

FINANCIAL SERVICES AND GENERAL GOVERNMENT
APPROPRIATIONS BILL, 2026

XX, 2025.—Committed to the Committee of the Whole House on the State of the
Union and ordered to be printed

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

R E P O R T

[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, 2026, 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 a dozen 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 full-time equivalent as FTE. References to “the Committee” means the Committee on Appropriations of the House of Representatives, unless otherwise noted. In addition, any reference to the “budget request” or “the request” should be interpreted to mean the Budget of the U.S. Government, Fiscal Year 2026, submitted to Congress by OMB on May 30, 2025.

Separately, OMB's budget request for fiscal year (FY) 2026 includes several important proposals to reform and reorganize the

federal government. The Committee supports efforts to improve efficiency as well as reduce waste, fraud, and abuse. Such reforms are long overdue. However, the authorizing committees of jurisdiction should have the opportunity to consider these reorganization proposals. Accordingly, the FY 2026 bill and report reflect the current organizational structure of the agencies funded herein. The Committee looks forward to working with the authorizing committees of jurisdiction as they review and incorporate the OMB's proposed organizational reforms.

HIGHLIGHTS OF THE BILL

The FSGG FY 2026 total discretionary allocation is \$23,341,000,000. This is approximately 1.7 percent or \$410,000,000 less than the FY 2025 allocation. The bill supports the President's goals of promoting fiscal responsibility, ending divisive social policies, strengthening our 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 root out waste, fraud, and abuse, and prevent improper payments that occur within the federal government by codifying Executive Order No. 14249 titled "Protecting America's Bank Account from Waste, Fraud and Abuse" and Executive Order No. 14240 titled "Eliminating Waste and Saving Taxpayer Dollars by Consolidating Procurement." Relatedly, the bill continues critical oversight of remaining COVID era programs and funding streams to ensure taxpayer dollars are used as intended.

The bill stops government-funded programs and training related to diversity, equity, and inclusion, critical race theory, and other socially divisive programs. It also defunds the disastrous climate rule and other climate and ESG initiatives. The bill preserves critical pro-life riders, including prohibiting the Federal Employees Health Benefit Program 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 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 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 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 supports other critical drug programs and trainings, including the Drug Free Communities program.

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 Judiciary.

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 of the House of Representatives and the Senate 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 fiscal year 2026. 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.

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 2026, and non-appropriated resources such as fee collections that are used to meet program requirements in FY 2026.

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 significant impacts 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 a relevant Federal agency and the Committee during which time

the Committee has the opportunity to provide facts and opinions 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, 2026. 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 2027 budget request funded under this bill shall contain the requisite level of detailed 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 2027 to FY 2026 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 2025	\$287,576,000
Budget request, fiscal year 2026	292,476,000
Recommended in the bill	239,424,000
Bill compared with:	
Appropriation, fiscal year 2025	– 48,152,000
Budget request, fiscal year 2026	– 53,052,000

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 \$239,424,000 for Departmental Offices, Salaries and Expenses. The recommendation includes \$3,000,000 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 table each month reporting the interest earned, forfeiture revenue collected, unobligated balances, recoveries, expenses to date, and expenses estimated for the remainder of the fiscal year. The table should also include any diversions from the Forfeiture Fund to the Bitcoin Strategic Reserve and/or the digital asset stockpile.

Financial Literacy for Students.—The Committee is encouraged by 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 33 States have a high-school personal finance requirement. The Committee strongly encourages 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.

Cybersecurity in the Financial Services Sector.—The Committee encourages the Office of Cybersecurity and Critical Infrastructure Protection (OCCIP) to improve resilience to cyberattacks by expanding risk assessment and mitigation capabilities as a part of its role as a Sector Risk Management Agency. OCCIP is further encouraged to engage in efforts to map third-party dependencies in the financial sector, provide analysis of domestic and international

cybersecurity threats and vulnerabilities, and support bilateral and multilateral engagement on financial sector cybersecurity in strategically important regions, including Eastern Europe and East Asia. The Committee directs the OCCIP to report to the House and Senate Appropriations Committees on any resources provided by the cybersecurity enhancement account and the overall strategic plan for addressing cyber threats to the Department within 180 days.

Digital Payment Competitiveness.— The Committee recognizes the critical nature of digital payments, with 82 percent of Americans now using such tools. Modernizing the United States' payment infrastructure is imperative to ensure that U.S. businesses remain competitive, and consumers benefit from faster, more cost-effective, and more convenient transactions. Accordingly, the Committee directs the Secretary to submit a report within 90 days that analyzes the payment system. The report should include a comparative analysis of international payment systems, including those of the United Kingdom, the European Union, Australia, and Japan, an assessment of the barriers limiting the broader deployment of FedNow among financial institutions, and recommendations to increase access for third-party service providers within the U.S. payments ecosystem.

Consumer Fraud.—As technology evolves to benefit consumers, so do the ways in which fraudsters and other bad actors use technology. According to the Federal Trade Commission, in 2024, the number of consumer complaints involving imposter scams where criminals impersonate business enterprises, government agencies, or other well-known entities or individuals to defraud Americans increased by 25 percent. This trend will only continue as criminals and other bad actors become more sophisticated. Accordingly, the Committee urges the Department to facilitate public-private partnerships to strengthen Americans' financial security and prevent the rise in schemes and other financial crimes. The partnerships should include the relevant Federal and State financial regulators, consumer protection agencies, law enforcement, financial institutions, trade associations, consumer and privacy advocates, and other stakeholders. The effort should encourage information sharing among participants; the development of best practices for relevant stakeholders, including the public; the development of educational materials to enhance awareness of financial fraud schemes across sectors; the disclosure of leading practices and tools, and encouragement of innovations in counter-fraud technologies, data-analytics, and approaches. The Department is directed to study and report to the Committee within 120 days on the resources, including any appropriations or statutory recommendations, necessary to achieve this directive.

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 Committee directs the Department to codify its previous metrics established over the last twelve years and defer to the Gulf Coast states in the implementa-

tion 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 2025	\$21,000,000
Budget request, fiscal year 2026	21,000,000
Recommended in the bill	21,000,000
Bill compared with:	
Appropriation, fiscal year 2025	---
Budget request, fiscal year 2026	---

The Committee on Foreign Investment in the United States (CFIUS) was established in 1975 to monitor the impact of foreign investment in the United States 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 Committee'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 \$21,000,000 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 Fiscal Year 2026.

CFIUS Case Work.—The Committee is concerned by the transfer of funds to the Department for non-CFIUS case work given the significant rise in CFIUS cases. The Committee therefore prohibits the Department from transferring funds for non-CFIUS work.

OFFICE OF TERRORISM AND FINANCIAL INTELLIGENCE

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$226,862,000
Budget request, fiscal year 2026	237,662,000
Recommended in the bill	230,533,000
Bill compared with:	
Appropriation, fiscal year 2025	+3,671,000
Budget request, fiscal year 2026	-7,129,000

The Office of Terrorism and Financial Intelligence (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 United States of specified foreign terrorist, criminal, and political entities, including specially designated individuals and nation states.

COMMITTEE RECOMMENDATION

The Committee recommends \$230,533,000 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 and machine learning to help strengthen its programs, including intelligence gathering and sanctions enforcement. The Committee further directs the Department 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 intelligence gathering activities. The Committee directs the Department to strengthen its activities related to econometrics within the OIA.

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. The Committee urges OFAC 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 is concerned about the ongoing national security threat posed by Chinese LIDAR manufacturers, including those seeking to operate within U.S. markets. The Committee directs OFAC to investigate 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 is concerned by the ongoing reports of religious freedom violations around the world. The Committee encourages the Department 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 2025	\$36,500,000
Budget request, fiscal year 2026	59,000,000
Recommended in the bill	99,000,000
Bill compared with:	
Appropriation, fiscal year 2025	+62,500,000
Budget request, fiscal year 2026	+40,000,000

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 \$99,000,000 for the CEA. The recommendation includes an increase for Zero Trust Architecture implementation, Low Code Application Development, and cloud enterprise cybersecurity enhancements.

Quarterly Reports.—The Committee is concerned by the infiltration of Chinese hackers into the Department's information technology systems, which resulted from vulnerabilities associated with the Department's third-party service provider. Within 60 days of enactment of this Act, the Department is directed to submit a plan for the obligation of funds by quarter for each CEA investment to the House and Senate Appropriations Committees. The plan shall include prior year unobligated balances and identify planned obligations by source year of appropriation. The plan shall also include anticipated unobligated balances at the close of the fiscal year and the planned obligation of carryover in future years by quarter until all funds are obligated. The Department is directed to submit quarterly updates on the status of implementing this plan. The plan shall also identify any agreement 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 2025	\$11,007,000
Budget request, fiscal year 2026	11,007,000
Recommended in the bill	9,400,000
Bill compared with:	
Appropriation, fiscal year 2025	– 1,607,000
Budget request, fiscal year 2026	– 1,607,000

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

COMMITTEE RECOMMENDATION

The Committee recommends \$9,400,000 for Department-wide Systems and Capital Investments Programs. The recommendation includes an increase for an updated alarm system, replacement of the chillers and cooling tower, and maintenance of the outer shell of the Main Treasury and Freedman's Bank Building facilities. Funding is not provided for electric vehicle leases and associated infrastructure.

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$48,389,000
Budget request, fiscal year 2026	47,160,000
Recommended in the bill	47,887,000
Bill compared with:	
Appropriation, fiscal year 2025	– 502,000
Budget request, fiscal year 2026	+727,000

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 relative 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.

CARES Act and American Rescue Plan Act Oversight.—The Committee continues to direct the OIG to use remaining funding balances provided under the Coronavirus, Aid, Relief, and Economic Security (CARES) Act to be used for oversight into Emergency Rental Assistance (ERA) programs established in the Consolidated Appropriations Act, FY 2021 and in the American Rescue Plan Act (ARPA).

The OIG is directed to provide quarterly reports to the Committee and the relevant authorizing Committees on the status of the CARES Act funding and programs established in the Consolidated Appropriations Act, FY 2021 and 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 Inspector General 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 2025	\$172,508,000
Budget request, fiscal year 2026	137,661,000
Recommended in the bill	170,000,000
Bill compared with:	
Appropriation, fiscal year 2025	– 2,508,000
Budget request, fiscal year 2026	+32,339,000

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 those 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 \$170,000,000 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 information technology program.

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

FINANCIAL CRIMES ENFORCEMENT NETWORK

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$190,193,000
Budget request, fiscal year 2026	190,192,000
Recommended in the bill	180,193,000
Bill compared with:	
Appropriation, fiscal year 2025	– 10,000,000
Budget request, fiscal year 2026	– 9,999,000

The mission of FinCEN 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 defenses, the tools and resolve necessary to stop them must be available. FinCEN plays a central role in identifying, disrupting and countering the financing of terrorism, cybercrimes, 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 \$180,193,000 for FinCEN.

Countering the Financing of Online Child Sexual Exploitation (CSE).—The Committee is concerned with increased online child sexual exploitation being monetized through the U.S. financial sector. The Committee recommends up to \$5,000,000 to improve FinCEN's ability to oversee and investigate under Title 31 child sexual exploitation (CSE) and child sexual abuse material (CSAM). The Committee encourages FinCEN to ensure the U.S. financial sector is adequately complying with existing regulatory requirements mandated through the "Anti-Money Laundering Requirement" of the USA PATRIOT Act (31 U.S.C. § 5318(h)(1), 31 CFR § 1028.210, and 31 CFR § 1020.210) to prevent the facilitation of online child exploitation and sex trafficking through the U.S. financial sector. Such efforts are consistent with FinCEN's anti-money laundering priorities, which were published in June 2021 and listed combatting human trafficking and human smuggling as a top priority, including combatting crimes against children.

Asia-Pacific Region.—The Committee recognizes the importance of FinCEN's support of law enforcement cases in Hawaii and the U.S. Pacific territories as part of the Bureau's broader mission to combat money laundering and promote national security. FinCEN is expected to keep the Committee apprised of current trends and methods of money laundering in the Asia-Pacific Region and ongoing efforts to counter this activity.

Bank Secrecy Act.—The Committee strongly encourages FinCEN to provide guidance to the legal online gaming industry on its anti-money laundering (AML) obligations under the Bank Secrecy Act (BSA) and directs FinCEN to provide a briefing to the Committee within 90 days of enactment of this act on its progress toward clarifying AML responsibilities for legal online gaming operators and licensees.

Illegal Gambling.—The Committee is 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 BSA provides AML controls for legal gambling, offshore online operators and unregulated gaming machines in the United States 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 Committee encourages the Department to prioritize enforcement actions against illegal gambling operators and the financial tools they employ. Further, the Committee strongly encourages FinCEN to increase its coordination with other agencies such as the Departments of Justice, State, and Homeland Security regarding illegal and unregulated gambling.

Anti-Money Laundering Regulations.—Within 90 days after the enactment of this Act, FinCEN is directed to conduct a study and submit a report to the House and Senate Appropriations Committees and the Committee on Financial Services and the Senate Com-

mittee on Banking, Housing, and Urban Development on implementing the “Anti-Money Laundering Regulations for Residential Real Estate Transfers” (89 Fed. Reg. 12424 (February 16, 2024)) assessing options to reduce the cost on small businesses while maintaining access to highly useful information for the Department, law enforcement, and national security agencies. The study should be conducted among a representative group of reporting real estate entities, and the report should include: (1) metrics Treasury, law enforcement, and national security agencies plan to use to determine the value of this data collection; (2) obstacles for small businesses collecting and reporting such data; (3) areas of where real estate entities will need to submit data that is duplicative of that already collected by FinCEN or that would be contained in another governmental record such as a payment order for use in a wire transfer through the Federal Reserve; (4) increases to attempted real estate fraud as a result of collecting additional required data; (5) data comparing law enforcement’s identification of potentially illicit actors for investigation under the new reporting requirements versus with prior reporting; and (6) an assessment of whether requiring reporting of known employee identification numbers (EIN) could support identification of potentially illicit actors as at a similar rate.

Scams.—The Secretary and the Director of the FinCEN, in consultation with the Attorney General, the Secretary of Homeland Security, the appropriate Federal banking agencies, and Federal functional regulators, are directed to submit a 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 2025	\$391,109,000
Budget request, fiscal year 2026	391,109,000
Recommended in the bill	343,511,000
Bill compared with:	
Appropriation, fiscal year 2025	– 47,598,000
Budget request, fiscal year 2026	– 47,598,000

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 non-tax 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 \$343,511,000 for the Fiscal Service.

Cybersecurity in the Fiscal Service.—The Committee notes with interest the enhanced cybersecurity needs of the Fiscal Service and encourages the Department to account for the heightened risk and need to protect the Bureau's 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, the Department shall issue a report back to the Committee on the protocols in place to track and prevent cybersecurity intrusions.

