distribute, for the purpose of preventing the spread of blood borne pathogens, sterile needles or syringes in any location that has been determined by local public health officials or local law enforcement authorities to be inappropriate for such distribution.

Section 808. The Committee continues a provision that concerns a “conscience clause” on legislation that pertains to contraceptive coverage by health insurance plans.

Section 809. The Committee continues a provision that prohibits federal funds from being used to carry out any law, rule or regulation to legalize Schedule I substances under the Controlled Substances Act or any tetrahydrocannabinols derivative.

Section 810. The Committee continues a provision that prohibits the use of funds for abortion except in the cases of rape or incest or if necessary, to save the life of the mother.

Section 811. The Committee continues a provision that requires the CFO to submit a revised operating budget no later than 30 calendar days after the enactment of this Act for agencies the CFO certifies as requiring a reallocation to address unanticipated program needs.

Section 812. The Committee continues a provision that requires the CFO to submit a revised operating budget for the District of Columbia Public Schools, no later than 30 calendar days after the enactment of this Act, which aligns schools’ budgets to actual enrollment.

Section 813. The Committee continues a provision that allows for transfers of local funds between operating funds and capital and enterprise funds.

Section 814. The Committee continues a provision that prohibits the obligation of Federal funds beyond the current fiscal year and transfers of funds unless expressly provided herein.

Section 815. The Committee continues a provision that provides that not to exceed 50 percent of unobligated balances from Federal appropriations for salaries and expenses may remain available for certain purposes. This provision applies to the District of Columbia Courts, the Court Services and Offender Supervision Agency, and the District of Columbia Public Defender Service.

Section 816. The Committee continues a provision that appropriates local funds during FY 2028 if there is an absence of a continuing resolution or regular appropriation for the District of Columbia. Funds are provided under the same authorities and conditions and in the same manner and extent as provided for in FY 2027.

Section 817. The Committee continues a provision that provides the District of Columbia authority to transfer, receive, and acquire lands and funding it deems necessary for the construction and operation of interstate bridges over navigable waters, including related infrastructure, for a project to expand commuter and regional

passenger rail service and provide bike and pedestrian access crossings.

Section 818. The Committee continues a provision that requires each Federal and District government agency appropriated Federal funding in this Act submit to the Committees quarterly budget reports on obligations.

Section 819. The Committee includes a new provision prohibiting funds to carry out the Reproductive Health Non-Discrimination Amendment Act of 2014 (D.C. Law 20–261) or to implement any rule or regulation promulgated to carry out such Act.

Section 820. The Committee includes a new provision repealing the Death with Dignity Act of 2016 and prohibit the D.C. Council from passing laws related to physician-assisted suicide in the future.

Section 821. The Committee includes a new provision directing the District of Columbia to submit a report to the Committees regarding how the District of Columbia has complied with the Partial Birth Abortion Ban Act, including if violations of the law have taken place. If violations have taken place, the report should detail the number of violations in the past five years, the District of Columbia's response to the violations, whether the District of Columbia preserved each child's remains for appropriate examination during the investigation, and other pertinent information on violations.

Section 822. The Committee includes a new provision prohibiting funds used by the District of Columbia to enforce the final rule relating to "Adoption of California Vehicle Emission Standards."

Section 823. The Committee includes a new provision prohibiting funds used by the District of Columbia to enact or carry out any law which prohibits motorists from making right turns on red, including D.C. Law L24–214.

Section 824. The Committee includes a new provision prohibiting funds used by the District of Columbia to carry out D.C. Automated Traffic Enforcement.

Section 825. The Committee includes a new provision repealing the Corrections Oversight Improvement Omnibus Amendment Act of 2022.

Section 826. The Committee includes a new provision prohibiting funds used by the District of Columbia to enact or carry out any law which enrolls or registers noncitizens into voter rolls.

Section 827. The Committee includes a new provision allowing valid weapons carry permit holders to conceal carry, including magazines and ammunition, in areas governed by the District of Columbia and Washington Metropolitan Area Transit Authority.

Section 828. The Committee includes a new provision prohibiting funds used by the District of Columbia to enact the Comprehensive Policing and Justice Reform Amendment Act of 2022.

Section 829. The Committee includes a new provision repealing the Youth Rehabilitation Amendment Act of 2018.

Section 830. The Committee includes a new provision prohibiting funds used by the District of Columbia to enforce a COVID–19 mask mandate or COVID–19 vaccine mandate.

Section 831. The Committee includes a new provision prohibiting the District of Columbia from obligating or expending funds to im-

plement the Insurance Regulation Amendment Act of 2024 or any regulation promulgated pursuant to such Act.

Section 832. The Committee includes a prohibition on implementation or enforcement of the Consumer Protection Act (§ 28–3901–28–3913) against oil and gas companies for environmental claims.

Section 833. The Committee includes a provision prohibiting funds from enforcing title I or title II of the Human Rights Sanctuary Amendment Act of 2022.

Section 834. Specifies that references to “this Act” in this title or title IV are treated as referring only to the provisions of this title and title IV.

## TITLE IX—ADDITIONAL GENERAL PROVISIONS

### SPENDING REDUCTION ACCOUNT

Section 901. The Committee includes a new provision establishing a “Spending Reduction Account” in the bill.

### HOUSE OF REPRESENTATIVES REPORT REQUIREMENTS

The following materials are submitted in accordance with various requirements of the Rules of the House of Representatives:

#### DISSENTING VIEWS

Pursuant to the provisions of clause 3(a)(1) of House rule XIII and sec. 6(i) of the Committee Rules, the dissenting views of the minority party of the House of Representatives, are printed below:

#### **[TO BE PROVIDED]**

#### FULL COMMITTEE VOTES

Pursuant to the provisions of clause 3(b) of rule XIII of the House of Representatives, the results of each roll call vote on an amendment or on the motion to report, together with the names of those voting for and those against, are printed below:

#### **[TO BE PROVIDED]**

#### COMPARATIVE STATEMENT OF BUDGET AUTHORITY

Pursuant to clause 3(c)(2) of rule XIII of the Rules of the House of Representatives and section 308(a)(1)(A) of the Congressional Budget Act of 1974, the following table compares the levels of new budget authority provided in the bill with the appropriate allocation under section 302(b) of the Budget Act.

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2026  
AND AMOUNTS RECOMMENDED IN THE BILL FOR 2027  
(Amounts in thousands)

	FY 2026 Enacted	Bill	Bill vs. Enacted
<b>TITLE I - DEPARTMENT OF THE TREASURY</b>			
<b>Departmental Offices</b>			
Salaries and Expenses.....	287,576	240,774	-46,802
Committee on Foreign Investment in the United States Fund.....	21,000	22,000	+1,000
CFIUS Offsetting user fees.....	-21,000	-22,000	-1,000
Office of Terrorism and Financial Intelligence.....	237,662	237,662	---
Cybersecurity Enhancement Account.....	59,000	59,000	---
Department-wide Systems and Capital Investments Programs.....	11,007	9,400	-1,607
Office of Inspector General.....	48,389	47,887	-502
Treasury Inspector General for Tax Administration.....	165,000	165,000	---
<b>Total, Departmental Offices.....</b>	<b>808,634</b>	<b>759,723</b>	<b>-48,911</b>
Financial Crimes Enforcement Network.....	185,193	185,193	---
Bureau of the Fiscal Service.....	391,109	355,061	-36,048
Alcohol and Tobacco Tax and Trade Bureau.....	157,795	157,795	---
Community Development Financial Institutions Fund Program Account.....	324,000	276,600	-47,400
<b>Total, Department of the Treasury, non-IRS.....</b>	<b>1,866,731</b>	<b>1,734,372</b>	<b>-132,359</b>

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2026  
AND AMOUNTS RECOMMENDED IN THE BILL FOR 2027  
(Amounts in thousands)

	FY 2026 Enacted	Bill	Bill vs. Enacted
-----			
Internal Revenue Service			
Taxpayer Services.....	3,036,606	3,036,606	---
Enforcement.....	4,999,000	3,600,006	-1,398,994
Technology and Operations Support.....	3,159,759	3,605,391	+445,632
	-----		
Total, Internal Revenue Service.....	11,195,365	10,242,003	-953,362
	=====		
Total, title I, Department of the Treasury.....	13,062,096	11,976,375	-1,085,721
Appropriations.....	(13,083,096)	(11,998,375)	(-1,084,721)
Offsetting collections.....	(-21,000)	(-22,000)	(-1,000)
	=====		

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2026  
AND AMOUNTS RECOMMENDED IN THE BILL FOR 2027  
(Amounts in thousands)

	FY 2026 Enacted	Bill	Bill vs. Enacted
-----			
TITLE II - EXECUTIVE OFFICE OF THE PRESIDENT AND FUNDS APPROPRIATED TO THE PRESIDENT			
The White House			
Salaries and Expenses.....	78,904	78,904	---
Executive Residence at the White House:			
Operating Expenses.....	15,453	15,453	---
White House Repair and Restoration.....	2,475	2,475	---
Subtotal.....	17,928	17,928	---
Council of Economic Advisers.....	4,854	4,854	---
National Security Council and Homeland Security Council.....	19,000	19,000	---
Office of Administration.....	124,308	124,308	---
Total, The White House.....	244,994	244,994	---
Office of Management and Budget.....	129,000	129,000	---
Office of the National Cyber Director.....	20,000	20,000	---

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2026  
AND AMOUNTS RECOMMENDED IN THE BILL FOR 2027  
(Amounts in thousands)

	FY 2026 Enacted	Bill	Bill vs. Enacted
-----			
Office of National Drug Control Policy			
Salaries and Expenses.....	21,785	21,785	---
High Intensity Drug Trafficking Areas Program.....	298,579	298,600	+1,021
Other Federal Drug Control Programs.....	136,150	142,150	+6,000
Total, Office of National Drug Control Policy...	456,514	463,535	+7,021
Unanticipated Needs.....	990	545	-445
Information Technology Oversight and Reform.....	8,000	8,000	---
Special Assistance to the President and Official Residence of the Vice President:			
Salaries and Expenses.....	6,015	6,015	---
Official Residence of the Vice President:			
Operating Expenses.....	318	318	---
Subtotal.....	6,333	6,333	---
Administrative Provision			
Salaries and Expenses (Sec. 204).....	7,071	---	-7,071
=====			
Total, title II, Executive Office of the President and Funds Appropriated to the President.....	872,902	872,407	-495
=====			

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2026  
AND AMOUNTS RECOMMENDED IN THE BILL FOR 2027  
(Amounts in thousands)

	FY 2026 Enacted	Bill	Bill vs. Enacted
-----			
TITLE III - THE JUDICIARY			
Supreme Court of the United States			
Salaries and Expenses:			
Salaries of Justices.....	3,000	3,000	---
Other salaries and expenses.....	135,127	207,039	+71,912
Personal Security for Justices (P.L. 119-37).....	(28,000)	---	(-28,000)
	-----	-----	-----
Subtotal, Supreme Court of the United States	163,127	207,039	+43,912
Salaries and Expenses.....			
Care of the Building and Grounds.....	11,437	18,093	+6,656
	-----	-----	-----
Total, Supreme Court of the United States.....	177,564	228,132	+50,568
-----			
United States Court of Appeals for the Federal Circuit			
Salaries and Expenses:			
Salaries of judges.....	4,000	3,000	-1,000
Other salaries and expenses.....	36,735	36,735	---
	-----	-----	-----
Total, United States Court of Appeals for the Federal Circuit.....	40,735	39,735	-1,000

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2026  
AND AMOUNTS RECOMMENDED IN THE BILL FOR 2027  
(Amounts in thousands)

	FY 2026 Enacted	Bill	Bill vs. Enacted
-----			
United States Court of International Trade			
Salaries and Expenses:			
Salaries of judges.....	3,000	2,000	-1,000
Other salaries and expenses.....	22,437	22,437	---
	-----	-----	-----
Total, U.S. Court of International Trade.....	25,437	24,437	-1,000
-----			
Courts of Appeals, District Courts, and Other Judicial Services			
Salaries and Expenses:			
Salaries of judges and bankruptcy judges.....	475,000	489,000	+14,000
Other salaries and expenses.....	6,127,055	6,439,018	+311,963
	-----	-----	-----
Subtotal.....	6,602,055	6,928,018	+325,963
-----			
Vaccine Injury Compensation Trust Fund.....	12,109	9,975	-2,134
Defender Services.....	1,766,010	1,792,754	+26,744
Fees of Jurors and Commissioners.....	19,108	19,108	---
Court Security.....	892,032	920,929	+28,897
	-----	-----	-----
Total, Courts of Appeals, District Courts, and Other Judicial Services.....	9,291,314	9,670,784	+379,470

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2026  
AND AMOUNTS RECOMMENDED IN THE BILL FOR 2027  
(Amounts in thousands)

	FY 2026 Enacted	Bill	Bill vs. Enacted
-----			
Administrative Office of the United States Courts			
Salaries and Expenses.....	106,953	102,673	-4,280
Federal Judicial Center			
Salaries and Expenses.....	35,121	34,261	-860
United States Sentencing Commission			
Salaries and Expenses.....	22,677	22,677	---
=====			
Total, title III, the Judiciary.....	9,671,801	10,122,699	+450,898
(Mandatory).....	(485,000)	(497,000)	(+12,000)
(Discretionary).....	(9,186,801)	(9,625,699)	(+438,898)
=====			

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2026  
AND AMOUNTS RECOMMENDED IN THE BILL FOR 2027  
(Amounts in thousands)

	FY 2026 Enacted	Bill	Bill vs. Enacted
<b>TITLE IV - DISTRICT OF COLUMBIA</b>			
Federal Payment for Resident Tuition Support.....	40,000	20,000	-20,000
Federal Payment for Emergency Planning and Security Costs in the District of Columbia.....	90,000	50,000	-40,000
Federal Payment to the District of Columbia Courts....	292,068	273,977	-18,091
Federal Payment for Defender Services in District of Columbia Courts.....	46,005	46,005	---
Federal Payment to the Court Services and Offender Supervision Agency for the District of Columbia.....	287,017	277,004	-10,013
Federal Payment to the District of Columbia Public Defender Service.....	53,629	53,629	---
Federal Payment to the Criminal Justice Coordinating Council.....	3,451	3,451	---
Federal Payment for Judicial Commissions.....	630	630	---
Federal Payment for School Improvement.....	52,500	52,500	---
Federal Payment for the D.C. National Guard.....	600	600	---
Federal Payment for Testing and Treatment of HIV/AIDS. Federal Payment to the District of Columbia Water and Sewer Authority.....	4,000	4,000	---
	8,000	10,000	+2,000
	=====		
Total, title IV, District of Columbia.....	877,900	791,796	-86,104
	=====		

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2026  
AND AMOUNTS RECOMMENDED IN THE BILL FOR 2027  
(Amounts in thousands)

	FY 2026 Enacted	Bill	Bill vs. Enacted
<b>TITLE V - OTHER INDEPENDENT AGENCIES</b>			
Administrative Conference of the United States.....	3,430	3,430	---
Commodity Futures Trading Commission.....	365,000	---	-365,000
Consumer Product Safety Commission.....	150,975	142,000	-8,975
Council of the Inspectors General on Integrity and Efficiency.....	5,450	2,850	-2,600
Oversight.gov Website Enhancements.....	(850)	(850)	---
<b>Election Assistance Commission</b>			
Salaries and Expenses.....	23,860	17,000	-6,860
Election Security Grants.....	45,000	15,000	-30,000
Election Security Grants Offsets.....	-10,000	---	+10,000
Subtotal, Election Security Grants.....	35,000	15,000	-20,000
Total, Election Assistance Commission.....	58,860	32,000	-26,860
<b>Federal Communications Commission</b>			
Salaries and Expenses.....	416,112	390,192	-25,920
Offsetting fee collections.....	-416,112	-390,192	+25,920
Federal Deposit Insurance Corporation			
Office of Inspector General (by transfer).....	(48,500)	(48,500)	---
Deposit Insurance Fund (transfer).....	(-48,500)	(-48,500)	---
Total, Federal Deposit Insurance Corporation....	---	---	---

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2026  
AND AMOUNTS RECOMMENDED IN THE BILL FOR 2027  
(Amounts in thousands)

	FY 2026 Enacted	Bill	Bill vs. Enacted
-----			
Federal Election Commission.....	80,857	76,500	-4,357
Federal Labor Relations Authority.....	29,500	29,500	---
Federal Permitting Improvement Steering Council.....	---	---	---
Federal Trade Commission			
Salaries and Expenses.....	383,600	383,600	---
Offsetting fee collections (mergers).....	-310,000	-313,000	-3,000
Offsetting fee collections (telephone).....	-15,000	-17,000	-2,000
Direct appropriation.....	58,600	53,600	-5,000
-----			
General Services Administration			
Federal Buildings Fund			
Limitations on Availability of Revenue:			
Construction and acquisition of facilities.....	165,661	165,661	---
Repairs and alterations:			
Major repairs and alterations.....	239,000	318,154	+79,154
Basic repairs and alterations.....	479,000	549,000	+70,000
Special emphasis programs.....	215,553	115,553	-100,000
Subtotal.....	933,553	982,707	+49,154
Rental of space.....	5,574,593	5,574,593	---
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COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2026  
AND AMOUNTS RECOMMENDED IN THE BILL FOR 2027  
(Amounts in thousands)

	FY 2026 Enacted	Bill	Bill vs. Enacted
Building operations.....	3,012,954	3,012,954	---
Subtotal, Limitations on Availability of Revenue.....	9,686,761	9,735,915	+49,154
Rental income to fund.....	-10,716,000	-10,715,000	+1,000
Total, Federal Buildings Fund.....	-1,029,239	-979,085	+50,154
Government-wide Policy.....	64,000	64,000	---
Operating Expenses.....	48,000	48,000	---
Civilian Board of Contract Appeals.....	10,248	10,248	---
Office of Inspector General.....	73,837	72,500	-1,337
Allowances and Office Staff for Former Presidents.....	5,353	5,200	-153
Federal Citizen Services Fund.....	70,000	70,000	---
Technology Modernization Fund.....	5,000	5,000	---
Asset Proceeds and Space Management Fund.....	143,328	193,328	+50,000

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2026  
AND AMOUNTS RECOMMENDED IN THE BILL FOR 2027  
(Amounts in thousands)

	FY 2026 Enacted	Bill	Bill vs. Enacted
-----			
Administrative Provision			
Federal Buildings Fund (Sec. 527).....	23,612	---	-23,612
Total, General Services Administration.....	-585,861	-510,809	+75,052
-----			
Harry S. Truman Scholarship Foundation.....	2,970	2,500	-470
-----			
Merit Systems Protection Board			
Salaries and Expenses.....	49,135	49,135	---
Limitation on administrative expenses.....	2,345	2,345	---
Total, Merit Systems Protection Board.....	51,480	51,480	---
-----			
Morris K. Udall and Stewart L. Udall Foundation			
Morris K. Udall and Stewart L. Udall Trust Fund.....	1,582	1,582	---
Environmental Dispute Resolution Fund.....	3,862	3,862	---
Total, Morris K. Udall and Stewart L. Udall Foundation.....	5,444	5,444	---
-----			
National Archives and Records Administration			
Operating Expenses.....	421,000	405,000	-16,000
Office of Inspector General.....	5,920	5,920	---
Repairs and Restoration.....	8,000	8,000	---

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2026  
AND AMOUNTS RECOMMENDED IN THE BILL FOR 2027  
(Amounts in thousands)

	FY 2026 Enacted	Bill	Bill vs. Enacted
National Historical Publications and Records Commission Grants Program.....	5,000	5,000	---
Administrative Provisions			
Salaries and Expenses (Sec. 530).....	14,344	---	-14,344
Total, National Archives and Records Administration.....	454,264	423,920	-30,344
NCUA Community Development Revolving Loan Fund.....	3,465	3,423	-42
Office of Government Ethics.....	23,037	22,386	-651
Office of Personnel Management			
Salaries and Expenses.....	167,535	167,535	---
Limitation on administrative expenses.....	214,605	214,605	---
Subtotal, Salaries and Expenses.....	382,140	382,140	---
Office of Inspector General.....	6,839	6,839	---
Limitation on administrative expenses.....	29,192	29,192	---
Subtotal, Office of Inspector General.....	36,031	36,031	---
Total, Office of Personnel Management.....	418,171	418,171	---
Office of Special Counsel.....	31,585	31,585	---