Improving Efficiency.—The Committee recognizes the importance of improving the efficiency, integrity, and transparency of the federal government's financial operations. The Committee supports the 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 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. The Committee directs the Department to submit a report within 180 days of enactment of this Act detailing the current level of CRS adoption, measurable outcomes achieved and plans for further expansion of this and other core financial management services under the Quality Service Management Offices framework.

Transparency in Federal Spending.—The Committee expects the Fiscal Service to continue to coordinate with OMB to publish all unclassified vendor contracts and grant awards agreements for all Federal agencies, as well as to begin publishing the relevant Notice of Funding Opportunity (NOFO) identifiers related to the issuance of the NOFO for each grant online at USAspending.gov. The Committee looks forward to receiving an update on the expected timing for including NOFO information on USAspending.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 2025	\$157,795,000
Budget request, fiscal year 2026	157,795,000
Recommended in the bill	158,506,000
Bill compared with:	
Appropriation, fiscal year 2025	+711,000
Budget request, fiscal year 2026	+711,000

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, and protecting the public and preventing consumer deception in certain regulated commodities.

COMMITTEE RECOMMENDATION

The Committee recommends \$158,506,000 for the TTB.

Trade Practice Enforcement and Education.—The American beverage alcohol system continues to experience unprecedented growth across the United States. 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 the TTB to increase its outreach to educate and inform the industry on trade practice laws and regulations.

Cannabis Regulatory Framework.—The Committee notes that over 20 States and territories now permit the use of 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 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 shall provide a briefing to the Committee on the

findings of the assessment within one year of enactment of this Act.

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 United States 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 fiscal year 2026.

Mutilated Coin Redemption Program.—The Committee encourages the U.S. Mint to reconsider its decision to terminate the Mutilated Coin Redemption Program. The Program has played an important role in streamlining coin circulation, reducing economic waste and strengthening national security. The Committee directs the U.S. Mint to provide a briefing not later than 180 days of enactment of this Act on its analysis of the program; opportunities to strengthen the Program including updating security measures, enhancing fraud prevention, and improving oversight mechanisms; and resources needed to restart it.

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND PROGRAM ACCOUNT

Appropriation, fiscal year 2025	\$324,000,000
Budget request, fiscal year 2026	133,146,000
Recommended in the bill	276,600,000
Bill compared with:	
Appropriation, fiscal year 2025	– 47,400,000
Budget request, fiscal year 2026	+143,454,000

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 microenterprise 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 Ini-

tatives, \$35,000,000 is for the Bank Enterprise Award Program, and \$33,600,000 is for administrative expenses.

New Markets Tax Credit.—The Committee encourages a focus on areas in Appalachia affected by flooding in 2024.

Rural CDFIs.—The CDFI Fund shall study and issue a report to the Appropriations Committee of the House of Representatives and the Senate within 180 days of enactment of this Act that assesses: (a) the barriers and challenges faced by CDFIs in expanding services to rural areas; and (b) strategies to encourage CDFI investment and expansion to rural areas, particularly those areas that are not already served by the Fund.

INTERNAL REVENUE SERVICE

The Committee recommends \$9,531,432,000 for the Internal Revenue Service (IRS), which is a decrease of \$2,787,622,000 or 23 percent, below the fiscal year 2025 enacted level, to administer the nation's tax systems.

User Fee and Spending Reports.—The Committee directs the IRS to submit a user fee spending plan within 60 days of enactment of this Act detailing planned spending on its four appropriations accounts. Additionally, the Committee directs the IRS to submit on a quarterly basis FTE usage and obligations by account and anticipated FTE usage and spending through fiscal year 2026.

Obligations and Employment.—Within 45 days of the end of each quarter for calendar year 2026, 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.

501(c)(3) Organizations Supporting Terrorist Activities.—Within 90 days after the enactment of this Act, the IRS is directed to provide the Committee a complete list of any 501(c)(3) organizations found to be involved in supporting terrorist activities.

A description of the Committee's recommendation by appropriation is provided below.

TAXPAYER SERVICES

Appropriation, fiscal year 2025	\$2,780,606,000
Budget request, fiscal year 2026	3,633,338,000
Recommended in the bill	2,780,606,000
Bill compared with:	
Appropriation, fiscal year 2025	—
Budget request, fiscal year 2026	– 852,732,000

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 \$45,000,000 for the Community Volunteer Income Tax Assistance Matching Grants Program to support free tax preparation and other services.

COMMITTEE RECOMMENDATION

The Committee recommends \$2,780,606,000 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 Committee encourages the IRS 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.

Taxpayer Data.—In response to TIGTA's report, *Sensitive Business and Individual Tax Account Information Stored on Microfilm Cannot be Located*, finding the IRS did not properly safeguard sensitive taxpayer information and comply with its record-storage requirements, the IRS is directed to report to Congress on its compliance with the Federal Records Act of 1950, the steps the IRS has taken to improve its storage of business and individual tax records, and the number of tax records for which the IRS is unable to account.

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 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 Committee directs the IRS to update this threshold in accordance with the recommendation of the IRSAC.

Health Savings Accounts.—The Committee remains concerned that IRS's rules governing the eligibility of toothpaste and other oral rinses addressing medical conditions or diagnoses imposes an undue burden on patients with health savings accounts. These products are often the first line of prevention to stay healthy and fight disease. The Administration should incorporate this work into the Make America Healthy Again Commission and streamline pathways so that patients have access to these products.

ENFORCEMENT

Appropriation, fiscal year 2025	\$5,437,622,000
Budget request, fiscal year 2026	3,600,006,000
Recommended in the bill	3,000,000,000
Bill compared with:	
Appropriation, fiscal year 2025	– 2,437,622,000
Budget request, fiscal year 2026	– 600,006,000

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 \$3,000,000,000 for Enforcement. The Committee recommends not less than \$65,257,000 to support IRS activities for the Interagency Crime and Drug Enforcement program.

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. LB&I's directive to examine pass-throughs "regardless of entity size" could subject many small businesses to overly burdensome and time-consuming audits. The IRS is encouraged to determine which businesses are audited based on evidence of improper compliance with the law and not their chosen legal business structure.

TECHNOLOGY AND OPERATIONS SUPPORT

Appropriation, fiscal year 2025	\$4,100,826,000
Budget request, fiscal year 2026	2,598,024,000
Recommended in the bill	3,750,826,000
Bill compared with:	
Appropriation, fiscal year 2025	– 350,000,000
Budget request, fiscal year 2026	+1,152,802,000

The Technology and Operations Support appropriation provides for 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 \$3,750,826,000 for Technology and Operations Support.

Information Technology Reports.—Within 30 days of the end of each quarter for calendar year 2026, 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 Committee directs the De-

partment to conduct a semi-annual review of IRS's IT investments to ensure the cost, schedule, and scope of the projects' goals are transparent.

In addition, the Committee directs GAO to review and report annually to the Committee 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 Committee directs the IRS to submit a report to the Committee within 90 days of enactment of this Act to disclose the quantity and type(s) of: weapons, weapons systems, ammunition, explosive devices, armored vehicles, drones/unmanned aerial vehicles, and chemical weapons such as tear gas and calming agents.

Electronic Filing.—Additionally, the Committee recognizes that paper-based processes have hampered the IRS and frustrated taxpayers, which has led, in part, to delays and backlogs of processing payroll tax credits and returns. The Committee encourages the IRS to transition from paper-based forms, specifically 941-X forms along with Schedule R, and toward an electronic filing system by January 24, 2026. The IRS is directed to brief the Committee on its approach to digitizing 941-X and Schedule R forms within 30 days after enactment of this Act.

Modernizing IRS IT Systems.—The Committee is aware of the IRS's success leveraging a fixed-price, outcome-based approach to IT managed services contracts. The adoption of this model allows the IRS to achieve efficient outcomes and enable rapid, continuous digital modernization. This IT managed services approach is well suited to help the agency retire and replace outdated legacy systems, which will modernize internal workflows and improve services available to taxpayers. Therefore, as the IRS continues to replace legacy IT systems and services, the agency is directed to expand the use of this fixed-price, outcome-based approach and brief the Committee no later than 90 days after enactment of this Act on its implementation plans, including how this contracting approach can be used to improve IRS workforce performance, onboarding, and personnel management.

Real Time Access to and Portability of Taxpayer Data.—The Committee is concerned the IRS has not done enough to prioritize resources to improve system enhancements that allow the IRS to effectively utilize and make taxpayer data—for which the IRS is in possession—available to taxpayers in a timely manner. As recommended in the June 2023 IRS Electronic Tax Administration Advisory Committee's Annual Report to Congress, the IRS should have the capability to provide real-time access and data portability to Americans' tax data. To accomplish this goal, the Committee directs the IRS to submit a report no later than 270 days after enactment of this Act on how to architect and build a centralized data platform or application programming interface (API) to provide real time access and data portability to taxpayer data, including but not limited to tax transcripts, information returns, correspondence, notices for the purposes of tax return preparation, and streamlined import to tax preparation software. The report shall also include an

expected timeline to build and deploy such a platform or API, as well as identify any existing impediments.

Fraudulent Tax Returns.—The Committee encourages the IRS 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.

Artificial Intelligence.—The Committee is aware of the IRS using artificial intelligence (AI) technologies to improve taxpayer customer service, including the availability of expanded AI chatbot technology to assist with basic inquiries. Within 180 days of enactment of this Act, the IRS shall brief the Committee on how it plans to use AI technologies to help taxpayers handle more complex tax issues, modernize its paper processing through digitalization, and efforts to improve AI chatbots and collect customer service feedback.

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 fiscal year 2026.

Section 113. The Committee includes a new provision prohibiting the IRS from developing its own Free 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 Internal Revenue Service and the Treasury Inspector General for Tax Administration under certain circumstances.

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

Section 119. The Committee continues a provision that provides for transfers from the Bureau of 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 United States Mint.

Section 121. The Committee continues a provision that prohibits 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.

Section 122. The Committee continues a provision deeming that funds for the Department’s intelligence-related activities are specifically authorized in fiscal year 2026 until enactment of the Intelligence Authorization Act for fiscal year 2026.

Section 123. The Committee continues a provision permitting the Bureau of Engraving and Printing 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 as well as testimony if requested.

Section 128. The Committee includes a new provision with respect to the so-called people-to-people category of travel. As set forth in title 31, section 515.565(b)(2) of the Code of Federal Regulations, this category of travel contravenes the explicit prohibition against tourist activities as provided in section 910(b) of the Trade Sanctions Reform and Export Enhancement Act of 2000. Because Cuba's tourism industry is run mostly by the Cuban military, the people-to-people category of travel is also inconsistent with the prohibition on financial transactions with Cuban military, with its affiliated entities as maintained on the State Department's Cuba Restricted List. Furthermore, the stated purpose of people-to-people travel, which is to promote the Cuban people's independence from Cuban authorities, cannot be accomplished through itineraries that mainly feature interactions with representatives of a dictatorship that actively oppresses the Cuban people, nor can it be accomplished through itineraries that do not require meetings with pro-democracy activists or independent members of Cuban civil society.

Section 129. The Committee includes a new provision that requires a report on certain categories of travel to Cuba.

Section 130. The Committee includes a new provision prohibiting the Department from advising or participating in the design, build, or establishment of a United States Central Bank Digital Currency and prohibits discontinuation of paper currency as legal tender in the United States.

Section 131. The Committee includes a new provision prohibiting funding for FinCEN to promulgate beneficial ownership reporting rules that have been found unconstitutional or do not reflect Congressional intent. Because more than 16 million domestic small business entities submitted beneficial ownership information to FinCEN prior to its decision to require only foreign entity reporting, the Committee is concerned about the use of the existing beneficial ownership information. The Committee directs FinCEN to issue a report to the House and Senate Appropriations Committee and the House Committee on Financial Services and the Senate Committee on Banking, Housing and Urban Affairs on the status of that beneficial ownership information within 90 days.

Section 132. The Committee includes a new provision prohibiting funding for the rulemaking related to Coronavirus State and Local Fiscal Recovery Funds.

Section 133. The Committee includes a new provision prohibiting funding for the subpoena authority of the Federal Insurance Office and Office of Financial Research.

Section 134. The Committee includes a new provision prohibiting funding for environmental, social, or governance aspects of the Department.

Section 135. The Committee includes a new provision allowing for the use of CARES Act Funds to conduct oversight into the Emergency Rental Assistance by the Office of Inspector General.

Section 136. The Committee includes a new provision prohibiting the use of funds for amendments made to U.S. policy relating to Cuba under the previous Administration.

Section 137. The Committee includes a new provision requiring the Department to submit a report to the House and Senate Committees on Appropriations and the House Committee on Financial Services and the Senate Committee on Banking, Housing, and Urban Affairs within 90 days of enactment on the implementation of Executive Order No. 14233 of March 6, 2025 (90 Fed. Reg. 11789), which has implications for the Department's Forfeiture Fund, agency transfer authority, and the federal government's balance sheet.

Section 138. Custody of Digital Assets. —The Committee directs the Department to submit a report within 90 days of enactment outlining its plan for the secure custody of digital assets acquired by the Federal Government, including assets held under the Strategic Bitcoin Reserve and the U.S. Digital Asset Stockpile. The report shall describe the custody architecture, legal authorities, security protocols, and interagency procedures for transferring and holding digital assets. The Committee emphasizes the importance of maintaining strong safeguards to prevent loss, unauthorized access, or liquidation of these assets.

Section 139. The Committee includes a new provision requiring a classified report on the cooperation between the Department and the National Security Agency within 90 days.

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

Funds appropriated in this title provide for the staff and operations of the White House, along with other organizations within the Executive Office of the President (EOP) that formulate and coordinate policy on behalf of the President, such as the National Security Council and the Office of Management and Budget (OMB). The title also includes funding for the Office of National Drug Control Policy and certain expenses of the Vice President.

THE WHITE HOUSE

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$78,904,000
Budget request, fiscal year 2026	80,000,000
Recommended in the bill	71,000,000
Bill compared with:	
Appropriation, fiscal year 2025	–7,904,000
Budget request, fiscal year 2026	–9,000,000

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 \$71,000,000 for the White House.

EXECUTIVE RESIDENCE AT THE WHITE HOUSE

OPERATING EXPENSES

Appropriation, fiscal year 2025	\$15,453,000
Budget request, fiscal year 2026	16,100,000
Recommended in the bill	16,000,000
Bill compared with:	
Appropriation, fiscal year 2025	+547,000
Budget request, fiscal year 2026	- 100,000

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 \$16,000,000 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 2025	\$2,475,000
Budget request, fiscal year 2026	2,475,000
Recommended in the bill	2,475,000
Bill compared with:	
Appropriation, fiscal year 2025	---
Budget request, 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 2025	\$4,854,000
Budget request, fiscal year 2026	4,854,000
Recommended in the bill	4,200,000
Bill compared with:	
Appropriation, fiscal year 2025	- 654,000
Budget request, fiscal year 2026	- 654,000

The Council of Economic Advisers 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 \$4,200,000 for the Council of Economic Advisers.