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2026  
AND AMOUNTS RECOMMENDED IN THE BILL FOR 2027  
(Amounts in thousands)

	FY 2026 Enacted	Bill	Bill vs. Enacted
Privacy and Civil Liberties Oversight Board.....	13,700	13,700	---
Public Buildings Reform Board.....	3,605	3,605	---
Securities and Exchange Commission			
Salaries and Expenses.....	2,149,000	2,026,330	-122,670
Subtotal, Securities and Exchange Commission..	2,149,000	2,026,330	-122,670
SEC fees.....	-2,149,000	-2,026,330	+122,670
Total, Securities and Exchange Commission.....	---	---	---
Selective Service System.....	31,300	31,300	---
Small Business Administration			
Salaries and expenses.....	323,118	298,099	-25,019
Entrepreneurial Development Programs.....	330,000	285,550	-44,450
Office of Inspector General.....	37,020	37,020	---
Office of Advocacy.....	10,109	14,109	+4,000
Business Loans Program Account:			
Direct loans subsidy.....	3,000	3,000	---
Administrative expenses.....	158,000	158,000	---
Total, Business Loans program account.....	161,000	161,000	---

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2026  
AND AMOUNTS RECOMMENDED IN THE BILL FOR 2027  
(Amounts in thousands)

	FY 2026 Enacted	Bill	Bill vs. Enacted
Disaster Loans Program Account:			
Administrative expenses.....	32,000	32,000	---
Disaster relief category.....	250,000	143,000	-107,000
Total, Disaster loans program account.....	282,000	175,000	-107,000
Subtotal, Small Business Administration.....	1,143,247	970,778	-172,469
Administrative Provisions			
Salaries and Expenses (Sec. 542).....	106,862	---	-106,862
Total, Small Business Administration.....	1,250,109	970,778	-279,331
Total, excluding Disaster Relief Category.....	1,000,109	827,778	-172,331

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2026  
AND AMOUNTS RECOMMENDED IN THE BILL FOR 2027  
(Amounts in thousands)

	FY 2026 Enacted	Bill	Bill vs. Enacted
<hr/>			
United States Postal Service			
Payment to the Postal Service Fund.....	38,360	38,360	---
Office of Inspector General.....	274,000	274,000	---
	-----	-----	-----
Total, United States Postal Service.....	312,360	312,360	---
<hr/>			
United States Tax Court.....	55,000	55,000	---
<hr/>			
Total, title V, Independent Agencies.....	2,823,301	2,174,723	-648,578
Appropriations.....	(16,179,413)	(15,493,245)	(-686,168)
Disaster relief category.....	(250,000)	(143,000)	(-107,000)
Offsetting Collections.....	(-13,606,112)	(-13,461,522)	(+144,590)
(by transfer).....	(48,500)	(48,500)	---
(transfer out).....	(-48,500)	(-48,500)	---
<hr/>			

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2026  
AND AMOUNTS RECOMMENDED IN THE BILL FOR 2027  
(Amounts in thousands)

	FY 2026 Enacted	Bill	Bill vs. Enacted
<b>TITLE VI - GENERAL PROVISIONS THIS ACT</b>			
Mandatory appropriations (Sec. 618).....	23,010,000	24,207,000	+1,197,000
PCA Oversight Board scholarships.....	7,000	25,000	+18,000
Offsetting collections.....	-7,000	-25,000	-18,000
Treasury Forfeiture Fund (rescission) (Sec. 634).....	-300,000	---	+300,000
Special Inspector General for Pandemic Recovery (rescission) (Sec. 635).....	-3,000	---	+3,000
	=====	=====	=====
Total, title VI, General Provisions.....	22,707,000	24,207,000	+1,500,000
	=====	=====	=====

<b>TITLE VII - GENERAL PROVISIONS GOVERNMENT-WIDE</b>			
Civil Service Retirement and Disability Funds (Sec. 734).....	---	---	---
	=====	=====	=====
Total, title VII, General Provisions.....	---	---	---
	=====	=====	=====

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2026  
AND AMOUNTS RECOMMENDED IN THE BILL FOR 2027  
(Amounts in thousands)

	FY 2026 Enacted	Bill	Bill vs. Enacted
-----			
OTHER APPROPRIATIONS			
DIVISION A-CONTINUING APPROPRIATIONS, AGRICULTURE, LEGISLATIVE BRANCH, MILITARY CONSTRUCTION AND VETERANS AFFAIRS, AND EXTENSIONS ACT, 2026 (P.L. 119-37)			
THE JUDICIARY			
Supreme Court of the United States	28,000	---	-28,000
Personal Security for Supreme Court Justices.....			
Total, Continuing Appropriations, Agriculture, Legislative Branch, Military Construction and Veterans Affairs, and Extensions Act, 2026.....	28,000	---	-28,000
=====			
Total, Other Appropriations.....	28,000	---	-28,000
=====			

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2026  
AND AMOUNTS RECOMMENDED IN THE BILL FOR 2027  
(Amounts in thousands)

	FY 2026 Enacted	Bill	Bill vs. Enacted
Grand total.....			
Appropriations.....	50,043,000	50,145,000	+102,000
Rescissions.....	(63,730,112)	(63,510,522)	(-219,590)
Emergency appropriations.....	(-303,000)	---	(+303,000)
Offsetting collections.....	---	---	---
Disaster relief category.....	(-13,634,112)	(-13,508,522)	(+125,590)
	(250,000)	(143,000)	(-107,000)
(by transfer).....	(48,500)	(48,500)	---
(transfer out).....	(-48,500)	(-48,500)	---
Discretionary total.....	26,548,650	25,441,000	-1,107,650
Discretionary total, without Disaster.....	26,298,650	25,298,000	-1,000,650
Grand total without Other Appropriations.....	50,015,000	50,145,000	+130,000

BUDGETARY IMPACT OF THE DEPARTMENTS OF FINANCIAL SERVICES AND GENERAL GOVERNMENT, 2027, PREPARED IN CONSULTATION WITH THE CONGRESSIONAL BUDGET OFFICE PURSUANT TO SECTION 308(a) OF THE CONGRESSIONAL BUDGET ACT OF 1974

[In millions of dollars]

COMPARISON WITH BUDGET RESOLUTION

Pursuant to clause 3(c)(2) of rule XIII of the Rules of the House of Representatives and section 308(a)(1)(A) of the Congressional Budget Act of 1974, the following table compares the levels of new budget authority provided in the bill with the appropriate allocation under section 302(b) of the Budget Act:

[In millions of dollars]

	302(b) Allocation		This Bill	
	Budget Authority	Outlays	Budget Authority	Outlays
Comparison of amounts in the bill with Committee allocations to its subcommittees: Subcommittee on Financial Services and General Government				
Discretionary .....	\$X,X	\$X,X	\$X,X	<sup>1</sup> \$X,X
Mandatory .....	X,X	X,X	X,X	<sup>1</sup> X,X

<sup>1</sup> Includes outlays from prior-year budget authority.

FIVE-YEAR OUTLAY PROJECTIONS

Pursuant to clause 3(c)(2) of rule XIII and section 308(a)(1)(A) of the Congressional Budget Act of 1974, the following table contains five-year projections associated with the budget authority provided in the accompanying bill as provided to the Committee by the Congressional Budget Office:

[In millions of dollars]

	Outlays
Projection of outlays associated with the recommendation:	
2027 .....	<sup>1</sup> \$X
2028 .....	X
2029 .....	X
2030 .....	X
2031 and future years .....	X

<sup>1</sup> Excludes outlays from prior-year budget authority.

FINANCIAL ASSISTANCE TO STATE AND LOCAL GOVERNMENTS

Pursuant to clause 3(c)(2) of rule XIII and section 308(a)(1)(A) of the Congressional Budget Act of 1974, the Congressional Budget Office has provided the following estimates of new budget authority and outlays provided by the accompanying bill for financial assistance to State and local governments:

[In millions of dollars]

	Budget Authority	Outlays
Financial Assistance to State and local governments for 2027 .....	<sup>1</sup> \$X,X	<sup>1</sup> \$X,X

<sup>1</sup> Excludes outlays from prior-year budget authority.

## STATEMENT OF GENERAL PERFORMANCE GOALS AND OBJECTIVES

Pursuant to clause 3(c)(4) of rule XIII of the Rules of the House of Representatives, the following is a statement of general performance goals and objectives for which this measure authorizes funding:

The Committee on Appropriations considers program performance, including a program's success in developing and attaining outcome-related goals and objectives, in developing funding recommendations.

### PROGRAM DUPLICATION

Pursuant to clause 3(c)(5) of rule XIII of the Rules of the House of Representatives, no provision of this bill establishes or reauthorizes a program of the Federal Government known to be duplicative of another federal program, a program that was included in any report from the Government Accountability Office to Congress pursuant to section 21 of Public Law 111–139, or a program related to a program identified in the most recent Catalog of Federal Domestic Assistance.

### COMMITTEE HEARINGS

Pursuant to clause 3(c)(6) of rule XIII of the Rules of the House of Representatives, the following hearings were used to develop or consider the Labor, Health and Human Services, and Education, and Related Agencies Appropriations Bill, 2024:

On March 25, 2026, the Financial Services and General Government subcommittee held a hearing titled “Oversight of the Office of Personnel Management”. The subcommittee received testimony from:

The Honorable Scott Kupor, Director, the Office of Personnel Management.

On March 26, 2026, the Financial Services and General Government subcommittee held a hearing titled “GAO’s Assessment of the Federal Building Fund.” The subcommittee received testimony from:

Mr. Dave Marroni, Director, Physical Infrastructure, U.S. Government Accountability Office.

### COMPLIANCE WITH RULE XIII, CL. 3(e) (RAMSEYER RULE)

In compliance with clause 3(e) of rule XIII of the Rules of the House of Representatives, changes in existing law made by the bill, as reported, are shown as follows (existing law proposed to be omitted is enclosed in black brackets, new matter is printed in italics, existing law in which no change is proposed is shown in roman):

### **[TO BE PROVIDED]**

### CHANGES IN THE APPLICATION OF EXISTING LAW

Pursuant to clause 3(f)(1)(A) of rule XIII of the Rules of the House of Representatives and section 6(e) of the Rules and Practices of the Committee on Appropriations, the following statements are submitted describing the effect of provisions proposed in the ac-

companying bill that may be considered, under certain circumstances, to change the application of existing law, either directly or indirectly. The bill provides that appropriations shall remain available for more than one year for several programs for which the basic authorizing legislation does not explicitly authorize such extended availability. In addition, the bill carries language, in some instances, permitting activities not authorized by law, or exempting agencies from certain provisions of law, but which have been carried in appropriations acts for many years.

The bill includes several limitations on official entertainment, reception, and representation expenses. Similar provisions have appeared in previous appropriations Acts. The bill also includes several limitations on the purchase of automobiles or office furnishings that also have appeared in many previous appropriations Acts. Language is included in several instances permitting certain funds to be credited to the appropriations recommended. Language is also included in several instances permitting funding for services authorized by 5 U.S.C. 3109 and for the hire of passenger motor vehicles.

#### TITLE I—DEPARTMENT OF THE TREASURY

Language is included for Departmental Offices, Salaries and Expenses, that provides funds for operation and maintenance of Treasury Buildings; hire of passenger motor vehicles; maintenance, repairs, and improvements of, and purchase of commercial insurance policies for real properties leased or owned overseas; and for domestic finance and tax policy activities.

Language is included designating funds for official reception and representation expenses; unforeseen emergencies of a confidential nature; and extending the period of availability for certain funds.

Language is included for the Committee on Foreign Investment in the United States Fund that provides for the transfer of funds to departments or agencies represented on the Committee for expenses of implementing section 721 of the Defense Production Act of 1950. Language is included that provides for the assessment and collection of offsetting collections.

Language is included for the Office of Terrorism and Financial Intelligence, Salaries and Expenses, that provides funds to safeguard the financial system from national security threats. This includes funding for a pilot program to test the deployment of artificial intelligence and machine learning and to conduct econometrics analysis.

Language is included for the Cybersecurity Enhancement Account that provides funds for enhanced cybersecurity for systems operated by the Department of the Treasury.

Language is included for Department-wide Systems and Capital Investments Programs that provides funds for equipment, software, and repairs and renovations to buildings owned by the Department of the Treasury. Language is also included that extends the period of availability for available funds.

Language is included for the Office of Inspector General, Salaries and Expenses, that provides funds to carry out the provisions of the Inspector General Act of 1978, including the hire of vehicles, unforeseen emergencies of a confidential nature, official reception

and representation expenses, and unforeseen emergencies of a confidential nature.

Language is included for the Treasury Inspector General for Tax Administration, Salaries and Expenses, that provides funds to carry out the provisions of the Inspector General Act of 1978, including consulting services, official reception and representation expenses, the purchase and hire of motor vehicles, unforeseen emergencies of a confidential nature, and specifies the period of availability for certain funds.

Language is included for Financial Crimes Enforcement Network, Salaries and Expenses, that provides funds for the hire of motor vehicles; travel and training of non-Federal and foreign government personnel attending meetings involving domestic or foreign financial intelligence, law enforcement, and regulation; official reception and representation expenses; and assistance to Federal law enforcement agencies with or without reimbursement.

Language is also included that extends the period of availability for certain funds.

Language is included for the Bureau of the Fiscal Service, Salaries and Expenses, that provides funds for necessary expenses, including for official reception and representation expenses, and extends the period of availability for information systems modernization funds. Language is also included specifying an amount to be derived from the Oil Spill Liability Trust Fund.

Language is included for the Alcohol and Tobacco Tax and Trade Bureau, Salaries and Expenses, that provides funds for the hire of passenger motor vehicles, official reception and representation expenses, cooperative research and development programs, and laboratory assistance to State and local agencies. Language is included that extends the period of availability for certain funds.

Language is included for the United States Mint, United States Mint Public Enterprise Fund, which identifies the source of funding for the operations and activities of the U.S. Mint and specifies the level of funding for circulating coinage and protective service capital investments.

Language is included for the Community Development Financial Institutions Fund Program Account that provides specific amounts for: financial and technical assistance; individuals with disabilities; Native American initiatives; Healthy Food Initiatives; Economic Mobility; Bank Enterprise Awards; Small Dollar Loan Program; and administrative expenses for the program and cost of direct loans. Language is included for clarifying the amount for the Bond Guarantee Program.

Language is included for the Internal Revenue Service, Taxpayer Services, that provides funds for pre-filing assistance and education, filing and account services, and taxpayer advocacy services, and dedicating funding for the Tax Counseling for the Elderly Program, low-income taxpayer clinic grants, and Community Volunteer Income Tax Assistance grants. Language is also included specifying the period of availability for certain funds.

Language is included for the Internal Revenue Service, Enforcement, that provides funds to determine and collect owed taxes, provide legal and litigation support, conduct criminal investigations, enforce criminal statutes, purchase and hire of vehicles, designates funding for the Interagency Crime and Drug Enforcement program,

and designates funding for investigative technology for the Criminal Investigation Division. Language is included specifying the period of availability for certain funds.

Language is included for the Internal Revenue Service, Technology and Operations Support, that provides funds for operating and supporting taxpayer services and tax law enforcement programs; facilities services; printing; postage; physical security; headquarters and other IRS-wide administration activities; research and statistics of income; telecommunications; information technology development, enhancement, operations, maintenance, and security; hire of passenger motor vehicles; and official reception and representation expenses.

Language is included specifying the period of availability for certain funds and requiring reports on information technology.

Language is included in the administrative provisions that provide the IRS with transfer authority of up to five percent.

Language is included in the administrative provisions that require the IRS to maintain a training program in taxpayers' rights, dealing courteously with taxpayers, cross-cultural relations, ethics, and the impartial application of tax law.

Language is included in the administrative provisions that require the IRS to institute and enforce policies and procedures that will safeguard the confidentiality of taxpayer information and protect taxpayers against identity theft.

Language is included in the IRS administrative provisions that makes funds available for improved facilities and increased staffing to provide efficient and effective 1-800 number help line service for taxpayers.

Language is included in the administrative provisions to require the IRS to issue notices to employers of any address change request and to give special consideration to offers in compromise for taxpayers who have been victims of payroll tax preparer fraud.

Language included to prohibit the use of funds in contravention of section 6103 of the Internal Revenue Code of 1986 (relating to confidentiality and disclosure of returns and return information).

Language is included in the administrative provisions that provides direct hiring authorities for IRS positions.

Language is included in the administrative provisions that extend the current home to work transportation for the IRS Commissioner for FY 2027.

Language is included in the IRS administrative provisions to prohibit the purchase of firearms or ammunition above specified levels.

Language is included for the Department purchase of uniforms, insurance for motor vehicles that are overseas, and motor vehicles that are overseas without regard to the general purchase price limitations; to enter contracts with the State Department for health and medical services for Treasury employees who are overseas; and to hire experts or consultants.

Language is included that authorizes transfers of up to two percent between "Departmental Offices—Salaries and Expenses", "Office of Inspector General", "Financial Crimes Enforcement Network", "Bureau of the Fiscal Service", and "Alcohol and Tobacco Tax and Trade Bureau" appropriations under certain circumstances.

Language is included in the administrative provision that authorizes transfers, up to two percent, between the Internal Revenue Service and the Treasury Inspector General for Tax Administration under certain circumstances.

Language is included in the administrative provisions to authorize transfers from the Bureau of the Fiscal Service to the Debt Collection Fund as necessary for the purposes of debt collection.

Language is included in the administrative provisions to require Congressional approval for the construction and operation of a museum by the United States Mint.

Language is included in the administrative provisions to prohibit funds in this or any other Act from being used to merge the United States Mint and the Bureau of Engraving and Printing without the approval of the House and the Senate committees of jurisdiction.

Language is included in the administrative provisions to provide that funds for the Department of the Treasury's intelligence-related activities are specifically authorized in FY 2027 until enactment of the Intelligence Authorization Act for FY 2027.

Language is included in the administrative provisions to permit the Bureau of Engraving and Printing to use \$5,000 from the Industrial Revolving Fund for reception and representation expenses.

Language is included in administrative provisions to require quarterly reports from the Office of Financial Research and testimony upon request.

Language is included directing the Department to finalize 90 Fed. Reg. 13688.

#### TITLE II—EXECUTIVE OFFICE OF THE PRESIDENT

Language is included for The White House, Salaries and Expenses, that provides funds for services authorized by 5 U.S.C. 3109 and 3 U.S.C. 103, 105 and 107; hire of vehicles; official reception and representation expenses; and the Office of Policy Development.

Language is included for Executive Residence at the White House, Operating Expenses, that provides funds for necessary expenses as authorized by 3 U.S.C. 105, 109, 110, and 112–114.

Language is included for Executive Residence at The White House, Reimbursable Expenses, that specifies the authorized use of funds; specifies that reimbursable expenses are the exclusive authority of the Executive Residence to incur obligations and receive offsetting collections; requires the sponsors of political events to make advance payments; requires the national committee of the political party of the President to maintain \$25,000 on deposit; requires the Executive Residence to ensure that amounts owed are billed within 60 days of a reimbursable event and collected within 30 days of the bill notice; authorizes the Executive Residence to charge and assess interest and penalties on late payments; authorizes all reimbursements to be deposited into the Treasury as miscellaneous receipts; requires a report to the Committees on Appropriations on the reimbursable expenses within 90 days of the end of the fiscal year; requires the Executive Residence to maintain a system for tracking and classifying reimbursable events; and specifies that the Executive Residence is not exempt from the requirements of subchapter I or II of chapter 37 of title 31, United States Code.

Language is included for White House Repair and Restoration that provides funds for the repair, alteration, and improvement of the Executive Residence at the White House; and allows funds to remain available until expended.