NATIONAL SECURITY COUNCIL AND HOMELAND SECURITY COUNCIL

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$19,000,000
Budget request, fiscal year 2026	16,800,000
Recommended in the bill	12,500,000
Bill compared with:	
Appropriation, fiscal year 2025	– 6,500,000
Budget request, fiscal year 2026	– 4,300,000

The National Security Council 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 \$12,500,000 for the National Security Council and Homeland Security Council.

OFFICE OF ADMINISTRATION

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$114,308,000
Budget request, fiscal year 2026	124,308,000
Recommended in the bill	105,500,000
Bill compared with:	
Appropriation, fiscal year 2025	– 8,808,000
Budget request, fiscal year 2026	– 18,808,000

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

COMMITTEE RECOMMENDATION

The Committee recommends \$105,500,000 for the Office of Administration. Of the recommended amount, not to exceed \$12,800,000 is available until expended for modernization of information technology infrastructure within the Executive Office of the President.

OFFICE OF MANAGEMENT AND BUDGET

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$129,000,000
Budget request, fiscal year 2026	146,147,000
Recommended in the bill	129,000,000
Bill compared with:	
Appropriation, fiscal year 2025	– — —
Budget request, fiscal year 2026	– 17,147,000

The 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.—The Committee requires OMB to submit the President’s fiscal year 2027 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.—The Committee directs OMB 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 fiscal year 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.

Improvements to Federal Government Service Delivery.—The Committee supports OMB’s efforts to improve customer experiences with Federal agencies. The Committee directs OMB to work with agencies to develop standards in improving customer experience and incorporate these standards into the performance plans required under 31 U.S.C. 1115. The Committee directs all agencies funded by this Act to report on their implementation plans no later than 180 days after enactment of this Act.

NICE Workforce Framework for Cybersecurity.—The Committee directs OMB to issue guidance for federal agencies to assess, track, and report on the qualifications of personnel identified as members of the civilian cyberspace workforce, in alignment with the NICE Workforce Framework for Cybersecurity. Not later than 180 days after the date of enactment of this Act, OMB, in coordination with the Cybersecurity and Infrastructure Security Agency (CISA), shall brief the Committee on its progress toward issuing this guidance.

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

Cloud Computing Costs.—The Committee recognizes the advances brought by modern information technology (IT) systems—in-

cluding cloud computing and AI—can help researchers in their efforts to identify cures to disease, discover new energy sources, improve cyber security, and promote scientific discovery. However, the Committee is aware that there is ambiguity in Federal regulations concerning the cost treatment of tangible equipment versus cloud computing. This ambiguity deprives researchers of a competitive choice between the two IT solutions and can result in higher total costs to taxpayers. Differential treatment, where Federal guidelines may incentivize the use of on-premise hardware, limits researchers' ability to use technology necessary to deliver novel insights and societal impact. To remove impediments, the Committee instructs the Director to clarify that technology investments, whether for hardware or cloud computing, procured in support of projects funded by Federal grants should be subject to the same cost treatment and not subject to Facilities and Administration costs.

Zero Trust Architecture.—Not later than 180 days after the date of enactment of this Act, the Office of the National Cyber Director (ONCD) and OMB, in coordination with the Cybersecurity and Infrastructure Security Agency (CISA) within the Department of Homeland Security, shall provide a comprehensive assessment report of Federal agency progress toward adopting Zero Trust Architectures, as outlined in Federal government-wide policy memoranda and standards. The assessment shall include a strategy to proactively engage Federal agencies on leveraging CISA's Continuous Diagnostics and Mitigation (CDM) program to upgrade to zero trust solutions in fiscal year 2026 and beyond.

Direct Support Professionals.—The Committee recognizes the integral role that Direct Support Professionals (DSPs) play in the care provided to individuals with intellectual and developmental disabilities (I/DD), but that right now a workforce shortage among DSPs leaves individuals with I/DD without access to essential community-based services. The Committee urges OMB to revise the Standard Occupational Classification system to establish a distinct code for DSPs and provide an update to the Committee no more than 60 days after the next revision process to better align the system with related classification systems and to provide more accurate data in addressing the pressing workforce challenges.

Procurement of American-Made Drones.—The Committee shares concerns about the acquisition and application of foreign-made unmanned aircraft systems (UAS) technology. However, domestic manufacturing of drone technology has evolved rapidly in recent years and American-made, unarmed drones are in use in State and local law enforcement agencies across the country. The Committee is encouraged that OMB is working to establish a government-wide policy for the procurement of UAS as directed by the National Defense Authorization Act (NDAA) for Fiscal Year 2024. As part of this policy, the Committee directs OMB to assess the use of American-made, unarmed drone technology among State and local law enforcement agencies and report to the Committee within 180 days of enactment of this Act the feasibility of permitting the use of agency grant dollars for the purchase of NDAA-certified, American-made UAS.

Operationalizing Metrics to Drive Cybersecurity Outcomes.—The Committee recognizes that with rapidly evolving cyber threats from sophisticated adversaries like China and Russia, accurate barom-

eters of cyber resilience are critical to most effectively identify where better security investment and process improvements across Federal Civilian Executive Branch (FCEB) agencies are needed. Two of the most effective metrics for cyber resilience are Mean Time to Detect (MTTD) and Mean Time to Respond (MTTR) to cyber incidents. While FCEB agencies are required to report some incident detection and response metrics as part of annual FISMA reporting, these metrics have yet to be automated beyond static, point-in-time reporting, or effectively leveraged to drive cybersecurity performance and investment. Therefore, the Director in consultation with the Director of CISA and the ONCD, shall establish clear MTTD and MTTR goals for FCEB agencies, provide guidance to FCEB agencies around leveraging automated tools to best capture and report metrics against these goals, and hold FCEB agencies accountable for achieving those goals. Not later than 180 days after enactment of this Act, OMB shall report to the Committee on its progress against these directives and plans to help FCEB agencies to achieve established MTTD and MTTR goals by the end of FY26.

Strengthening Domestic Manufacturing.—The Committee supports the Administration’s effort to bring manufacturing back to the United States. This includes the domestic production of essential protective personal equipment, like nitrile gloves, to continue protecting our frontline workers. The Committee directs OMB to issue a report within 180 days of enactment of this Act on the status of current PPE stockpiles in the United States, including the current inventory of nitrile gloves, isolation gowns and other PPE. The report should include: an assessment of where current PPE stockpiles are purchased; the sufficiency of current stockpiles; current manufacturing capacity for PPE, including nitrile gloves; and the funding necessary to bring PPE equipment, such as nitrile gloves, fully online in the United States.

Endpoint Detection & Response.—The Committee recognizes that with rapidly evolving cyber threats from sophisticated adversaries like China and Russia, accurate barometers of cyber resilience are critical to most effectively identify where better security investment and process improvements across Federal Civilian Executive Branch (FCEB) agencies are needed. The Committee directs OMB to work with CISA and the ONCD to submit to Congress a report no later than 180 days of the date of enactment of this Act on the status of the deployment of endpoint detection and response (EDR) solutions and a timeline for full coverage, including for cloud environments that includes: (1) how FCEB agencies plan to budget for EDR deployment and sustainment for the next two years; (2) specify which costs are anticipated to be covered by CISA or the Continuous Diagnostics and Mitigation (CDM) program, if any; and (3) plans to modernize and upgrade existing EDR deployments for future technologies such as the industry standard next-generation Security Information and Event Management (SIEM) solutions.

Government Spending/Appportionment 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 crit-

ical check and balance within our federal system of government. The Committee encourages the Administration 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 2025	\$21,707,000
Budget request, fiscal year 2026	20,000,000
Recommended in the bill	18,126,000
Bill compared with:	
Appropriation, fiscal year 2025	– 3,581,000
Budget request, fiscal year 2026	– 1,874,000

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 \$18,126,000 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 2025	\$21,785,000
Budget request, fiscal year 2026	21,785,000
Recommended in the bill	19,000,000
Bill compared with:	
Appropriation, fiscal year 2025	– 2,785,000
Budget request, fiscal year 2026	– 2,785,000

The Office of National Drug Control Policy (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 \$19,000,000 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.

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, it is the sense of the Committee 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 2025	\$298,579,000
Budget request, fiscal year 2026	— — —
Recommended in the bill	299,600,000
Bill compared with:	
Appropriation, fiscal year 2025	+1,021,000
Budget request, fiscal year 2026	+299,600,000

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 2025	\$136,150,000
Budget request, fiscal year 2026	— — —
Recommended in the bill	136,150,000
Bill compared with:	
Appropriation, fiscal year 2025	— — —
Budget request, fiscal year 2026	+136,150,000

COMMITTEE RECOMMENDATION

The Committee recommends \$136,150,000 for Other Federal Drug Control Programs. The recommended level for fiscal year 2026 is distributed among specific programs and activities as follows:

Drug-Free Communities	\$110,200,000
Drug Court Training and Technical Assistance	3,000,000
Anti-Doping Activities	14,000,000
World Anti-Doping Agency	2,500,000
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 is disheartened to learn from press reports that the World Anti-Doping Agency (WADA), the global authority that oversees athlete drug-testing programs, is facing allegations that it improperly concealed the positive test results of 23 People's Republic of China swimmers in 2021 and allowed the athletes to compete in the Tokyo Olympic Games. The Committee is very concerned that the resources U.S. taxpayers have provided in the form of annual U.S. dues to WADA are not being used to ensure transparency, accountability, and competitive fairness in elite sports. ONDCP is directed to provide, within 30 days of enactment of this Act, a briefing to the Committee on the steps taken to advise WADA on the need for an external audit. The external audit is necessary to ensure WADA follows its own mission and duties of providing independent anti-doping oversight in global athletic competition. The external audit shall be including in the spending plan, which is required prior to the obligation of funds for United States membership dues to WADA.

UNANTICIPATED NEEDS

Appropriation, fiscal year 2025	\$990,000
Budget request, fiscal year 2026	990,000
Recommended in the bill	545,000
Bill compared with:	
Appropriation, fiscal year 2025	– 445,000
Budget request, 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 2025	\$8,000,000
Budget request, fiscal year 2026	19,629,000
Recommended in the bill	10,000,000
Bill compared with:	
Appropriation, fiscal year 2025	+ 2,000,000
Budget request, fiscal year 2026	– 9,629,000

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

COMMITTEE RECOMMENDATION

The Committee recommends \$10,000,000 for ITOR, of which \$5,000,000 is provided to the Office of the Chief Information Officer and \$5,000,000 to the United States DOGE Service (DOGE). The Committee further directs the Administrator of DOGE to submit quarterly reports to the House and Senate Committees on Appropriations 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 2025	\$6,015,000
Budget request, fiscal year 2026	6,015,000
Recommended in the bill	6,015,000
Bill compared with:	
Appropriation, fiscal year 2025	---
Budget request, 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 2025	\$318,000
Budget request, fiscal year 2026	318,000
Recommended in the bill	315,000
Bill compared with:	
Appropriation, fiscal year 2025	- 3,000
Budget request, fiscal year 2026	- 3,000

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 \$315,000 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 fiscal year 2026 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 United States Courts and include the salaries of judges, probation and pretrial 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 \$8,936,341,000 in discretionary funding for the Judiciary in FY 2026.

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 2025	\$129,323,000
Budget request, fiscal year 2026	163,127,000
Recommended in the bill	148,000,000
Bill compared with:	
Appropriation, fiscal year 2025	+18,677,000
Budget request, fiscal year 2026	– 15,127,000

COMMITTEE RECOMMENDATION

The Committee recommends \$148,000,000 for fiscal year 2026 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. The Com-

mittee includes \$18,000,000 to be used for the Justices of the Supreme Court and their personal security.

CARE OF THE BUILDING AND GROUNDS

Appropriation, fiscal year 2025	\$20,688,000
Budget request, fiscal year 2026	11,388,000
Recommended in the bill	11,388,000
Bill compared with:	
Appropriation, fiscal year 2025	- 9,300,000
Budget request, fiscal year 2026	---

COMMITTEE RECOMMENDATION

The Committee recommends \$11,388,000 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 2025	\$36,735,000
Budget request, fiscal year 2026	38,622,000
Recommended in the bill	36,735,000
Bill compared with:	
Appropriation, fiscal year 2025	---
Budget request, fiscal year 2026	- 1,887,000

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 2025	\$21,260,000
Budget request, fiscal year 2026	22,375,000
Recommended in the bill	21,260,000
Bill compared with:	
Appropriation, fiscal year 2025	---
Budget request, fiscal year 2026	- 1,115,000

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 \$21,260,000 for the United States Court of International Trade.

COURTS OF APPEALS, DISTRICT COURTS,
AND OTHER JUDICIAL SERVICES

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$6,005,030,000
Budget request, fiscal year 2026	6,350,138,000
Recommended in the bill	6,079,030,000
Bill compared with:	
Appropriation, fiscal year 2025	+74,000,000
Budget request, fiscal year 2026	- 271,108,000

COMMITTEE RECOMMENDATION

The Committee recommends \$6,069,055,000 for the operations of the regional Courts of Appeals, District Courts, Bankruptcy Courts, the Court of Federal Claims, and probation and pretrial services offices. This funding includes \$74,000,000 for the Judiciary's multi-year cybersecurity and information technology plan.

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 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 Federal Bureau of Prisons 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 2025	\$1,450,680,000
Budget request, fiscal year 2026	1,766,010,000
Recommended in the bill	1,570,213,000
Bill compared with:	
Appropriation, fiscal year 2025	+119,533,000
Budget request, fiscal year 2026	- 195,797,000

COMMITTEE RECOMMENDATION

This 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 \$1,570,213,000 for Defender Services.

FEES OF JURORS AND COMMISSIONERS

Appropriation, fiscal year 2025	\$58,239,000
Budget request, fiscal year 2026	19,108,000
Recommended in the bill	19,108,000
Bill compared with:	
Appropriation, fiscal year 2025	- 39,131,000
Budget request, 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 2025	\$750,163,000
Budget request, fiscal year 2026	892,032,000
Recommended in the bill	892,032,000
Bill compared with:	
Appropriation, fiscal year 2025	+141,869,000
Budget request, fiscal year 2026	- - -

COMMITTEE RECOMMENDATION

The Committee recommends \$892,032,000 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 2025	\$102,673,000
Budget request, fiscal year 2026	110,500,000
Recommended in the bill	102,673,000
Bill compared with:	
Appropriation, fiscal year 2025	- - -
Budget request, fiscal year 2026	- 7,827,000

COMMITTEE RECOMMENDATION

The Administrative Office of the United States Courts (AO) provides administrative and management support to the United States Courts, including the probation and bankruptcy systems. It also supports the Judicial Conference of the United States 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.