Language is included for Council of Economic Advisors, Salaries and Expenses, that provides for necessary expenses in carrying out the Employment Act of 1946.

Language is included for National Security Council and Homeland Security Council, Salaries and Expenses, that provides for services authorized by 5 U.S.C. 3109 and official reception and representation expenses.

Language is included for Office of Administration, Salaries and Expenses, that provides funds for continued modernization of the information resources within the Executive Office of the President, to remain available until expended; provides for services authorized by 5 U.S.C. 3109 and 3 U.S.C. 107, and for the hire of vehicles; and provides funds for a program to provide payments to students, recent graduates, and veterans recently discharged from active duty who are performing voluntary services in the Executive Office of the President under section 3111(b) of title 5, United States Code, or comparable authority.

Language is included specifying that such payments to students, recent graduates, and veterans shall not be considered payments for purposes of section 3111(b) and may be paid in advance.

Language is included for Office of Management and Budget, Salaries and Expenses, that provides funds for services authorized by 5 U.S.C. 3109, the hire of vehicles, and for carrying out provisions of chapter 35 of title 44 United States Code and to prepare the budget request; and specifies funds for official representation expenses.

Language is included that prohibits the review of agricultural marketing orders; prohibits the use of funds for the purpose of altering the transcript of testimony except for OMB officials; prohibits the use of funds for evaluating or determining if water resource project or study reports submitted by the Chief of Engineers are in compliance with all applicable laws, regulations, and requirements; prohibits the use of funds for altering the Corp of Engineers annual work plan; specifies the amount of time to perform budgetary policy reviews of water resource matters on which the Chief of Engineers has reported before the report is considered approved, and specifies notification requirements; and requires OMB to make publicly available on a website a tabular list for each agency that submits budget justification materials that includes the name of the agency, the date on which the budget justification materials of the agency were submitted to Congress, and a uniform resource locator where the budget justification materials are published on the website of the agency.

Language is included for the Office of the National Cyber Director, Salaries and Expenses, that provides funds for expenses authorized by section 1752 of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 (Public Law 116–283), and official reception and representation expenses.

Language is included for the Office of National Drug Control Policy, Salaries and Expenses, providing funds for research activities; official reception and representation expenses; and participation in

joint projects or the provision of services to nonprofit, research, or public organizations or agencies, with or without reimbursement. Language is included permitting gifts for the purpose of aiding or facilitating the work of the Office.

Language is included for Federal Drug Control Programs, High Intensity Drug Trafficking Areas Program, that provides funds for drug control activities, allows for the transfer of funds, and requires notification on the distribution of funds.

Language is included for Other Federal Drug Control Programs that provides certain amounts for drug control activities and allows for the transfer of funds.

Language is included for Unanticipated Needs that provides for the use of funds as authorized by 3 U.S.C. 108 and extends the availability of funds.

Language is included for Information Technology Oversight and Reform that provides for the use of funds.

Language is included for Special Assistance to the President, Salaries and Expenses, that enables the Vice President to provide assistance to the President, services authorized by 5 U.S.C. 3109 and 3 U.S.C. 106, and the hire of vehicles.

Language is included for Official Residence of the Vice President, Operating Expenses, that provides funds for operation and maintenance of the official residence of the Vice President, the hire of vehicles, and expenses authorized by 3 U.S.C. 106(b)(2), and provides for the transfer of funds as necessary.

Language is included permitting the transfer of not to exceed ten percent of funds among various appropriations within the Executive Office of the President, with advance approval of the Committees on Appropriations. The amount of an appropriation shall not be increased by more than 50 percent.

Language is included requiring the Director of the Office of Management and Budget to include a statement of budgetary impact with any Executive order or Presidential memorandum issued or rescinded during FY 2027 where the regulatory cost exceeds \$100,000,000.

Language is included requiring the Director of the Office of Management and Budget to issue a memorandum to all Federal departments, agencies, and corporations directing compliance with the provisions in title VII of this Act.

### TITLE III—THE JUDICIARY

Language is included under Supreme Court of the United States, Salaries and Expenses, providing for certain funds to remain available until expended; the hire of passenger motor vehicles, official reception and representation, the personal security of Justices, and miscellaneous expenses. Language is included providing funds for salaries of judges as authorized by law.

Language is included under Supreme Court of the United States, Care of the Building and Grounds, permitting funds to remain available until expended.

Language is included under United States Court of Appeals for the Federal Circuit, Salaries and Expenses, for necessary expenses of the court.

Language is included under United States Court of International Trade, Salaries and Expenses, for necessary expenses of the court.

Language is included providing funds for salaries of judges as authorized by law.

Language is included under Courts of Appeals, District Courts, and Other Judicial Services, Salaries and Expenses, providing funds for the salaries of certain judges, and all other employees not otherwise provided for; necessary expenses; the purchase, rental, repair and cleaning of uniforms for Probation and Pretrial Services Office staff; firearms and ammunition; and specifies certain funds remain available for certain periods for specific purposes.

Language is included providing funds for salaries of judges as authorized by law.

Language is also included providing funding from the Vaccine Injury Compensation Trust Fund for certain purposes.

Language is included under Defender Services, providing for the operation of Federal Defender organizations; the compensation and reimbursement of expenses for attorneys, investigative, expert, and other services, travel, training, and general administrative expenses; and permitting funds to remain available until expended.

Language is included under Fees of Jurors and Commissioners permitting funds to remain available until expended and specifying limitations for the compensation of land commissioners.

Language is included under Court Security providing for protective guard services and procurement, installation, and maintenance of security systems and equipment, building ingress-egress control, inspection of mail and packages, directed security patrols, perimeter security, and services provided by the Federal Protective Services. Language is included permitting certain funds to remain available until expended, which may be transferred to the United States Marshals Service.

Language is included under Administrative Office of the United States Courts, Salaries and Expenses, providing for travel, the hire of passenger motor vehicles, advertising and rent in the District of Columbia.

Language is included specifying certain amounts for official reception and representation expenses.

Language is included under the Federal Judicial Center, Salaries and Expenses, extending the availability of certain funds for education and training, and specifying certain amounts for official reception and representation expenses.

Language is included under United States Sentencing Commission, Salaries and Expenses, specifying certain amounts for official reception and representation expenses.

Language is included permitting funds for salaries and expenses to be available for the employment of experts and consultant services as authorized by 5 U.S.C. 3109.

Language is included permitting up to five percent of any appropriation made available for FY 2025 to be transferred between Judiciary appropriations provided that no appropriation shall be decreased by more than five percent or increased by more than ten percent by any such transfer except in certain circumstances. In addition, the language provides that any such transfer shall be treated as a reprogramming of funds under sections 604 and 608 of the accompanying bill and shall not be available for obligation or expenditure except in compliance with the procedures set forth in those sections.

Language is included allowing not to exceed \$11,000 to be used for official reception and representation expenses incurred by the Judicial Conference of the United States.

Language is included allowing the delegation of authority to the Judiciary for contracts for repairs of less than \$100,000 through FY 2027.

Language is included authorizing a court security pilot program.

#### TITLE IV—DISTRICT OF COLUMBIA

Language is included under Federal Payment for Resident Tuition Support permitting the amount appropriated to remain available until expended; specifying conditions for the use, award, and financial accounting of funds; and requiring quarterly reports.

Language is included under Federal Payment for Emergency Planning and Security Costs in the District of Columbia, providing that the amount appropriated shall remain available until expended for providing public safety at events, including support of the United States Secret Service, to respond to terrorist threats or attacks.

Language is included under Federal Payment to the District of Columbia Courts, authorizing official reception and representation expenses; specifying certain amounts for specific purposes; providing all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies; allowing funds made available for capital improvements to remain available until September 30, 2028; providing for the reallocation of funds and providing for certain payments.

Language is included under Federal Payment for Defender Services in District of Columbia Courts, providing that the amount appropriated shall remain available until expended; specifying who shall administer these funds; providing that all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies.

Language is included under Federal Payment to the Court Services and Offender Supervision Agency for the District of Columbia, allowing the transfer and hire of motor vehicles; authorizing official reception and representation expenses; specifying certain amounts for specific purposes and programs; providing that all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies; allowing the use of programmatic incentives for offenders and defendants who successfully meet the terms of their supervision; authorizing the Director to accept, solicit, and use on the behalf of the Agency any monetary or nonmonetary gift to support offenders and defendants successfully meeting terms of supervision.

Language is included under Federal Payment to the District of Columbia Public Defender Service, allowing the transfer and hire of motor vehicles; providing that all amounts under this heading shall be apportioned quarterly by the Office of Management and

Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies; and authorizing the acceptance and use of voluntary and uncompensated services to facilitate the work of the District of Columbia Public Defender Service.

Language is included under Federal Payment to the Criminal Justice Coordinating Council, specifying that the amount appropriated shall remain available until expended to support initiatives related to the coordination of Federal and local criminal justice resources. Language is also included to support the JUSTIS modernization effort.

Language is included under Federal Payment for Judicial Commissions, specifying certain amounts for certain commissions and allowing for appropriations to remain available until September 30, 2028.

Language is included under Federal Payment for School Improvement, allowing for appropriations to remain available until expended for payments authorized under the Scholarship for Opportunity and Results Act.

Language is included under Federal Payment for the District of Columbia National Guard, providing funds for the National Guard Retention and College Access Program to remain available until expended.

Language is included under Federal Payment for Testing and Treatment of HIV/AIDS for testing and treatment.

Language is included under Federal Payment to the District of Columbia Water and Sewer Authority to continue implementation of the Combined Sewer Overflow Long-Term Plan.

#### TITLE V—INDEPENDENT AGENCIES

Language is included for the Administrative Conference of the United States, Salaries and Expenses, that provides for expenses, including official reception and representation, and extends the availability of funds.

Language is included for the Council of the Inspectors General on Integrity and Efficiency, including funding to maintain the Federal-wide Inspectors General website [oversight.gov](https://oversight.gov).

Language is included for the Consumer Product Safety Commission, Salaries and Expenses, that provides funds for expenses, the hire of motor vehicles, services as authorized by 5 U.S.C. 3109 (with a limitation on rates for individuals), and official reception and representation expenses.

Language is included for the Election Assistance Commission, Salaries and Expenses, that provides funds to carry out the Help America Vote Act of 2002.

Language is included under the Federal Communications Commission, Salaries and Expenses, permitting funds for uniforms and allowances therefor, official reception and representation expenses, purchase and hire of motor vehicles, special counsel fees, and services as authorized by 5 U.S.C. 3109. Language provides for the assessment and collection of offsetting collections, authorizes retention of such collections, and provides that they remain available until expended. Language limits the use of proceeds from the use of a competitive bidding system. Language provides funding for the Office of Inspector General.

Language is included extending an exemption from the Antideficiency Act for the Universal Service Fund.

Language is included for the Federal Deposit Insurance Corporation, Office of the Inspector General, that provides for the funds to be derived from the Deposit Insurance Fund, and the FSLIC Resolution Fund, including money to remain available until expended.

Language is included for the Federal Election Commission, Salaries and Expenses, providing for expenses including official reception and representation expenses and funds for the Office of the Inspector General.

Language is included for the Federal Labor Relations Authority, Salaries and Expenses, that provides funds for services authorized by 5 U.S.C. 3109, the hire of experts and consultants, hire of motor vehicles, reception and representation expenses, and the rental of conference rooms; authorizes travel payments to public members of the Federal Service Impasses Panel; and allows for fees collected to be transferred to and merged with the appropriation.

Language is included for the Federal Permitting Improvement Steering Council, Environmental Review Improvement Fund, that provides for services pursuant to section 41009(d) of Public Law 114-94, to remain available until expended.

Language is included for the Federal Trade Commission, Salaries and Expenses, permitting funds for uniforms and allowances therefor, services authorized by 5 U.S.C. 3109, official reception and representation expenses, hire of motor vehicles, and contract for collection services. Language provides for the crediting and retention of certain fees. Language also prohibits funds from being used to implement subsection (e)(2)(B) of section 43 of the Federal Deposit Insurance Act.

Language is included for the General Services Administration, Federal Buildings Fund, that allows for revenues and collections to be spent from the Fund; specifies the conditions under which funds made available can be used; limits the availability of funds for certain purposes; specifies funding for construction and acquisition projects; provides for certain transfers of funds; requires spending plans; and prohibits excess funds from being available.

Language is included for the General Services Administration, Government-wide Policy, that provides funds for policy and evaluation activities associated with the management of real and personal property assets and certain administrative services; support responsibilities relating to acquisition, telecommunications, motor vehicles, information technology management, and related technology activities; and services authorized by 5 U.S.C. 3109.

Language is included for the General Services Administration, Operating Expenses, that provides funds for Government-wide activities associated with personal and real property disposal, and services; and for expenses for activities associated with agency-wide policy direction and management.

Language is included for the General Services Administration, Civilian Board of Contract Appeals, that provides funds for activities associated with the Civilian Board of Contract Appeals and extends the period of availability for certain funds.

Language is included for the General Services Administration, Office of Inspector General, that makes certain funds available until expended and provides for awards in recognition of efforts

that enhance the office. Language is included for services authorized by 5 U.S.C. 3109 and designates funds for information and detection of fraud.

Language is included for the General Services Administration, Allowances and Office Staff for Former Presidents, for carrying out the provisions of 3 U.S.C. 102 note and Public Law 95-138.

Language is included for the General Services Administration, Federal Citizen Services Fund, which provides funds for the Office of Citizen Services and other information technology costs and allows for certain transfers to the Federal Citizen Services Fund. Language is also included for the Federal Citizen Services Fund that authorizes funds to be deposited in the Fund and limits the availability of funds in the Fund.

Language is included for the General Services Administration, Working Capital Fund, that provides funds for GSA's administrative services.

Language is included providing authority for the use of funds for the hire of motor vehicles.

Language is included in the administrative provisions providing that funds made available for activities of the Federal Buildings Fund may be transferred between appropriations with advance approval of the Congress to apply to funds provided in prior appropriations Acts.

Language is included in the administrative provisions requiring funds proposed for developing courthouse construction requests to meet appropriate standards and the priorities of the Judicial Conference.

Language is included in the administrative provisions permitting the General Services Administration to pay small claims (up to \$250,000) made against the Federal Government.

Language is included in the administrative provisions requiring the Administrator to ensure that the delineated area of procurement for all lease agreements is identical to the delineated area included in the prospectus unless prior notice is given to the committees of jurisdiction.

Language is included in the administrative provisions requiring a spend plan for certain accounts and programs.

Language is included for the Harry S Truman Scholarship Foundation, Salaries and Expenses, providing for payment to the Harry S Truman Scholarship Foundation Trust Fund.

Language is included for the Merit Systems Protection Board, Salaries and Expenses, that provides funds for services authorized by 5 U.S.C. 3109, rental of conference rooms, hire of passenger motor vehicles, direct procurement of survey printing, and official reception and representation expenses; specifies the period of availability for certain funds; provides for administration expenses to adjudicate retirement appeals; and provides for the transfer of certain funds.

Language is included for the Morris K. Udall and Stewart L. Udall Foundation, for payment to the Morris K. Udall and Stewart L. Udall Trust Fund, pursuant to the Morris K. Udall and Stewart L. Udall Foundation Act (20 U.S.C. 5601 et seq.) and provides for funds to be available until expended.

Language is included for the Morris K. Udall and Stewart L. Udall Foundation, Environmental Dispute Resolution Fund, to

carry out activities under sections 10 and 11 of Public Law 111-90 and provides for funds to be available until expended.

Language is included for the National Archives and Records Administration, Operating Expenses, that provides funds for uniforms or allowances therefor, as authorized by 5 U.S.C. 5901, including maintenance, repairs, and cleaning; the hire of passenger motor vehicles; activities of the Public Interest Declassification Board; the review and declassification of documents; and the operations and maintenance of the electronic records archive. Language is included for expenses necessary to enhance the Federal Government's ability to electronically preserve, manage, and store Government records; and provides that such funds remain available until expended.

Language is included for the National Archives and Records Administration, Office of Inspector General, that provides funds for the hire of motor vehicles.

Language is included for the National Archives and Records Administration, Repairs and Restoration, that provides funds for the repair, alteration, and improvement of archives facilities and provision of adequate storage for holdings; and provides that funds remain available until expended.

Language is included under the National Archives and Records Administration, National Historical Publications and Records Commission, Grants Program, that provides funds for allocations and grants for historical publications and records; and provides that funds remain available until expended.

Language is included under the National Credit Union Administration, Community Development Revolving Loan Fund, that provides funds for technical assistance and extends the availability of funds.

Language is included under the Office of Government Ethics, Salaries and Expenses, that provides funds for services authorized by 5 U.S.C. 3109, rental of conference rooms, hire of passenger motor vehicles, and official reception and representation expenses.

Language is included under the Office of Personnel Management, Salaries and Expenses, that provides funds for services authorized by 5 U.S.C. 3109, medical examinations for veterans, rental of conference rooms, hire of passenger motor vehicles, official reception and representation expenses, payment of per diem or subsistence allowances, and the transfer of administrative expenses; directs that provisions shall not affect other authorities; prohibits funds for the Legal Examining Unit; and authorizes the acceptance of donations under certain conditions.

Language is included for the Office of Personnel Management, Office of Inspector General, Salaries and Expenses, that provides funds for services authorized by 5 U.S.C. 3109, hire of passenger motor vehicles, rental of conference rooms, and a transfer for administrative expenses.

Language is included for the Office of Special Counsel, Salaries and Expenses, that provides funds for services authorized by 5 U.S.C. 3109, payment of fees and expenses for witnesses, rental of conference rooms, and the hire of passenger motor vehicles.

Language is included for the Privacy and Civil Liberties Oversight Board, Salaries and Expenses, that provides funds authorized by section 1061 of 42 U.S.C. 2000ee.

Language is included for the Public Buildings Reform Board, that provides funds for carrying out the Federal Assets Sale and Transfer Act of 2016 (Public Law 114–287).

Language is included for the Securities and Exchange Commission, Salaries and Expenses, that provides for rental of space, services, reception and representation expenses, a permanent secretariat for the International Organization of Securities Commissions, and consultations and meetings hosted by the Commission.

Language is included that provides for the crediting of offsetting collections. Language provides for the assessment and collection of offsetting collections, authorizes retention of such collections, and provides that they remain available until expended.

Language is included for the Selective Service System, Salaries and Expenses, that provides funds for attendance at meetings, training, hire of passenger motor vehicles, services authorized by 5 U.S.C. 3109, and official reception and representation expenses; authorizes certain exemptions under certain conditions; and prohibits funds used in connection with the induction of any person into the Armed Forces of the United States.

Language is included for the Small Business Administration, Salaries and Expenses, that provides funds for the hire of motor vehicles and official reception and representation expenses; designates funds for lender oversight activities; provides authority to charge fees and credit such fees to the account without further appropriation; authorizes the acceptance of gifts; and extends the period of availability of funds for the Loan Modernization and Accounting System and the certification of small businesses owned by veterans and service-disabled veterans.

Language is included for the Small Business Administration, Entrepreneurial Development Programs, that provides funds for programs supporting entrepreneurial and small business development grant programs. Language is included extending the availability of funds.

Language is included for the Small Business Administration, Office of Inspector General, that provides funds to carry out the provisions of the Inspector General Act of 1978.

Language is included for the Small Business Administration, Office of Advocacy, that provides funds to carry out the provisions of the Independent Office of Advocacy Act of 2003 and the Regulatory Flexibility Act of 1980 and provides such funds to remain available until expended.

Language is included for the Small Business Administration, Business Loans Program Account, providing funds for the cost of direct loans, to remain available until expended, and limiting commitments for certain guaranteed loan programs. Language is also included authorizing the transfer of funds to the Salaries and Expenses appropriation for administrative expenses.

Language is included for the Small Business Administration, Disaster Loans Program Account, that provides funds for administrative expenses, to remain available until expended, and authorizes the transfer of funds to the Office of Inspector General and the Salaries and Expenses appropriations.