FEDERAL JUDICIAL CENTER

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$34,261,000
Budget request, fiscal year 2026	34,929,000
Recommended in the bill	34,261,000
Bill compared with:	
Appropriation, fiscal year 2025	- - -
Budget request, fiscal year 2026	- 668,000

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 Federal Judicial Center 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.

UNITED STATES SENTENCING COMMISSION

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$21,641,000
Budget request, fiscal year 2026	22,513,000
Recommended in the bill	21,641,000
Bill compared with:	
Appropriation, fiscal year 2025	— — —
Budget request, fiscal year 2026	— 872,000

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 \$21,641,000 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 fiscal year 2026 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.

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 fiscal year 2026 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.

TITLE IV—DISTRICT OF COLUMBIA

FEDERAL FUNDS

District of Columbia Maternity Care Access Report.—The Committee directs the District of Columbia (the District or D.C.) to submit a report no later than 30 days after the enactment of this Act, regarding maternity care access for District residents. The report should be organized by ward, birth rate, pregnancy-related death rate, and maternal death rate. The report should also include, organized by ward, the number of facilities providing prenatal care, the number of facilities with maternity units, the number of facilities with neonatal intensive care units, and the number of facilities of each type that accept Medicaid.

FEDERAL PAYMENT FOR RESIDENT TUITION SUPPORT

Appropriation, fiscal year 2025	\$40,000,000
Budget request, fiscal year 2026	— —
Recommended in the bill	20,000,000
Bill compared with:	
Appropriation, fiscal year 2025	— 20,000,000
Budget request, fiscal year 2026	+20,000,000

The Resident Tuition Support program, also known as the D.C. Tuition Assistance Grant program, provides annual awards for undergraduate District students to address 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 notes the current balance in the Residential Tuition Support Program Fund, amid a decrease in applicants in recent years. The Committee encourages the District's Chief Financial Officer (CFO) to utilize existing funds in the account for the program if demand is higher than the appropriated level. Further, the District 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 2025	\$90,000,000
Budget request, fiscal year 2026	30,000,000
Recommended in the bill	70,000,000
Bill compared with:	
Appropriation, fiscal year 2025	- 20,000,000
Budget request, fiscal year 2026	+40,000,000

The District 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 the District.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of \$70,000,000 for emergency planning and security costs and additional costs incurred by the District.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS

Appropriation, fiscal year 2025	\$292,068,000
Budget request, fiscal year 2026	273,977,000
Recommended in the bill	292,068,000
Bill compared with:	
Appropriation, fiscal year 2025	--
Budget request, 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 District of Columbia 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 \$292,068,000 for operation of the District of Columbia Courts.

The amount recommended by the Committee includes \$15,283,000 for the Court of Appeals, \$142,571,000 for the Superior Court, \$91,896,000 for the Court System, and \$42,318,000 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

(INCLUDING RESCISSION OF FUNDS)

Appropriation, fiscal year 2025	\$46,005,000
Budget request, fiscal year 2026	46,005,000
Recommended in the bill	46,005,000
Bill compared with:	
Appropriation, fiscal year 2025	--
Budget request, fiscal year 2026	--

The District of Columbia 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 District of Columbia Courts. The Committee notes the inclusion of a one-time cancellation of \$12,000,000 in unobligated balances for Defender Services.

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

Appropriation, fiscal year 2025	\$286,016,000
Budget request, fiscal year 2026	277,004,000
Recommended in the bill	286,016,000
Bill compared with:	
Appropriation, fiscal year 2025	---
Budget request, fiscal year 2026	+9,012,000

The Court Services and Offender Supervision Agency (CSOSA) for the District 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 District agencies in charge of probation and parole and houses the Pretrial Services Agency for the District within its framework.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of \$286,016,000 for CSOSA. Of the amounts provided, \$203,542,000 is for Community Supervision and Sex Offender Registration and \$82,474,000 is for pretrial services.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA
PUBLIC DEFENDER SERVICE

Appropriation, fiscal year 2025	\$53,629,000
Budget request, fiscal year 2026	53,382,000
Recommended in the bill	53,629,000
Bill compared with:	
Appropriation, fiscal year 2025	---
Budget request, fiscal year 2026	+247,000

The Public Defender Service (PDS) for the District 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 the District'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 2025	\$2,450,000
Budget request, fiscal year 2026	2,450,000
Recommended in the bill	4,750,000
Bill compared with:	
Appropriation, fiscal year 2025	+2,300,000
Budget request, fiscal year 2026	+2,300,000

The Criminal Justice Coordinating Council (CJCC) provides a forum for District 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 \$4,750,000 to the CJCC, of which \$2,300,000 is to be used for JUSTIS modernization efforts.

FEDERAL PAYMENT FOR JUDICIAL COMMISSIONS

Appropriation, fiscal year 2025	\$630,000
Budget request, fiscal year 2026	630,000
Recommended in the bill	630,000
Bill compared with:	
Appropriation, fiscal year 2025	---
Budget request, 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, the 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 the CJDT and \$300,000 for the JNC.

FEDERAL PAYMENT FOR SCHOOL IMPROVEMENT

Appropriation, fiscal year 2025	\$52,500,000
Budget request, fiscal year 2026	52,500,000
Recommended in the bill	52,500,000
Bill compared with:	
Appropriation, fiscal year 2025	---
Budget request, fiscal year 2026	---

The Scholarships for Opportunity and Results (SOAR) Act authorizes funds to be evenly divided between District of Columbia 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, \$17,500,000 is provided for District of Columbia Public Schools,

\$17,500,000 is provided for Public Charter Schools, and \$17,500,000 is provided for Opportunity Scholarships.

Opportunity Scholarships.—The Committee is concerned by the decline in the number of children able to access opportunity scholarships due to the rise of 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 2025	\$600,000
Budget request, fiscal year 2026	600,000
Recommended in the bill	600,000
Bill compared with:	
Appropriation, fiscal year 2025	---
Budget request, 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 2025	\$4,000,000
Budget request, fiscal year 2026	4,000,000
Recommended in the bill	4,000,000
Bill compared with:	
Appropriation, fiscal year 2025	---
Budget request, fiscal year 2026	---

Approximately two percent of the population of the District 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 2025	\$8,000,000
Budget request, fiscal year 2026	---
Recommended in the bill	5,700,000
Bill compared with:	
Appropriation, fiscal year 2025	-2,300,000
Budget request, fiscal year 2026	+5,700,000

The Federal Payment to the District of Columbia 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 \$5,700,000 for implementation of the D.C. Clean Rivers project.

DISTRICT OF COLUMBIA FUNDS

The Committee continues to appropriate local funds to the District of Columbia 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 the District of Columbia as submitted by the District of Columbia Council and the Mayor.

TITLE V—INDEPENDENT AGENCIES

ADMINISTRATIVE CONFERENCE OF THE UNITED STATES

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$3,430,000
Budget request, fiscal year 2026	3,430,000
Recommended in the bill	3,430,000
Bill compared with:	
Appropriation, fiscal year 2025	---
Budget request, fiscal year 2026	---

The Administrative Conference of the United States (ACUS) 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 (P.L. 111–203) as a bureau under the Federal Reserve System. The Act consolidated authorities previously shared by seven Federal agencies under Federal consumer protection laws in the CFPB and provided 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 Federal Reserve system.

In addition to its supervisory, rulemaking and enforcement authorities, the CFPB has oversight over a wide range of consumer financial products. As such, the CFPB's activities have the potential to significantly impact consumers' access to credit and the operations of both banks and non-banks. The Committee believes that the current statutory structure provides insufficient checks on the CFPB's powers. For example, 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 a commission rather than a single director. This leads the Com-

mittee to conclude that a five-member commission is a more appropriate structure for the CFPB. 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.

The Committee recognizes the work currently being done by the authorizing committee to address CFPB's current funding mechanism and looks forward to working with them to begin moving the CFPB to the discretionary appropriation cycle.

CONSUMER PRODUCT SAFETY COMMISSION

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$150,975,000
Budget request, fiscal year 2026	— —
Recommended in the bill	142,000,000
Bill compared with:	
Appropriation, fiscal year 2025	— 8,975,000
Budget request, fiscal year 2026	+142,000,000

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.

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, administer, 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.

ELECTION ASSISTANCE COMMISSION

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$27,720,000
Budget request, fiscal year 2026	17,000,000
Recommended in the bill	17,000,000
Bill compared with:	
Appropriation, fiscal year 2025	– 10,720,000
Budget request, fiscal year 2026	– – –

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 Registration 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.

Budget Oversight.—The Committee is concerned by reports that the EAC's former Executive Director was improperly charging the agency's time and management system, expensing unauthorized training, and abusing critical pay authority. The Committee directs the EAC to provide a briefing within 90 days of enactment of this Act on the steps the EAC has taken to implement administrative and budget control measures to ensure such activity is not repeated.

ELECTION SECURITY GRANTS

Appropriation, fiscal year 2025	\$15,000,000
Budget request, fiscal year 2026	– – –
Recommended in the bill	15,000,000
Bill compared with:	
Appropriation, fiscal year 2025	– – –
Budget request, fiscal year 2026	+15,000,000

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.

FEDERAL COMMUNICATIONS COMMISSION

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$390,192,000
Budget request, fiscal year 2026	416,112,000
Recommended in the bill	390,192,000
Bill compared with:	
Appropriation, fiscal year 2025	— — —
Budget request, 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 \$139,000,000 for the administration of spectrum auctions. The appropriation includes funding for continued implementation of the Broadband Deployment Accuracy and Technology Availability (DATA) Act.

Broadband Maps.—In accordance with the Broadband DATA Act, Congress has previously appropriated more than \$98 million in funding to cover the FCC’s development and implementation of accurate broadband maps so that the FCC, other Federal agencies, State, local and Tribal governments, and other stakeholders have a precise and accurate view of where broadband is and is not available, across the United States and territories to better understand which locations are most in need of funding for high-speed broadband internet infrastructure investments. The FCC has requested consumers, State, local and Tribal government entities, and other stakeholders help verify the accuracy of the data to identify unserved and underserved locations in communities, which are most in need of funding for high-speed broadband internet infrastructure investments. The National Telecommunications and Information Administration (NTIA) uses a version of the National Broadband Map—as modified by the FCC to address accuracy issues identified by stakeholders—to distribute funding provided by Congress to States and territories to build broadband infrastructure in unserved and underserved eligible areas. States and territories are then directed to use the National Broadband Map as the basis, with limited updates from a challenge process to ensure accuracy, to award funds for broadband deployments projects. The FCC is directed to brief the Committee within 90 days of enactment of this Act, regarding the FCC’s approach to resolving filed challenges to the National Broadband Map, any ongoing accuracy issues with the National Broadband Map, and plans for ensuring future accuracy. The briefing should also include a detailed description of the FCC’s expected funding needs moving forward to maintain accuracy of the map and promote fiscal responsibility.

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 that 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. The Committee requests a briefing from the FCC 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 outstanding, and key security vulnerabilities the FCC has identified through the program within 60 days of enactment of this Act.

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. 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 not institute reductions in universal service high-cost support for competitive eligible telecommunications carriers until the Commission has, through notice and comment rule-making, developed and implemented a new universal service mechanism to support the ongoing operational expenses of competitive eligible telecommunications carriers, to ensure that reasonably comparable mobile voice and broadband services continue to be available in high-cost rural areas. The Committee directs the FCC to allocate sufficient resources in the Universal Service Fund (USF) to establish a greater 5G Fund budget needed to preserve and expand mobile 5G connectivity nationwide and update the 5G Fund framework to reflect changes in technology and service since the FCC established the 5G Fund.

Supply Chain Reimbursement Program.—In the disbursement of Supply Chain Reimbursement Program funds, the FCC has a statutory obligation to disburse funds first to approved applicants that have 2,000,000 or fewer customers for removal and replacement of covered communications equipment. The Committee recommends the FCC prioritize those carriers with the eligible telecommunications carrier designation. The FCC's program is intended to support these networks funded under its High-Cost universal service program in the hardest to serve areas.

Eligible Telecommunications Carrier Designation.—The Committee believes the eligible telecommunications carrier (ETC) requirement continues to play an important role in safeguarding against waste, fraud, and abuse, and ensuring that federal high-cost USF support goes to reliable network providers that are capable of offering high quality broadband and voice, including 911 service. In the context of the high-cost USF program specifically, where significant amounts of ratepayer resources are distributed to a single provider in a given area, as the recent Rural Digital Opportunity Fund proved quite clearly, the ETC requirement promotes local accountability and makes sure states have a role in determining which carrier will become the provider of last resort in the rural areas of each state. Moreover, states are uniquely qualified to examine closely the qualifications of would-be recipients of USF and to carry out the ETC-designation role given their proximity to and familiarity with each state's rural areas and operators.

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 agency 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 2026 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.

Universal Service Fund Comment Period.—In recognition of the ongoing rapidly changing communications industry landscape, the Committee believes it is imperative that: (1) the FCC seek public comment this fiscal year on any reform proposals that have been submitted to the Commission or otherwise previously considered that would promote the sustainability and viability of the USF and resolve inequities in the current contributions structure (the “Reform Objectives”); and (2) the FCC act as soon as possible following review of that record to adopt reforms that will achieve the Reform Objectives.

Affordable Connectivity Program Report.—The Committee is aware of the end of available funding for the Affordable Connectivity Program in 2024. Within 60 days of enactment of this Act, the Committee directs the FCC 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 opportunities. The Committee supports the FCC’s efforts to judiciously allocate the USF to these areas.

Economic Analysis For Small Providers.—The Committee is concerned by the cost of compliance with mounting regulatory changes including broadband labels, digital discrimination, and data breach notification requirements for broadband providers with fewer than 200,000 customers. When promulgating rules, the Commission is encouraged to consider the aggregated cost of compliance for such broadband providers.

Digital Discrimination.—The Committee is concerned by 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)) has 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 Committee encourages the FCC 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.

BEAD and 5G.—The Committee recognizes the importance of the efficient use of limited Federal funding. As such, the Committee directs the FCC not to modify, amend, or change the rules or regulations of the FCC for universal service high-cost support for competitive eligible telecommunications carriers before Broadband Equity Access and Development (BEAD) funds are awarded. The Committee further directs the FCC to ensure BEAD funding has been awarded before determining eligible areas and deploying the 5G Fund to ensure the FCC can leverage pressure-tested maps and BEAD funding decisions to ensure the greatest likelihood of closing the 5G mobility gap with these funds.