Language is included in the administrative provisions allowing for the limited transfer of funds between SBA appropriations.

Language is included in the administrative provisions allowing for the transfer of funds from the Small Business Administration Salaries and Expenses and Business Loans Program Account appropriations into the Information Technology Systems Modernization and Working Capital Fund.

Language is included for the United States Postal Service, Payment to the Postal Service Fund, that provides funds for revenue foregone; stipulates that mail for overseas voting and mail for the blind is free; prohibits funds in this Act from being used to charge a fee to a child support enforcement agency seeking the address of a postal customer; prohibits funds from being used to consolidate or close small rural and other small post offices; and requires the Postal Service to continue to offer for sale copies of the Multi-national Species Conservation Funds Semi postal Stamp.

Language is included for the United States Postal Service, Office of Inspector General, that provides for transfer from the Postal Service Fund.

Language is included for the United States Tax Court, Salaries and Expenses, that provides funds for contract reporting; other services authorized by 5 U.S.C. 3109; and official reception and representation expenses; that extends the availability of some funds; and that requires that travel expenses of the judges shall be paid upon the written certificate of the judge.

#### TITLE VI—GENERAL PROVISIONS—THIS ACT

Language is included in the general provisions prohibiting obligations beyond the current fiscal year and prohibiting transfers of funds unless expressly so provided herein.

Language is included in the general provisions limiting procurement contracts for consulting service expenditures to contracts that are matters of public record and available for public inspection.

Language is included in the general provisions prohibiting transfer of funds in this Act without express authority.

Language is included in the general provisions prohibiting the use of funds to engage in activities that would prohibit the enforcement of section 307 of the 1930 Tariff Act.

Language is included in the general provisions outlining compliance with the Buy American Act.

Language is included in the general provisions limiting the authority to reprogram funds within an appropriation above a specified threshold without prior approval of the Committees on Appropriations. Language is also included directing agencies to consult with the Committees prior to any significant reorganization, restructuring, relocation, or closing of offices, programs, or activities and directs the agencies funded by this Act to submit operating plans for the Committees' review within 60 days of the bill's enactment.

Language is included in the general provisions providing that fifty percent of unobligated balances may remain available for certain purposes.

Language is included in the general provisions regarding cost accounting standards for contracts under the Federal Employees Health Benefits Program.

Language is included in the general provisions regarding non-foreign area cost-of-living allowances.

Language is included in the general provisions to waive restrictions on the purchase of non-domestic articles, materials, and supplies in the case of acquisition of information technology by the Federal Government.

Language is included in the general provisions to require certain agencies in this Act to consult with GSA before seeking new office space or making alterations to existing office space.

Language is included in the general provisions relating to Universal Service Fund payments for wireless providers.

Language is included in the general provisions relating to contracts for public relations services.

Language is included in the general provisions relating to advertising and educational programming.

Language is included in the general provisions requiring agencies funded in this Act to submit to the Committees quarterly budget reports on obligations.

Language is included in the general provisions defunding the Federal Election Commission's prior approval requirement for corporate member trade association Political Action Committees.

#### TITLE VII—GENERAL PROVISIONS—GOVERNMENT-WIDE

Language is included in the general provisions requiring agencies to administer a policy designed to ensure that all its workplaces are free from the illegal use of controlled substances.

Language is included in the general provisions establishing price limitations on vehicles to be purchased by the Federal Government with certain exceptions.

Language is included in the general provisions allowing funds made available to agencies for travel to also be used for quarters allowances and cost-of-living allowances.

Language is included in the general provisions prohibiting the employment of noncitizens with certain exceptions.

Language is included in the general provisions giving agencies the authority to pay General Services Administration bills for space renovation and other services.

Language is included in the general provisions allowing agencies to finance the costs of recycling and waste prevention programs with proceeds from the sale of materials recovered through such programs.

Language is included in the general provisions providing that funds made available to corporations and agencies subject to 31 U.S.C. 91 may pay rent and other service costs in the District of Columbia.

Language is included in the general provisions limiting the amount of funds that can be used for redecoration of offices under certain circumstances.

Language is included in the general provisions allowing for inter-agency funding of national security and emergency telecommunications initiatives.

Language is included in the general provisions requiring agencies to certify that a Schedule C appointment was not created solely or primarily to detail the employee to the White House.

Language is included in the general provisions directing agency employees to use official time in an honest effort to perform official duties.

Language is included in the general provisions allowing the use of funds to finance an appropriate share of the Federal Accounting Standards Advisory Board.

Language is included in the general provisions allowing the transfer of funds to the General Services Administration to finance an appropriate share of various government-wide boards and councils and for Federal Government Priority Goals under certain conditions.

Language is included in the general provisions permitting breast feeding in a federal building or on Federal property if the woman and child are authorized to be there.

Language is included in the general provisions permitting inter-agency funding of the National Science and Technology Council and requires a report on the budget and resources of the National Science and Technology Council.

Language is included in the general provisions requiring documents involving the distribution of Federal funds to indicate the agency providing the funds and the amount provided.

Language is included in the general provisions requiring health plans participating in the Federal Employees Health Benefits Program to provide contraceptive coverage and provides exemptions to certain religious plans.

Language is included in the general provisions supporting strict adherence to anti-doping activities.

Language is included in the general provisions allowing funds for official travel to be used by departments and agencies, if consistent with OMB Circular A-126, to participate in the fractional aircraft ownership pilot program.

Language is included in the general provisions that prohibits the implementation of OPM regulations limiting detailees to the legislative branch and placing certain limitations on the Coast Guard Congressional Fellowship program.

Language is included in the general provisions requiring agencies to pay a fee to the Office of Personnel Management for processing retirement of employees who separate under Voluntary Early Retirement Authority or who receive Voluntary Separation Incentive payments.

Language is included in the general provisions limiting the pay increases of certain prevailing rate employees.

Language is included in the general provisions requiring agencies to submit reports to Inspectors General concerning expenditures for agency conferences.

Language is included in the general provisions prohibiting agencies from using funds to implement regulations, changing the competitive areas under reductions-in-force for Federal employees.

Language is included in the general provisions that prohibits the use of funds for a public-private competition regarding the conversion to contractor performance of any function performed by civilian Federal employees pursuant to OMB Circular A-76 or any other administrative regulation, directive, or policy.

Language is included in the general provisions ensuring contractors are not prevented from reporting waste, fraud, or abuse by signing confidentiality agreements that would prohibit such disclosure.

Language is included in the general provisions that eliminates the automatic statutory pay increase for the Vice President and certain senior political appointees.

Language is included in the general provisions related to the impoundment of resources.

Language is included in the general provisions requiring that any executive branch agency notify the Committee if an apportionment of an appropriation for such agency is not approved in a timely and appropriate manner.

Language is included in the general provisions addressing inter-agency funding for the United States Army Medical Research and Development Command and the Congressionally Directed Medical Research Programs and the National Institutes of Health research programs.

Language is included in the general provisions that continues the authorization for GSA to transfer funds to finance an appropriate share of various information technology projects among Government-wide boards and councils under certain conditions.

Language is included in the general provisions related to record-keeping requirements for certain GAO audits.

Language is included in the general provisions concerning the non-application of these general provisions to title IV and to title VIII.

Language is included in the general provisions directing the Consumer Financial Protection Bureau to notify Congress when requesting a transfer of funds.

#### TITLE VIII—GENERAL PROVISIONS—DISTRICT OF COLUMBIA

Language is included in the general provisions allowing the use of local funds for making refunds or paying judgments against the District of Columbia government.

Language is included in the general provisions establishing re-programming procedures for Federal funds.

Language is included in the general provisions that places restrictions on the use of District of Columbia government vehicles. Language is included in the general provisions that concerns “conscience clause” on legislation that pertains to contraceptive coverage by health insurance plans.

Language is included in the general provisions requiring the CFO to submit a revised operating budget no later than 30 calendar days after the enactment of this Act for agencies the CFO certifies as requiring a reallocation to address unanticipated program needs.

Language is included in the general provisions requiring the CFO to submit a revised operating budget for the District of Columbia Public Schools, no later than 30 calendar days after the enactment of this Act, which aligns schools’ budgets to actual enrollment.

Language is included in the general provisions allowing for transfers of local funds between operating funds and capital and enterprise funds.

Language is included in the general provisions providing that not to exceed 50 percent of unobligated balances from Federal appropriations for salaries and expenses may remain available for certain purposes. This provision applies to the District of Columbia

Courts, the Court Services and Offender Supervision Agency, and the District of Columbia Public Defender Service.

Language is included in the general provisions that approves spending local funds during FY 2028 if there is an absence of a continuing resolution or regular appropriation for the District of Columbia. Funds are provided under the same authorities and conditions and in the same manner and extent as provided for in FY 2027.

Language is included in the general provisions providing the District of Columbia authority to transfer, receive, and acquire lands and funding it deems necessary for the construction and operation of interstate bridges over navigable waters, including related infrastructure, for a project to expand commuter and regional passenger rail service and provide bike and pedestrian access crossings.

Language is included in the general provisions requiring each Federal and District government agency appropriated Federal funding in this Act submit to the Committees quarterly budget reports on obligations.

Language is included in the general provisions that specifies that references to “this Act” in this title or title IV are treated as referring only to the provisions of this title and title IV.

APPROPRIATIONS NOT AUTHORIZED BY LAW

Pursuant to clause 3(f)(1)(B) of rule XIII of the Rules of the House of Representatives, the following table lists the appropriations in the accompanying bill which are not authorized by law for the period concerned:

(DOLLARS IN THOUSANDS)

Account	Last Year of Authorization	Authorization Level	Appropriation in Last Year of Authorization	Appropriations in this bill
<b>Title I—Department of the Treasury</b>				
Departmental Offices—Salaries and Expenses	n/a	n/a	n/a	240,774
Office of Terrorism and Financial Intelligence ...	2013	such sums	100,000	237,662
Cybersecurity Enhancement Account	n/a	n/a	n/a	59,000
Department-Wide Systems and Capital Investments Program.	n/a	n/a	n/a	9,400
Bureau of the Fiscal Service	n/a	n/a	n/a	343,511
Alcohol and Trade Tax and Trade Bureau	2002	n/a	80,000	157,795
Community Development and Financial Institutions Fund.	1998	such sums	80,000	276,600
Internal Revenue Service:				
Taxpayer Services	n/a	n/a	n/a	3,036,606
Enforcement	n/a	n/a	n/a	3,600,006
Operations Support	n/a	n/a	n/a	3,605,391
Business Systems Modernization	n/a	n/a	n/a	0
<b>Title II—Executive Office of the President</b>				
Office of Management and Budget	2003	various	61,988	129,000
Office of the National Cyber Director	2021	n/a	n/a	20,000
Office of National Drug Control Policy	2009	4,900	n/a	463,535
Other Federal Drug Control Programs:				
Anti-Doping Activities	2020	14,800	10,000	20,000
CARA Grants	2021	5,000	5,000	5,200
Information Technology Oversight and Reform ..	2007	such sums	n/a	10,000
<b>Title IV—District of Columbia</b>				
Federal Payment for Resident Tuition Support ...	2023	various	40,000	20,000
Federal Payment for Emergency Planning and Security Costs in DC.	n/a	n/a	n/a	50,000

Account	Last Year of Authorization	Authorization Level	Appropriation in Last Year of Authorization	Appropriations in this bill
Federal Payment to the Court Services and Offender Supervision Agency for the District of Columbia.	2005 .....	such sums	n/a .....	277,004
Federal Payment for the Judicial Commissions	n/a .....	n/a .....	n/a .....	630
Federal Payment for the DC National Guard .....	n/a .....	n/a .....	n/a .....	600
Federal Payment for Testing and Treatment of HIV/AIDS.	n/a .....	n/a .....	n/a .....	4,000
<b>Title V—Independent Agencies</b>				
Administrative Conference of the United States	2011 .....	3,400 .....	2,750 .....	3,430
Consumer Financial Protection Bureau .....	2014 .....	200,000 .....	n/a .....	0
Consumer Product Safety Commission .....	various .....	various .....	118,000 .....	142,000
Pool Safety Grant Program .....	2016 .....	such sums	n/a .....	2,500
Election Assistance Commission:				
Salaries and Expenses .....	2005 .....	10,000 .....	14,000 .....	17,000
Election Security Grants .....	2005 .....	3,600,000 .....	1,500,000 .....	15,000
Federal Communications Commission .....	2020 .....	339,610 .....	339,000 .....	390,192
Federal Election Commission .....	1981 .....	9,400 .....	9,662 .....	76,500
Federal Labor Relations Authority .....	1978 .....	such sums	n/a .....	29,500
Federal Trade Commission .....	1998 .....	111,000 .....	106,500 .....	383,600
General Services Administration:				
Government-wide Policy .....	n/a .....	n/a .....	n/a .....	64,000
Federal Citizen Services Fund .....	n/a .....	n/a .....	n/a .....	55,000
Technology Modernization Fund .....	2019 .....	250,000 .....	25,000 .....	0
Working Capital Fund .....	n/a .....	n/a .....	n/a .....	4,000
Electric Vehicles Fund .....	n/a .....	n/a .....	n/a .....	0
Merit Systems Protection Board .....	2007 .....	such sums	29,110 .....	51,480
Morris K. Udall and Stewart L. Udall Foundation:				
Morris K. Udall and Stewart L. Udall Trust Fund.	2023 .....	2,000 .....	1,800 .....	1,582
Environmental Dispute Resolution Fund .....	2023 .....	4,000 .....	3,943 .....	3,862
National Archives and Records Administration:				
National Historical Publications and Records Commission Grants.	2009 .....	10,000 .....	11,250 .....	5,000
NCUA: Community Development Revolving Loan Fund.	1998 .....	2,000 .....	1,000 .....	3,423
Office of Government Ethics .....	2007 .....	such sums	11,148 .....	22,386
Office of Special Counsel .....	2023 .....	such sums	31,904 .....	31,585
Privacy and Civil Liberties Oversight Board .....	2007 .....	such sums	n/a .....	13,700
Securities and Exchange Commission .....	various .....	various .....	1,500,000 .....	2,026,330
Small Business Administration:				
Salaries and Expenses .....	various .....	various .....	n/a .....	298,099
Entrepreneurial Development Programs .....	various .....	various .....	n/a .....	289,550
Business Loans Program Account .....	2006 .....	such sums	1,300 .....	161,000
Disaster Loans Program Account .....	2006 .....	such sums	n/a .....	175,000
<b>Title VI—General Provisions</b>				
Oversight.gov Website Enhancements (Sec. 629)	2021 .....	3,500 .....	n/a .....	2,850

## TRANSFERS OF FUNDS

Pursuant to clause 3(f)(2) of rule XIII of the Rules of the House of Representatives, the following list includes the transfers included in the accompanying bill:

### TITLE I—DEPARTMENT OF THE TREASURY

Language is included under the Committee on Foreign Investment in the United States allowing the transfer of funds to a department or agency represented on the Committee upon the advance notification.

Language is included under Department-Wide Systems and Capital Investments allowing the transfer of funds to accounts nec-

essary to satisfy the requirement of the Department's offices, bureaus, and other organizations.

Language is included in the administrative provisions authorizing transfers, up to five percent, between Internal Revenue Service appropriations and any other Act upon advance approval of the Committee.

Language is included in the administrative provisions authorizing transfers, up to two percent, between "Departmental Offices—Salaries and Expenses", "Office of Inspector General", "Financial Crimes Enforcement Network", "Bureau of the Fiscal Service", and "Alcohol and Tobacco Tax and Trade Bureau" appropriations under certain circumstances.

Language is included in the administrative provisions authorizing transfers, up to two percent, between the Internal Revenue Service and the Treasury Inspector General for Tax Administration under certain circumstances.

Language is included in the administrative provisions authorizing transfers from the Bureau of the Fiscal Service to the Debt Collection Fund as necessary for the purposes of debt collection.

Language is included in the administrative provisions authorizing transfers of up to five percent from any appropriation to the Department's IT Working Capital Fund.

#### TITLE II—EXECUTIVE OFFICE OF THE PRESIDENT AND FUNDS APPROPRIATED TO THE PRESIDENT

Language is included under Federal Drug Control Programs, High Intensity Drug Trafficking Areas Program, which allows for the transfer of funds to Federal departments or agencies and State and local entities.

Language is included under Other Federal Drug Control Programs allowing the transfers of funds to other Federal departments and agencies to carry out activities.

Language is included under the Official Residence of the Vice President, Operating Expenses, allowing the transfer of funds to other Federal departments or agencies.

Language is included in the administrative provisions permitting the Executive Office of the President to transfer up to 10 percent of certain appropriations, subject to approval of the Committee.

#### TITLE III—THE JUDICIARY

Language is included under Court Security allowing the transfer of funds to the United States Marshals Service for courthouse security.

Language is included in the administrative provisions permitting the Judiciary to transfer up to ten percent of any appropriation with certain limitations.

#### TITLE V—INDEPENDENT AGENCIES

Language is included under the General Services Administration allowing the transfer of funds within the Federal Buildings Fund, under certain circumstances, upon the advance approval of the Committees.

Language is included under the General Services Administration, Federal Citizen Services Fund, allowing the transfer of funds from the Federal Citizen Services Fund to Federal agencies.

Language is included in the administrative provisions allowing funds available for activities of the Federal Buildings Fund to be transferred between appropriations with advance approval of the Committees.

Language is included under the Merit Systems Protection Board, Salaries and Expenses, allowing the transfer from the Civil Service/Retirement and Disability Fund.

Language is included under the Morris K. Udall and Stewart L. Udall Foundation, Morris K. Udall and Stewart L. Udall Trust Fund, allowing the transfer of funds from the Office of Inspector General of the Department of the Interior to the Morris K. Udall and Stewart L. Udall Foundation for annual independent financial audits.

Language is included under the Office of Personnel Management, Salaries and Expenses, allowing the transfer of certain trust funds to the Salaries and Expenses account for administrative expenses, and allowing the transfer of up to five percent of the appropriation into an information technology working capital fund upon the advance approval of the Committees.

Language is included under the Office of Personnel Management, Office of Inspector General, allowing the transfer of certain trust funds to the Office of Inspector General account for administrative expenses.

Language is included under the Small Business Administration, Business Loans Program Account, allowing funds to be transferred to and merged with the Salaries and Expenses appropriation.

Language is included under the Small Business Administration, Disaster Loans Program Account, allowing funds to be transferred to and merged with the Office of Inspector General and Salaries and Expenses appropriations.

Language is included in the administrative provisions authorizing transfers of up to five percent among SBA appropriations, with certain limitations.

Language included in the administrative provisions authorizing transfers of up to three percent available under the SBA "Salaries and Expenses" and "Business Loans Program Account" appropriations to the SBA "Information Technology System Modernization and Working Capital Fund."

Language is included under the United States Postal Service, Office of Inspector General, Salaries and Expenses, allowing the transfer of funds from the Postal Service Fund.

#### TITLE VII—GENERAL PROVISIONS—GOVERNMENT-WIDE

Language is included in the general provisions authorizing the transfer of funds to GSA to finance an appropriate share of various government-wide boards and councils and for Federal government priority goals under certain conditions.

Language is included in the general provisions authorizing agencies to transfer to GSA's Federal Citizen Fund to finance an appropriate share of various information technology projects among Government-wide boards and councils under certain conditions.

TITLE VIII—GENERAL PROVISIONS—DISTRICT OF  
COLUMBIA

Language is included in the general provision allowing for transfers of local funds between operating funds and capital and enterprise funds.

RESCISSIONS OF FUNDS

Pursuant to clause 3(f)(2) of rule XIII of the Rules of the House of Representatives, the following table lists the rescissions included in the accompanying bill:

The bill does not rescind any funding.

DISCLOSURE OF EARMARKS AND CONGRESSIONALLY DIRECTED  
SPENDING ITEMS

Pursuant to clause 9 of rule XXI of the Rules of the House of Representatives, neither the bill nor this report contains any congressional earmarks, limited tax benefits, or limited tariff benefits as defined in clause 9 of rule XXI of the Rules of the House of Representatives.