Subsea Cables.—The Committee directs the FCC to provide a briefing to the Committee on timelines, service-level agreements, and efficiency of the national security and law enforcement review process for subsea cable projects within 120 days of enactment of this Act. The briefing shall outline the gaps with the information-gathering practices of Team Telecom, any challenges with the current approach to arriving at mitigation measures, and actions that FCC and Team Telecom can take to facilitate a more streamlined and transparent review process.

Spectrum Needs.—The Committee encourages the FCC 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 Commission 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.

Cross-Border Radio Jamming.—The Committee is concerned by persistent incidents of cross-border radio jamming along the U.S.—Mexico border, including documented disruptions in El Paso, Brownsville, and San Diego. These interferences have jeopardized the safety and operational effectiveness of U.S. law enforcement by disabling radio communications in high-risk border corridors, including near the site of the March 2024 migrant incursion in El Paso. Such disruptions represent not only a public safety hazard but a serious national security threat.

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 on the Life-line Minimum Service Standard.

Section 508. The Committee includes a new provision prohibiting funding for the Digital Discrimination Rule.

Section 509. The Committee includes a new provision prohibiting funding for environmental, social, or governance aspects of the FCC.

FEDERAL DEPOSIT INSURANCE CORPORATION

OFFICE OF THE INSPECTOR GENERAL

Appropriation, fiscal year 2025	\$47,500,000
Budget request, fiscal year 2026	47,000,000
Recommended in the bill	48,500,000
Bill compared with:	
Appropriation, fiscal year 2025	+1,000,000
Budget request, fiscal year 2026	+1,500,000

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 a large number of bank failures at one time.

FDIC Audit of Activities Related to Operation Choke Point 2.0 and Digital Assets.—The Committee is concerned by allegations that federal banking regulators, including the FDIC, may have engaged in a coordinated effort to effectively restrict access to banking services, including through the supervisory process, for lawful digital asset businesses—actions referred to by industry participants as “Operation Choke Point 2.0.” The Committee directs the FDIC OIG to investigate the FDIC’s communications, policies, and supervisory practices that may have influenced or resulted in financial institutions limiting or denying banking services to firms engaged in digital asset activities and the steps taken to prevent the denial of banking services in the future. The Committee looks forward to receiving the results of OIG’s investigation into whether there was a coordinated effort to debank lawful digital asset businesses.

FEDERAL ELECTION COMMISSION

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$80,857,000
Budget request, fiscal year 2026	70,883,000
Recommended in the bill	76,500,000
Bill compared with:	
Appropriation, fiscal year 2025	–4,357,000
Budget request, fiscal year 2026	+5,617,000

The Federal Election 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 2025	\$29,500,000
Budget request, fiscal year 2026	27,643,000
Recommended in the bill	29,500,000
Bill compared with:	
Appropriation, fiscal year 2025	---
Budget request, fiscal year 2026	+1,857,000

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. Establishment of the FLRA gives full recognition to the role of 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 PERMITTING IMPROVEMENT STEERING COUNCIL

ENVIRONMENTAL REVIEW IMPROVEMENT FUND

Appropriation, fiscal year 2025	---
Budget request, fiscal year 2026	\$10,000,000
Recommended in the bill	1,000,000
Bill compared with:	
Appropriation, fiscal year 2025	+1,000,000
Budget request, fiscal year 2026	-9,000,000

This account funds the authorized activities of the Environmental Review Improvement Fund and the Federal Permitting Steering Council (FPISC). The FPISC leads ongoing government-wide efforts to modernize the Federal permitting and review process for major infrastructure projects and works with Federal agency partners to implement and oversee adherence to the statutory requirements set forth in the Fixing America's Surface Transportation Act.

COMMITTEE RECOMMENDATION

The Committee recommends \$1,000,000 for the FPISC.

FEDERAL TRADE COMMISSION

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$425,700,000
Budget request, fiscal year 2026	383,600,000
Recommended in the bill	388,700,000
Bill compared with:	
Appropriation, fiscal year 2025	– 37,000,000
Budget request, fiscal year 2026	+5,100,000

The mission of the Federal Trade Commission (FTC) 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 \$388,700,000 for the Salaries and Expenses of the FTC. The Congressional Budget Office estimates \$310,000,000 of collections from HSR premerger filing fees and \$15,000,000 of collections from Do Not Call fees, which partially offset the appropriation requirement for this account. The FTC shall prioritize funding to implement the TAKE IT DOWN Act (PL 119–12).

Stopping Unethical Domestic Adoption Practices.—The Committee remains highly concerned by the proliferation of unlicensed adoption intermediaries increasingly engaging in fraudulent or deceptive practices concerning domestic private adoption. The Committee recognizes the work the FTC has done in researching this matter and sending warning letters to entities who may have engaged in unlawful behavior. The Committee directs the FTC to continue to investigate and 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.

Company Trade Secrets.—The Committee is concerned about the sharing of company trade secrets as well as commercial and financial information with third parties and external stakeholders. The Committee reminds the FTC of numerous statutes that address this matter including 15 U.S.C. § 46(f), the Federal Trade Commission Act.

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 to protect patient safety.

Unfair Practices Enforcement.—The FTC is directed to include in its FY 2027 budget submission a description of each enforcement action brought using an administrative or judicial process for “unfair or deceptive acts or practices” under Section 5(a) of the FTC Act. The description for each enforcement action shall include a summary of the budgetary resources used to pursue the case. Each description shall also provide a brief summary of the evidence and facts used by the FTC to prove that the (1) practice causes or is

likely to cause substantial injury to consumers, (2) the injury is not reasonably avoidable by the consumers themselves, and (3) the injury is not outweighed by countervailing benefits to consumers or competition.

HSR Aggregation.—The Committee recognizes the importance of the HSR Improvements Act (HSR Act) to protect consumers from anticompetitive behavior. The Committee cautions the FTC against using the HSR Act in a way that was not intended by Congress, specifically with respect to aggregation requirements for HSR filings that would apply to registered investment companies. Mutual funds, including those managed by a common investment adviser, are by law separate entities with independent investment objectives and strategies that are wholly owned by respective fund shareholders. Requiring the aggregation of holdings across multiple funds that share a common adviser and other entities will lead to arbitrary investment caps, increased costs to funds due to additional HSR filings, and index fund tracking errors due to the required pause in carrying out transactions, among other detrimental effects. This will impair the ability of funds to meet their shareholders' investment objectives, including saving for retirement and education. Further, aggregation will harm U.S. issuers who rely on investments by funds and other institutional investors to raise capital. An aggregation requirement is inconsistent with how the HSR Act is fundamentally intended to apply to transactions for investment-only purposes. The Committee expects the FTC to respect congressional intent with respect to HSR rulemakings.

Retail Competition.—The Committee recognizes the importance of robust competition in the food, pharmacy, and retail sectors. Increased competition can lead to lower prices for consumers and a level-playing field for businesses. Rural areas can be particularly impacted by limited competition in the food industry, resulting in food deserts and fewer healthy choices for consumers. The Committee reminds the FTC of its existing statutory authorities to promote competition and ensure all market participants are treated fairly. Within 180 days of enactment of this Act, the FTC is directed to submit a report detailing key factors inhibiting competition in the food, pharmacy, and retail sectors, and any statutory gaps limiting the FTC's ability to adequately promote competition and respond to potential monopolistic behavior.

College Loan Scams.—The Committee is concerned by the rise of student loan forgiveness scams. The Committee directs the FTC, in coordination with the FCC, to establish a joint agency task force to strengthen efforts to detect, prevent, and respond to these fraudulent schemes. The Committee directs the joint agency task force to report on the status of the task force activities within 180 days of enactment of this Act.

Regulatory Duplication.—The Committee is concerned with the potential for duplication of regulatory efforts in the financial services industry. Regulatory agencies often have unique fields of expertise, enabling them to more effectively carry out regulatory responsibilities than other agencies with whom they may share jurisdiction. The FTC and the Consumer Financial Protection Bureau (CFPB) entered a Memorandum of Understanding (MOU) in 2019 to streamline their respective regulatory efforts and reduce unnecessary burdens on businesses. Since 2019, new technologies and

payment methods have led to significant changes in the financial services industry. The Committee directs the FTC and the CFPB to review the existing MOU and provide a report to Congress within 180 days of enactment of this Act on any changes that are needed to update the agreement to avoid the duplication of regulatory efforts and ensure both agencies allocate resources in a way that considers each agency's areas of expertise.

ADMINISTRATIVE PROVISIONS—FEDERAL TRADE COMMISSION

Section 510. The Committee includes a new provision prohibiting funds for the implementation and enforcement of the Combating Auto Retail Scams Trade Regulation Rule.

Section 511. 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 512. The Committee includes a new provision prohibiting funds from being used to conduct activity with European Union's European Commission, the United Kingdom's Competition and Markets Authority, or the Peoples' Republic of China's State Administration for Market Regulation for any merger review, investigation, or enforcement action.

Section 513. 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.

Section 514. The Committee includes a new provision prohibiting funds from being used to implement, administer, or enforce amendments to part 803 of the premerger notification rules that implement section 7A of the Clayton Act and to the premerger notification and report form and instructions.

Section 515. The Committee includes a new provision prohibiting funds from being used to implement, administer, or enforce the October 25, 2021, Statement of the Commission on Use of Prior Approval Provisions in Merger Orders.

Section 516. The Committee includes a new provision prohibiting funds from being used to implement, administer, or enforce the November 10, 2022, "Policy Statement Regarding the Scope of Unfair Methods of Competition Under Section 5 of the Federal Trade Commission Act, Commission File No. P221202".

Section 517. The Committee includes a new provision prohibiting the FTC from filing a complaint unless all Commissioners certify that they have had access to review all relevant materials at least 10 business days prior to a Commission Meeting or vote on the matter.

GENERAL SERVICES ADMINISTRATION

The Committee continues several reporting requirements for the General Services Administration (GSA) for fiscal year 2026 and includes new reporting requirements.

Takings and Exchanges.—Using existing statutory authorities, GSA has been working to dispose of properties that no longer meet the needs of Federal agencies in exchange for assets of like value. Some of these exchanges are very complex in nature and involve

multi-year, multi-party, and multi-billion-dollar contracts. GSA also has the statutory authority to take properties. The Committee believes that, in some instances, employing such authorities can result in savings to the taxpayer when appropriately executed. To provide increased transparency and remain informed, the GSA Administrator (the Administrator) is directed to report to the Committee not later than 30 days after the end of each quarter on the use of these authorities. The report shall include a description of all takings and exchange actions that occurred or were considered during the most recently completed quarter of the fiscal year, including the costs, benefits, and risks for each action. The report shall also include the planned or considered use of takings and exchange authorities during the remainder of the fiscal year, including the costs, benefits, and risks of each action.

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.

State of the Portfolio.—Within 45 days of enactment of this Act, the Administrator shall submit to the Committee a report on the state of the Public Buildings Service real estate portfolio for fiscal year 2026. The content included in the report shall 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.

Report on IT Products.—The Committee is concerned about the continued presence of 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. Therefore, the Committee directs the Administrator to conduct an audit and submit a report to the Committee within 180 days of enactment that includes a detailed accounting of all IT equipment from the Schedules that has been prohibited under Sec. 889 of the John S. McCain National Defense Authorization Act for Fiscal Year 2019 (Public Law 115–232), placed on the Department of Defense list of Chinese military companies operating in the U.S. pursuant to Section 1260H of the National Defense Authorization Act for Fiscal Year 2021, or identified as a threat to national security by DOD IG–2019–106.

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. The Committee directs GSA 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.

Rental Rates.—Currently, under Federal law, GSA must charge fair market rent to Federal agencies. Many Federal buildings are large, historic, aging, and unique when compared to average commercial office space. Despite these differences, the Federal Buildings Fund (FBF) collects prevailing commercial rents. The Committee is concerned that the current funding structure of the FBF fails to account for projected long-term capital replacement or expansion needs of Federal buildings. The Committee directs GSA, in consultation with OMB, study and report back to the House and Senate Committees on Appropriations on the impact to rents paid into the FBF if GSA were to account for long term capital replacement or expansion needs within rents, instead of charging fair market value.

Modular AI Development Guidance for Federal Agencies.—The Committee supports GSA development of generative AI and encourages GSA to apply lessons learned from this experience and examine modular, governmentwide AI services. Drawing on principles of modular programming and component-based software engineering, the Committee envisions a plug-and-play architecture in which GSA provides standardized, reusable AI components—such as chat tools, summarization engines, and data analysis modules—that can be securely integrated across federal agencies. This approach would potentially minimize redundant development, promote technical consistency, and accelerate responsible AI adoption by allowing agencies to leverage a shared, scalable foundation instead of building individual systems. The Committee directs GSA to submit a report to the House and Senate Committees on Appropriations examining the feasibility of a modular government AI service within 120 days of enactment outlining required resources, governance structures, and technical milestones.

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 2025	*\$9,308,000,000
Limitation on availability, budget request, fiscal year 2026	10,464,262,000
Recommended in the bill	9,197,703,000
Bill compared with:	
Availability limitation, fiscal year 2025	– 110,297,000
Availability limitation, fiscal year 2026, request	– 1,266,559,000

*Note, in FY 2025 enacted, \$9,308,000,000 was the limitation provided for the FBF account. Of that amount, \$3,272,000,000 was appropriated for the building operations account. The remaining \$6,036,000,000 was divided up among the remaining accounts at the discretion of GSA.

The FBF finances the activities of the PBS, which provides space and services for Federal agencies in a relationship similar to 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 \$9,197,703,000 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.

Preventing and Addressing Deferred Maintenance and Repairs.—The Committee is 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. In response to these concerns, the Committee recommends ample funding for Basic Repairs and Alterations and Building Operations. The Committee urges GSA to prioritize addressing and preventing deferred maintenance in Federal buildings. Further, the Committee directs GSA within 90 days of enactment of this Act to evaluate deferred maintenance 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.

Technical Debt Guidance.—The Committee recognizes that technical debt is a known challenge for the acquisition of software intensive systems and networking hardware infrastructure. The Committee is concerned with the level of technical debt in the network infrastructure of Federal agencies and increased cyber risks due to challenges patching known vulnerabilities in end-of-life equipment. The Committee directs the Administrator to provide guidance to the Chief Information Officer of each Federal agency to develop and implement a plan to manage the technical debt in agency networks.

Multiyear Information Technology Contracting.—The Committee directs GSA to issue clarifying guidance regarding when a bona fide need attaches at the time of procurement obligation. The Committee understands that a need may arise any time during the funding period of availability and recommends that GSA issue clarifying guidance within 90 days of the enactment of this Act on when cloud services can cross fiscal years.

Executive Office for Immigration Review (EOIR) Court Space.—In Federal locations along the U.S.–Mexico border, the Committee encourages GSA to identify and prioritize the acquisition of available space for use by EOIR as courtrooms, including courtrooms where the cases of detained aliens subject to the Migrant Protec-

tion Protocols may be heard. The Committee directs GSA to submit a report on its efforts within 90 days of enactment of this Act that includes the resources necessary to carry out this request.

Digital Content Provenance.—GSA is directed to assess, and report to Congress on its findings within 180 days of enactment of this Act, the feasibility and advisability of implementing industry open technical standards for digital content provenance for both synthetic and non-synthetic official government digital content including photographs and videos owned, distributed, or otherwise published by Federal agencies.

Preventing Procurement From Foreign Entities of Concern.—The Committee is concerned that GSA may enter into solar panel contracts that benefit foreign entities of concern (FEOCs). The Committee directs GSA not to enter into a contract with a FEOC, as defined by Section 40207(a)(5) of Public Law 117–58, that manufactures solar modules. The Committee also notes GSA should preference procurement of solar electricity from solar modules manufactured with domestic content.

Building Occupancy Planning and Data Technology.—The Committee is aware that GSA is interested in using new technologies to monitor workplace utilization within the Federal buildings portfolio. The Committee directs GSA to evaluate the deployment of sensors and other technologies across the leased and owned Federal real estate portfolio to analyze their use in facilitating smarter real estate and operational decisions, and responding to Congressional directives to ensure Federal office space is utilized efficiently.

Reclaimed Refrigerants.—The Committee recognizes 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. Considering the large number of Federal facilities, and the widespread use of imported refrigerants, the Committee urges the Administrator 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.

CONSTRUCTION AND ACQUISITION

Limitations on Availability of Revenue:	
Limitation on availability, fiscal year 2025	* — —
Limitation on availability, budget request, fiscal year 2026	\$70,661,000
Recommended in the bill	— —
Bill compared with:	
Availability limitation, fiscal year 2025	— —
Availability limitation, fiscal year 2026 request	– 70,661,000

*Note, in the FY 2025 enacted bill, \$9,308,000,000 was the limitation provided for the FBF account. Of that amount, \$3,272,000,000 was appropriated for the building operations account. The remaining \$6,036,000,000 was divided up among the remaining accounts at the discretion of GSA.

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

COMMITTEE RECOMMENDATION

The Committee recommendation does not include funding for construction and acquisition projects.

Puerto Rico Courthouse Complex.—The Committee is concerned about the status of the Degetau Federal Building and the Clemente Ruiz-Nazario U.S. Courthouse in San Juan, Puerto Rico, which was declared a judicial space emergency in 2020 by the Judicial Conference of the United States. GSA is directed to brief the Committee on a quarterly basis regarding the status and obligation of previously appropriated funds for the design portion of the project.

Courthouse Feasibility Studies.—The Committee is concerned that courthouses throughout the United States continue to await GSA's completion of phase 1 feasibility studies in a timely manner as part of the Federal Judiciary Courthouse Project Priorities process. To advance these studies, the Committee encourages GSA to prioritize completion of these studies through the re-assignment of internal staff or by engaging consultant services as authorized by 5 U.S.C. 3109.

REPAIRS AND ALTERATIONS

Limitations on Availability of Revenue:

Limitation on availability, fiscal year 2025	* — —
Limitation on availability, budget request, fiscal year 2026	\$1,739,054,000
Recommended in the bill	319,581,000
Bill compared with:	
Availability limitation, fiscal year 2025	— — —
Availability limitation, fiscal year 2026 request	— 1,419,473,000

*Note, in the FY 2025 enacted bill, \$9,308,000,000 was the limitation provided for the FBF account. Of that amount, \$3,272,000,000 was appropriated for the building operations account. The remaining \$6,036,000,000 was divided up among the remaining accounts at the discretion of GSA.

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 \$319,581,000 to remain available until expended for repairs and alterations.

Basic Repairs and Alterations.—The Committee recommends \$269,581,000 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 \$50,000,000 for special emphasis programs. This funding includes:

Fire Protection and Life Safety	\$20,000,000
Judicial Capital Security	18,000,000
Childcare Systems and Security	12,000,000

Chinese Technology and Equipment in Federal Government Buildings and Leases.—The Committee continues to be concerned with 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 2025		--
Limitation on availability, budget request, fiscal year 2026	\$5,574,593,000	
Recommended in the bill	5,606,122,000	
Bill compared with:		
Availability limitation, fiscal year 2025		--
Availability limitation, fiscal year 2026 request	+31,529,000	

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 as a result of health and safety conditions.

COMMITTEE RECOMMENDATION

The Committee recommends a limitation of \$5,606,122,000 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 2025	\$3,272,000,000	
Limitation on availability, budget request, fiscal year 2026	3,012,954,000	
Recommended in the bill	3,272,000,000	
Bill compared with:		
Availability limitation, fiscal year 2025		--
Availability limitation, fiscal year 2026 request	+259,046,000	

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.

COMMITTEE RECOMMENDATION

The Committee recommends a limitation of \$3,272,000,000 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 2025	\$70,474,000
Budget request, fiscal year 2026	64,000,000
Recommended in the bill	69,000,000
Bill compared with:	
Appropriation, fiscal year 2025	-1,474,000
Budget request, fiscal year 2026	+5,000,000

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 man-

agement, travel and transportation management, electronic customer service delivery, and use of Federal advisory committees.

COMMITTEE RECOMMENDATION

The Committee recommends \$69,000,000 for Government-wide Policy.

Government-wide Digital Identity Guidelines.—The Committee directs GSA to promote government-wide policy that leverages commercially-available, portable identity and multiple credential service providers (CSPs) independently certified against the requisite National Institute of Standards and Technology (NIST) guidelines for the highest possible pass rates, fraud prevention, and cost reduction. To ensure the prioritization of common services and standards for login and identity management across Federal agencies through multiple CSPs, the Administrator, in coordination with the Director of NIST, shall provide to the Committee, within 90 days of enactment of this Act, a report on commercial and public sector CSPs that are in compliance with the requisite NIST digital identity guidelines for the highest possible pass rates, fraud prevention, and cost reduction.

Enterprise Software Licenses.—Not later than 90 days following enactment of this Act, GSA's Office of Government-wide Policy and Technology Transformation Services are directed to report to the Committee with a joint draft guidance document for implementing fair software licensing principles and technology license tracking in Federal agencies, with the intent that the GSA guidance will be published before the end of fiscal year 2026.

First Aid Kit Enhancements.—The Committee is aware that first aid products endorsed by the Department of Defense's Committee on Tactical Combat Casualty Care (CoTCC) help to reduce death or trauma as a result of bleeding. To improve outcomes in crisis situations, the Committee encourages GSA to incorporate CoTCC-supported dressings in first aid kits in Federal buildings, Federal courthouses, and Federal law enforcement vehicles.

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 fiscal year 2021, such as Austin, Charlotte, Dallas, Miami, and Phoenix.

OPERATING EXPENSES

Appropriation, fiscal year 2025	\$53,933,000
Budget request, fiscal year 2026	48,000,000
Recommended in the bill	52,000,000
Bill compared with:	
Appropriation, fiscal year 2025	– 1,933,000
Budget request, fiscal year 2026	+4,000,000

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; 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 \$52,000,000 for operating expenses. Within the amount provided, \$27,902,000 is for Real and Personal Property Management and Disposal and \$24,098,000 is for the Office of the Administrator.

COVS Act.—The Committee is encouraged that GSA's Utilization and Donation (U&D) Program is beginning the process of analyzing how it can best support the requirements of the Computers for Veterans and Students Act (COVS Act). The Committee encourages GSA to act expediently to ensure that U&D can meet the requirements under the act and provide refurbished computers to veterans and disadvantaged persons to bridge the digital divide.

CIVILIAN BOARD OF CONTRACT APPEALS

Appropriation, fiscal year 2025	\$10,248,000
Budget request, fiscal year 2026	10,248,000
Recommended in the bill	11,000,000
Bill compared with:	
Appropriation, fiscal year 2025	+752,000
Budget request, fiscal year 2026	+752,000

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 through the use of alternate dispute resolution.

COMMITTEE RECOMMENDATION

The Committee recommends \$11,000,000 for the Civilian Board of Contract Appeals.

OFFICE OF INSPECTOR GENERAL

Appropriation, fiscal year 2025	\$73,837,000
Budget request, fiscal year 2026	73,837,000
Recommended in the bill	72,500,000
Bill compared with:	
Appropriation, fiscal year 2025	–1,337,000
Budget request, 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 Government Accountability Office (GAO) indicating that allegations of human trafficking in federal contracting persist.

Accordingly, 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 sub-contractor, 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 Committee directs the relevant Inspector General 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 Inspector General.

ALLOWANCES AND OFFICE STAFF FOR FORMER PRESIDENTS

Appropriation, fiscal year 2025	\$5,200,000
Budget request, fiscal year 2026	5,353,000
Recommended in the bill	5,200,000
Bill compared with:	
Appropriation, fiscal year 2025	— — —
Budget request, 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 2025	\$75,000,000
Budget request, fiscal year 2026	70,000,000
Recommended in the bill	55,000,000
Bill compared with:	
Appropriation, fiscal year 2025	– 20,000,000
Budget request, fiscal year 2026	– 15,000,000

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 \$55,000,000 for the Federal Citizen Services Fund.

Briefing.—The Committee welcomes efforts to increase federal agencies' access to secure cloud computing products and services. To that end, the Committee appreciates efforts to improve the Federal Risk and Authorization Management Program (FedRAMP), including the recently announced FedRAMP 20x effort. However, the Committee remains concerned about a lack of detail from GSA. Therefore, the Committee directs GSA to provide a briefing to the House and Senate Appropriations Committees on the implementation plan for FedRAMP 20x within 90 days of enactment of this Act.

WORKING CAPITAL FUND

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2025	\$4,000,000
Budget request, fiscal year 2026	— —
Recommended in the bill	4,000,000
Bill compared with:	
Appropriation, fiscal year 2025	— —
Budget request, fiscal year 2026	+4,000,000

This account is a revolving fund that finances GSA's administrative services. Examples of these core support services include: IT management; budget and financial management; legal services; human resources; equal employment opportunity services; procurement and contracting oversight; emergency planning and response; and facilities management of GSA-occupied space. WCF offices also provide external administrative services such as human resource management for other Federal agencies, including small boards and commissions on a reimbursable basis.

COMMITTEE RECOMMENDATION

The Committee recommends \$4,000,000 for the Working Capital Fund.

ADMINISTRATIVE PROVISIONS—GENERAL SERVICES ADMINISTRATION

(INCLUDING TRANSFER OF FUNDS)

Section 518. The Committee continues a provision providing authority for the use of funds for the hire of motor vehicles.

Section 519. The Committee continues a provision providing that funds made available for activities of the Federal Buildings Fund may be transferred between appropriations with advance approval of the Committees on Appropriations of the House and the Senate.

Section 520. 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 521. 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 522. The Committee continues a provision that permits GSA to pay small claims (up to \$250,000) made against the Federal Government.

Section 523. 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 524. The Committee continues a provision requiring a spend plan for certain accounts and programs.

Section 525. The Committee includes a new provision that prohibits the purchase of real property unless as needed for a project authorized pursuant to 40 U.S.C. 3307.

Section 526. The Committee includes a new provision requiring a report on federal agency office space utilization.

HARRY S TRUMAN SCHOLARSHIP FOUNDATION

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$2,970,000
Budget request, fiscal year 2026	2,000,000
Recommended in the bill	2,500,000
Bill compared with:	
Appropriation, fiscal year 2025	– 470,000
Budget request, fiscal year 2026	+500,000

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.

MERIT SYSTEMS PROTECTION BOARD

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2025	\$51,480,000
Budget request, fiscal year 2026	46,480,000
Recommended in the bill	51,480,000
Bill compared with:	
Appropriation, fiscal year 2025	– – –
Budget request, fiscal year 2026	+5,000,000

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 2025	\$1,782,000
Budget request, fiscal year 2026	1,582,000
Recommended in the bill	1,782,000
Bill compared with:	
Appropriation, fiscal year 2025	---
Budget request, fiscal year 2026	+200,000

The General Fund payment to the Morris K. Udall and Stewart L. Udall Trust Fund is invested 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 \$1,782,000 for the Morris K. Udall and Stewart L. Udall Trust Fund.

ENVIRONMENTAL DISPUTE RESOLUTION FUND

Appropriation, fiscal year 2025	\$3,904,000
Budget request, fiscal year 2026	3,862,000
Recommended in the bill	3,904,000
Bill compared with:	
Appropriation, fiscal year 2025	---
Budget request, fiscal year 2026	+42,000

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 \$3,904,000 for the Environmental Dispute Resolution Fund.

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

OPERATING EXPENSES

Appropriation, fiscal year 2025	\$427,250,000
Budget request, fiscal year 2026	404,250,000
Recommended in the bill	400,000,000
Bill compared with:	
Appropriation, fiscal year 2025	– 27,250,000
Budget request, fiscal year 2026	– 4,250,000

The National Archives and Records Administration (NARA) is an independent agency established in 1934 to identify, access, protect, preserve, and make available for use 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 disputes, and coordinating controlled unclassified information.

COMMITTEE RECOMMENDATION

The Committee recommends \$400,000,000 for NARA to support basic operations, services to the public, operation of Public Libraries, and declassification review.

OFFICE OF INSPECTOR GENERAL

Appropriation, fiscal year 2025	\$5,920,000
Budget request, fiscal year 2026	5,920,000
Recommended in the bill	5,920,000
Bill compared with:	
Appropriation, fiscal year 2025	– – –
Budget request, 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 2025	\$8,000,000
Budget request, fiscal year 2026	4,500,000
Recommended in the bill	8,000,000
Bill compared with:	
Appropriation, fiscal year 2025	– – –
Budget request, fiscal year 2026	+3,500,000

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 2025	\$10,000,000
Budget request, fiscal year 2026	— —
Recommended in the bill	5,000,000
Bill compared with:	
Appropriation, fiscal year 2025	— 5,000,000
Budget request, fiscal year 2026	+5,000,000

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 2025	\$3,465,000
Budget request, fiscal year 2026	— —
Recommended in the bill	3,423,000
Bill compared with:	
Appropriation, fiscal year 2025	— 42,000
Budget request, fiscal year 2026	+3,423,000

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 2025	\$23,037,000
Budget request, fiscal year 2026	23,037,000
Recommended in the bill	22,386,000
Bill compared with:	
Appropriation, fiscal year 2025	– 651,000
Budget request, 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 2025	\$412,051,000
Budget request, fiscal year 2026	382,140,000
Recommended in the bill	385,722,000
Bill compared with:	
Appropriation, fiscal year 2025	– 26,329,000
Budget request, fiscal year 2026	+3,582,000

The Office of Personnel Management (OPM) is the Federal agency responsible for management of Federal human resources 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 \$195,722,000 for OPM's General Fund. The Committee also recommends \$190,000,000 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 Job Opportunities for Military Spouses.—The Committee is aware that eligibility determinations for the military spouse non-competitive hiring authority occur on a case-by-case basis at the discretion of each individual Federal hiring authority. As a result, military spouses may not have maximized applicable Federal hiring authorities and exceptions available to them. The Committee notes the challenges to recruit and retain military spouse employees and OPM's efforts to facilitate greater military-connected hiring across the Federal workforce and expand opportunities for military-connected spouses, including spouses of disabled and deceased veterans. The Committee instructs OPM to further explore ways to advance hiring outcomes such as using commercial off-the-shelf technology and providing military spouses information about the non-competitive hiring authority and Federal jobs opportunities.

Federal Employees' Group Life Insurance Program.—The Committee is 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. The Committee directs OPM 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 transfer option. OPM should report its findings to the Committee within 180 days of enactment of this Act.

Retirement Services.—The Committee is concerned with the lengthy delays to process retirement and survivor claims and update health insurance benefits, as well as other critical changes that impact retirement benefits. These delays cause hardships for Federal annuitants and their families. OPM is directed to brief the Committee quarterly on OPM's efforts and progress to reduce these delays and improve customer service levels, including the average time it takes a caller to reach an OPM operator and the number and percentage of unanswered calls.

Quarterly Briefings on Modernization.—The Committee is concerned with OPM's modernization efforts and requests the continuation of quarterly briefings to the Committees. Each briefing should include the total IT modernization budget broken out by project; obligations and unobligated balances by project; and the progress, anticipated completion date, and significant concerns for each project.

Fertility Services in Health Plans.—Within 90 days after the enactment of this Act, the OPM is directed to provide a report to the Committee regarding the health plan coverage options currently available to Federal employees that include assisted reproductive technology services and procedures. The report shall detail (1) the number of such available plans, (2) details regarding the specific services and benefits provided in such plans, including any limitations on such services and benefits, (3) comparison of such services and benefits currently offered in Federal Employees Health Benefits Program (FEHBP) to those offered in non-Federal plans, and (4) the cost of premiums for plans that include coverage of such services compared to substantially similar plans that do not include

such coverage, including the anticipated breakdown of the cost of the employer and employee contributions for such plans, and any other Federal expenditures associated with inclusion of such plans in FEHBP options.

Cloud-Native Application Cybersecurity Tools.—As OPM shifts sensitive agency applications and data to modern cloud infrastructure, the agency is directed to fully implement cloud-centric cybersecurity tools necessary to safeguard the agency's digital infrastructure.

Enterprise-Wide Solutions.—The Committee is concerned that OPM is prioritizing cost saving measures that may expose the federal government's human resource data to malicious actors and U.S. adversaries over essential demonstrated cyber security tools. The Committee encourages OPM to continue employing a state-of-the-art, enterprise-wide, real-time, continuous supply chain monitoring program to ensure this data is protected.

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF TRUST FUNDS)

Appropriation, fiscal year 2025	\$36,031,000
Budget request, fiscal year 2026	35,409,200
Recommended in the bill	36,031,000
Bill compared with:	
Appropriation, fiscal year 2025	— — —
Budget request, fiscal year 2026	+621,800

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 2025	\$31,585,000
Budget request, fiscal year 2026	30,010,000
Recommended in the bill	31,585,000
Bill compared with:	
Appropriation, fiscal year 2025	---
Budget request, fiscal year 2026	+1,575,000

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 2025	\$13,700,000
Budget request, fiscal year 2026	14,436,000
Recommended in the bill	13,700,000
Bill compared with:	
Appropriation, fiscal year 2025	---
Budget request, fiscal year 2026	- 736,000

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 2025	\$3,960,000
Budget request, fiscal year 2026	4,000,000
Recommended in the bill	3,605,000
Bill compared with:	
Appropriation, fiscal year 2025	- 355,000
Budget request, fiscal year 2026	- 395,000

The Public Buildings Reform Board (the Board) was created under 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 funds for the Board.

SECURITIES AND EXCHANGE COMMISSION

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$2,188,658,000
Budget request, fiscal year 2026	2,149,000,000
Recommended in the bill	2,034,730,000
Bill compared with:	
Appropriation, fiscal year 2025	– 153,928,000
Budget request, fiscal year 2026	– 114,270,000

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. The recommendation includes \$8,400,000 for costs associated with office facilities, to be fully derived from offsetting fee collections. The Committee expects the SEC to keep the Committee informed of any notable developments.

Climate Disclosure Rule.—The Committee is concerned by the potential impact of the Climate Disclosures Rule. The Committee directs that the SEC provide a detailed report within 180 days after enactment of this Act that details the extent and limits of its authority in the implementation of the Climate Disclosure Rule. This report should include the legal foundation for the rule, the scope and limitations of the rule, and an economic assessment.

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 Committee directs the FASB to withdraw the update and conduct a more comprehensive and independent process to review matters related to income tax disclosure.

Nationally Recognized Statistical Rating Organizations (NRSROs).—The Committee directs the SEC to study the impact

that a consistent mapping of NRSRO credit ratings based on empirical evidence of long-term default rates could have on investors' ability to develop an objective understanding of the comparability of NRSRO credit ratings and provide a report to the Committee within 180 days of enactment of this Act.

Economic Analysis.—The Committee encourages the SEC to consider an SEC Memorandum published on March 16, 2012, on “Current Guidance on Economic Analysis in SEC Rulemakings.” The Committee notes that this Memorandum restates statutory obligations to conduct regulatory economic analysis and draws OMB’s Circular A–4 (2003), which explains that the baseline of the economic analysis within a rulemaking should “attempt to reflect relevant final rules (especially if their requirements are being modified by the regulation under consideration) and proposed rules or other previously announced policy changes that the agency is reasonably certain will be finalized before the rule under consideration is finalized.” This guidance is consistent with legal precedent that the Administrative Procedure Act requires agencies to account for effects of one rulemaking on “contemporaneous and closely related rulemakings.” The Committee is concerned that projected economic costs and market impacts of rule proposals have been minimized by conducting separate analyses of overlapping rulemakings and failing to consider within each proposal alternative baselines that incorporate the likely effects of overlapping proposed rulemakings. Before finalizing rules classified by OMB as Significant Economic Rulemakings, the Committee directs the SEC to conduct a full economic analysis on the aggregate impact of the SEC’s proposed and final rulemakings since 2021.

Adoption and Implementation Schedule.—The Committee was concerned with the significant volume and accelerated pace of rulemaking by the SEC during the last Administration. Many of the rules will impose significant new compliance obligations on a wide range of, and often the same, financial products and market participants, while many may have the same or similar adverse effects, such as reducing liquidity or increasing investing costs. Complying with these new rules will require regulated entities to make substantial investments in technology and operational capabilities, legal and compliance frameworks, and new agreements with counterparties, clients, and vendors. Implementing these rules simultaneously or in close succession absent an analysis of potential cumulative and cross-sector effects could have unintended negative consequences, including making it harder and more expensive to access financing and credit, while raising costs and reducing returns for retail investors. The Committee directs the SEC to develop and seek stakeholder feedback on a reasonable, workable, and staggered schedule on the adoption and implementation of major rulemaking proposals and finalized rules. That schedule should be designed to minimize operational and compliance risk in our markets and to give regulated entities ample time to adapt and comply with each new rule.

Predictive Data Analytics Rule Re-proposal and Analysis.—The Committee directs the SEC to repropose the proposed rule, “Conflicts of Interest Associated with the Use of Predictive Data Analytics by Broker-Dealers and Investment Advisers”, after making material changes to the proposal in light of the issues identified by

the diverse array of public commenters and after reconducting a full economic analysis of the proposal that adequately considers the disparate impact on low-income and historically underserved investors and communities. The Committee notes that more robust engagement with stakeholders and more detailed analysis will not only improve the quality of proposed rules but also help increase public confidence in the SEC's regulatory process.

Use of Arbitration.—The Committee is concerned by the conclusions in the SEC's Staff Report on the use of mandatory arbitration clauses in SEC-registered investment advisers. The Committee encourages the SEC to consider the benefits of arbitration over litigation, especially class actions.

Financial Data Transparency Act Implementation.—The Committee recognizes that the Financial Data Transparency Act (FDTA) contains no reference to securities-level identifiers. The Committee expects the SEC, in its joint rulemaking, to implement the FDTA consistent with Congressional intent and avoid disrupting the U.S. capital markets.

Acquired Fund Fees and Expense Rule.—The Committee recommends the SEC use its existing authorities to remove business development companies (BDCs) from the calculation of Acquired Fund Fees and Expenses (AFFE) that registered investment companies are required to disclose in registration statements filed pursuant to section 8(b) of the Investment Company Act of 1940. The SEC issued its AFFE rule in 2006. In the adopting release, the SEC stated that it “does not believe that the [AFFE] amendments will have an adverse impact of capital formation”. This statement was proven to be inaccurate as a result of actions taken in 2014 by index sponsors such as S&P and Russell to exclude BDCs from their indices. Because index funds no longer invest in BDCs, there has been a decline in market depth and liquidity for BDC shares, reduced institutional ownership in BDCs, and less independent third-party research coverage. Each of these items has negatively impacted retail investors owning BDC shares. The SEC has had full authority since 2006 to address these unintended, harmful consequences.

Data Security.—The SEC is directed to report to the Committee within 180 days of enactment of this Act on the policies and procedures in place regarding the accessing and collection of algorithmic trading source code or other similar intellectual property that forms the basis for the design of algorithmic trading source code of market participants. This report shall detail the specific guidelines: 1) the SEC has in place for the approval of requests by SEC staff for such access; and 2) for how the SEC stores and transfers this data securely between the SEC and the Commodity Futures Trading Commission.

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 Committee directs the SEC to prioritize 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 Committee also encourages the SEC to strengthen internal training and pro-

professional development efforts to ensure staff develop a foundational understanding of digital asset technologies.

ADMINISTRATIVE PROVISIONS—SECURITIES AND EXCHANGE COMMISSION

Section 527. The Committee includes a new provision prohibiting the use of funds by the SEC to compel a private company to make a public offering through a change in the definition of “held of record”.

Section 528. The Committee includes a new provision prohibiting the collection and provision of personally identifiable information under the Consolidated Audit Trail.

Section 529. The Committee includes a new provision prohibiting the use of funds to review or approve the budget for the Financial Accounting Standards Board until it withdraws the Accounting Standards Update on Income Tax Disclosures issued in December 2023 (No. 2023 09).

Section 530. The Committee includes a new provision prohibiting the use of funds to create new disclosure requirements under Regulation D or lower the amount of money an issuer can raise through Regulation D.

Section 531. The Committee includes a new provision prohibiting the use of funds to implement, or enforce the final rule entitled “Cybersecurity Risk Management, Strategy, Governance, and Incident Disclosure”.

SELECTIVE SERVICE SYSTEM

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$31,300,000
Budget request, fiscal year 2026	31,300,000
Recommended in the bill	31,300,000
Bill compared with:	
Appropriation, fiscal year 2025	---
Budget request, 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 reinstituted 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 \$831,778,000 for the SBA.

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$361,235,000
Budget request, fiscal year 2026	250,157,000
Recommended in the bill	298,099,000
Bill compared with:	
Appropriation, fiscal year 2025	– 63,136,000
Budget request, fiscal year 2026	+47,942,000

COMMITTEE RECOMMENDATION

The Committee recommends \$298,099,000 for SBA Salaries and Expenses. The recommendation includes \$6,274,000 for the Women-Owned Small Business Federal Contract Program and \$5,253,000 for the Native American Affairs Outreach Program.

Enhancing Small Business Digital Capabilities.—The Committee recognizes that to remain competitive in the modern economy, digital tools that include business software or cloud computing services are essential for struggling small business owners. These digital capabilities encompass support for a variety of activities, such as product or service delivery, the processing, payment, or tracking of payroll expenses, human resources, sales and billing functions, and accounting or tracking of supplies, inventory, records, and expenses. The Committee is concerned, however, that the SBA has done little to update policies or allocate appropriate resources to small businesses to help facilitate and implement adoption of these critical capabilities. Not later than 90 days after enactment of this Act, the SBA, in consultation with the Small Business Digital Alliance (SBDA) and other third-party technology stakeholders, shall submit a report to the Committee identifying barriers to adoption of digital tools by small businesses, with a special emphasis on impediments unique to small business owners in rural and underserved areas. The report shall include the following elements: identification of specific barriers related to education, training, and accessibility; comparative calculations of revenue and employment impacts related to adoption of digital tools for comparison; analysis of the economic impact on a micro and macro scale; and recommendations on potential mitigation strategies to identified barriers, including any necessary administrative actions.

SBIC Access in Rural Communities.—The Committee recognizes the importance of access to capital for small businesses, especially in rural communities, and directs the Small Business Administrator (the Administrator), 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. The Committee directs SBA to ensure that eligible applicants obtain the required initial certification and con-

tinued certification to meet SBA's goal of supporting women-owned businesses.

Mergers and Acquisition Rulemaking Study.— The Committee is concerned that the SBA has unintentionally harmed the viability of Federal small business contractors by implementing 13 C.F.R. 125.12(g)(i), which stipulates that a firm is no longer eligible to bid on any task orders on their pending or current small business contracts or contract vehicles if they undergo a merger or acquisition after January 17, 2026. This action will effectively devalue numerous small business-concerned companies that base their worth on the value of their secured Federal contracts when being considered for acquisition. Because the Federal government does not recognize a medium sized business category, many small businesses must pursue a merger or acquisition because they are unable to compete with large federal contractors. The Committee is concerned that this action will further disincentivize small business participation in the Federal contracting space and erase the earned value of Service-Disabled Veteran, women and minority owned businesses as well as HUBZone certified companies. Alternatively, the action may force these firms to prematurely undergo a merger prior to January 17, 2026, before they have realized their full potential.

Cross-agency disaster data coordination and collaboration.—SBA is directed to continue to collaborate with the Federal Emergency Management Agency (FEMA) and the Department of Housing and Urban Development (HUD) in a manner which allows for rapid and timely data collection and sharing as it relates to Federal disaster assistance, including the determination of financial need, for the Community Development Block Grant-Disaster Recovery (CDBG DR) program, the Disaster Relief Fund (DRF), and SBA disaster loans. These agencies are further directed to provide joint monthly reports on need by federally declared disaster, as that data becomes available. Upon enactment of this Act, SBA, FEMA, and HUD are directed to jointly brief the relevant Subcommittees on the House and Senate Committees on Appropriations if any of the three agencies indicate that they cannot process or share the data as needed in a timely manner. Finally, SBA, FEMA, and HUD are directed to jointly brief the relevant subcommittees on the House and Senate Committees on Appropriations no later than 90 days after enactment of this Act on any challenges that exist in sharing and processing data related to interplay of these three disaster programs.

ENTREPRENEURIAL DEVELOPMENT PROGRAMS

Appropriation, fiscal year 2025	\$316,800,000
Budget request, fiscal year 2026	150,000,000
Recommended in the bill	289,550,000
Bill compared with:	
Appropriation, fiscal year 2025	– 27,250,000
Budget request, fiscal year 2026	+139,550,000

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 \$289,550,000 for ED. The Committee recommendations, by program, are displayed in the following table:

7(j) Technical Assistance Program (Contracting Assistance)	\$3,500,000
Entrepreneurship Education	1,250,000
HUBZone Program	3,000,000
Microloan Technical Assistance	41,000,000
National Women's Business Council	1,500,000
Native American Outreach	5,300,000
PRIME Technical Assistance	7,000,000
Regional Innovation Clusters	8,000,000
SCORE	8,500,000
Small Business Development Centers (SBDC)	150,000,000
State Trade & Export Promotion (STEP)	10,000,000
Veterans Outreach *	26,500,000
Women's Business Centers (WBC)	27,000,000
Total, Entrepreneurial Development Programs	\$289,550,000

* 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.—To diversify and enhance economic opportunities, the Committee directs the Administrator to prioritize discretionary funding to distressed counties within the Central Appalachian region, especially those affected by the 2022 flooding, to help 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.

Employee-Owned Businesses.—The Committee recognizes that employee-owned businesses are uniquely structured and provide wide-ranging benefits for businesses, workers, and the local economy. The Committee notes SBA is required to use SBDCs to establish an employee-owned business promotion program to provide assistance on structure, business succession, and planning. SBA is directed to coordinate with relevant Federal agencies to: provide education and outreach to businesses, employees, and financial institutions about employee ownership, including cooperatives and employee stock ownership plans; provide technical assistance to assist employees' efforts to become businesses; and assist in accessing capital sources.

OFFICE OF INSPECTOR GENERAL

Appropriation, fiscal year 2025	\$37,020,000
Budget request, fiscal year 2026	46,000,000
Recommended in the bill	37,020,000
Bill compared with:	
Appropriation, fiscal year 2025	— — —
Budget request, fiscal year 2026	— 8,980,000

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 2025	\$10,109,000
Budget request, fiscal year 2026	14,109,000
Recommended in the bill	10,109,000
Bill compared with:	
Appropriation, fiscal year 2025	--
Budget request, 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 \$10,109,000 for the Office of Advocacy. The Committee supports the Office's mission to reduce regulatory burdens that Federal policies impose on small businesses.

BUSINESS LOANS PROGRAM ACCOUNT

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2025	\$168,000,000
Budget request, fiscal year 2026	79,000,000
Recommended in the bill	165,000,000
Bill compared with:	
Appropriation, fiscal year 2025	- 3,000,000
Budget request, fiscal year 2026	+86,000,000

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 \$42,500,000,000, provided that \$10,000,000,000 is used to carry out loans to small manufacturers, as defined in section 696 of title 15 USC 696, 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 \$22,500,000,000; 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 \$165,000,000 for the Business Loans Program Account, of which \$3,000,000 is for the Microloan Program and \$162,000,000 is for the authorized expenses of administering the business loans program.

DISASTER LOANS PROGRAM ACCOUNT

(INCLUDING TRANSFERS OF FUNDS)

Appropriation, fiscal year 2025	\$406,000,000
Budget request, fiscal year 2026	143,000,000
Recommended in the bill	* 175,000,000
Bill compared with:	
Appropriation, fiscal year 2025	- 231,000,000
Budget request, fiscal year 2026	+32,000,000

* 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.

ADMINISTRATIVE PROVISIONS—SMALL BUSINESS ADMINISTRATION

(INCLUDING TRANSFERS OF FUNDS)

Section 532. 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 533. 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 534. The Committee includes a new provision to prohibit the SBA from funding climate change initiatives from its Salaries and Expenses account.

Section 535. The Committee includes a new provision to prohibit the SBA from creating, implementing, administering, expanding, or enforcing a direct lending program not in effect on January 1, 2024.

Section 536. The Committee includes a new provision to prohibit the hiring of staff at the District of Columbia office until the SBA senior area manager position at the Coachella Valley, California satellite office is staffed by at least one individual.

Section 537. 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.

UNITED STATES POSTAL SERVICE

PAYMENT TO THE POSTAL SERVICE FUND

Appropriation, fiscal year 2025	\$49,750,000
Budget request, fiscal year 2026	38,360,000
Recommended in the bill	49,750,000
Bill compared with:	
Appropriation, fiscal year 2025	— — —
Budget request, fiscal year 2026	+11,390,000

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 \$49,750,000 for Payment to the Postal Service Fund. The recommendation funds free mail for the blind and overseas voting and includes a reconciliation adjustment.

Postal Consolidations.—The U.S. Postal Service (USPS) introduced the DFA plan to solve longstanding financial instability, declining service quality, and customer discontent. The DFA aims to

address these issues through modernizing U.S. postal facilities, realigning operations to adapt to shifting market demands, and implementing operational efficiency measures to ensure financial sustainability and service excellence. The Committee is concerned with the USPS's aggressive approach to consolidating Processing and Distribution Centers (P&DCs) into Local Processing Centers (LPCs) and the notification and justification provided to customers and postal workers. Early consolidations in Richmond and Atlanta have already encountered setbacks, such as reduced mail service performance and unexpected cost overruns. With proposed and underway consolidations like Huntsville, AL, Fayetteville, AR, and Reno, NV, that plan to transport mail across state lines, the Committee is deeply concerned about the potential negative impacts on mail service to the American people, customer satisfaction, and cost overruns potentially undermining the goals outlined in the DFA plan.

Processing and Distribution Centers.—In recent years, USPS has announced the downsizing of several processing and distribution centers to local processing centers. The Committee remains concerned that these consolidations have contributed to reduced services and harmed postal performance. The Committee encourages the USPS to halt any realignment, consolidation, or partial consolidation of processing or logistics facilities that provide services to postal districts that at any point over the past calendar year have failed to meet 93 percent on-time delivery performance for two-day single-piece First-Class mail and 90.3 percent on-time delivery performance for three- to five-day First-Class mail.

Regional Transportation Optimization Plan.—As part of the DFA Plan, the USPS has started to implement Regional Transportation Optimization (RTO) and Local Transportation Optimization (LTO) plans. These plans will limit the number of times mail is picked up from post offices more than fifty miles away from Regional Processing and Distribution Centers (RP&DCs). The USPS's Office of the Inspector General has released a report showing that this will cause more delays, especially in rural regions. The Committee recommends that the USPS reevaluate the implementation of the RTO/LTO plan across the country to ensure that rural Americans do not experience further mail delays and report back to the House and Senate Committees on Appropriations.

Local Post Office Closures.—In recent years, the USPS has decided to close many local Post Offices and Postal Service retail locations. The Committee remains concerned by the impact that these closures could have on communities who rely on local post offices both as critical hubs of business and communication but also as community centers. The Committee recommends that USPS halt plans to close any post office where such closure would result in if another post office isn't located within 15 miles of the proposed closed site or if the post office that is being closed is the closest post office for a population of 15,000 individuals or more.

Facility Modernization.—USPS shall communicate clearly planned network modernization activities and take appropriate steps to protect against service disruptions that could impact elections.

Postal Office Locations.—The Committee is concerned that many cities, including the City of Eastvale, California currently lacks a

post office within city boundaries, causing significant disruptions to mail services for residents. No later than 90 days after enactment of this Act, the Committee directs the USPS to report to the Committee on metrics used to determine the construction or acquisition of new postal facilities. Additionally, the report should include a comprehensive analysis related to the construction or acquisition of a new post office in the City of Eastvale.

Mail Theft.—The Committee continues to remain concerned about mail theft in the United States and the adverse impact it is having on postal customers, including extended disruptions of regular service and theft of personally identifiable information. The Committee also recognizes that the current process for victims of mail theft in some localities places an undue burden on customers.

Postal Public Safety.—The Committee continues to remain very concerned about mail theft and violence against mail carriers and other postal employees. The Committee urges USPS to remove restrictions implemented 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.

Accurate Address Listing.—The Committee directs USPS to conduct an internal review on the numerous instances, nationwide, where assigned zip-codes overlap municipal jurisdictions resulting in multiple city listings or incorrect listings. Given that the USPS recognizes the importance of last-line city designations, the Committee directs the USPS to provide a detailed report of their findings within 120 days of enactment of this Act, including what solutions could be utilized to ensure proper designations in the future, including options to designate a single, unique zip code for jurisdictions affected by this issue including, but not limited to, Miami Lakes, FL, Cooper City, FL, Princeville, AL and Eastville, CA.

Mail Theft Notifications.—The Committee reminds the USPS of the importance of notifying the public when it is evident that their mail has been stolen. Timely notifications can help mail theft victims take actions to prevent identity theft, fraud, and other crimes. The Committee urges the USPS to make these notifications a priority.

Modernized Passport Acceptance Services Pilot Program.—The Committee notes that the USPS plays a leading role in processing passports. The current process is susceptible to evolving risks posed by potential image manipulations and document fraud. The Committee urges USPS to carry out pilot programs (in at least five rural zip codes and at least five non-rural zip codes) utilizing self-service kiosks offering live portrait capture and direct electronic submission.

Rural Post Office Locations.—The Committee recognizes the importance of the vital service to rural communities provided by the USPS, especially in ensuring delivery of essential communications for rural residents' livelihoods and "last mile" services for commercial deliveries. The Committee directs USPS to invest in rural communities to ensure that services that provide access to the broader economy are maintained.

Temporary Suspensions.—The Committee is concerned by reports of post office closures for extended periods of time. These closures

are under the pretense of “temporary suspension” and with no prior warning or reporting mechanism to the communities in which postal services are provided. No later than 120 days after enactment of this Act, the Committee directs USPS to provide a report to the Committee on post office temporary suspensions. The report shall include the criteria used by USPS to determine when a “temporary suspension” status will be on a post office, a comprehensive list of all post offices currently under temporary suspension and why they were temporarily suspended, the amount of time under which these offices have been temporarily suspended, and an action plan on how to better communicate temporary suspensions to the community, local leaders, state officials, and federal officials elected officials.

Private Cloud Platforms.—The Committee recognizes the critical role of information technology systems modernization efforts at USPS to carry out its mission. To ensure privacy and security of data while achieving needed cost efficiencies, the Committee urges USPS to more fully leverage its existing private cloud platforms. The Committee directs USPS to report on its progress toward achieving cost efficiencies by more fully leveraging its existing private cloud platforms within 180 days.

Zip Codes.—The Committee is concerned that the USPS Boundary Review Process has not responded adequately to public requests for new zip codes. The Committee requests that the USPS examine this issue and report back to Senate and House Committees on Appropriations detailing (1) a list of requests the USPS received to establish a new ZIP Code since the Postal Accountability and Enhancement Act (P.L. 109–435); (2) the ZIP codes established based on these requests; and (3) the reasons or rationale for each of the requests rejected by the USPS. Further, the Committee requests that the USPS study the Boundary Review Process and examine if reforms can be made to better accommodate public requests for new ZIP codes.

Post Office Closure Transparency.—In recent years, USPS has started the process of consolidating or closing many distribution centers and other postal facilities. The Committee remains concerned that these changes have contributed to reduced services and harmed on-time postal performance. To increase transparency regarding these closures, the Committee recommends USPS publish a summary of any public meeting or comment portal on USPS facility closures or consolidations. The Committee recommends that in this summary the Postal Service include an anonymized description of any comments made and the percentage of such comments that were in support or against the closure or consolidation.

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2025	\$268,290,000
Budget request, fiscal year 2026	263,500,000
Recommended in the bill	274,000,000
Bill compared with:	
Appropriation, fiscal year 2025	+5,710,000
Budget request, fiscal year 2026	+10,500,000

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.

Mail Collection Box Removal.—The Committee directs the USPS OIG to conduct an audit of the mail collection box removal process and brief the Committee no later than 30 days after enactment of this Act.

Processing Centers and Delay of Mail.—The Committee is concerned with the closure of processing facilities, which has resulted in significant delays in mail delivery times and standards in multiple communities across the country. Within 180 days of enactment of this Act, the USPS shall provide the Committee with an analysis on the impact of closing processing facilities on mail delivery times and standards across the United States.

Mail Processing and Distribution Center Issues.—The Committee directs the USPS OIG to investigate longstanding and unresolved problems with outgoing and incoming mail at the processing and distribution centers and mail processing annexes across the United States including in Memphis, Tennessee. The Committee further directs the USPS OIG to report within nine months of enactment of this Act on steps to improve service and reduce mail theft. The Committee urges the Postmaster General to expeditiously resolve these problems, especially in the Memphis Center.

AI Data Analytics.—The Committee recognizes the potential for artificial intelligence to enhance fraud detection and investigative efforts within the USPS. The Committee supports the USPS OIG's efforts to develop AI software that analyzes mailing system data—such as package weight, routing patterns, and delivery anomalies—to identify indicators of criminal or fraudulent activity. The Committee encourages USPS to ensure that such tools are designed to generate actionable investigative leads for law enforcement and recommends that relevant data be shared with appropriate Federal agencies to support interagency efforts to combat mail-based crimes.

UNITED STATES TAX COURT

SALARIES AND EXPENSES

Appropriation, fiscal year 2025	\$56,727,000
Budget request, fiscal year 2026	65,000,000
Recommended in the bill	55,000,000
Bill compared with:	
Appropriation, fiscal year 2025	–1,727,000
Budget request, fiscal year 2026	–10,000,000

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, 2027, 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 In-

ternal 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 providing an additional \$5,450,000 for the Pandemic Response Accountability Committee (PRAC), with \$450,000 for the Inspectors General Council Fund to expand and update the Federal-wide Inspectors General website oversight.gov. The Committee includes a new reporting requirement. Within 270 days, the PRAC is directed to issue a report to the House and Senate Committees on Appropriations and the House Committee on Oversight and Government Reform and the Senate Committee on Homeland Security, Governmental Affairs describing additional savings to be achieved through the creation of an early warning fraud detection program to support federal and state agencies and Offices of Inspectors General in their efforts to detect and mitigate waste, fraud, abuse, and other improper payments and awards. The report should also describe the PRAC's ability to leverage artificial intelligence (AI) and machine learning models and network analysis to identify anomalies or issues not otherwise detected or identified in the early warning fraud detection program.

Section 630. The Committee continues a provision relating to contracts for public relations services.

Section 631. The Committee continues a provision relating to advertising and educational programming.

Section 632. The Committee continues a provision relating to statements by grantees regarding projects or programs funded by this agreement.

Section 633. 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.

Section 634. The Committee continues a provision that prohibits funds for the SEC to finalize, issue, or implement any rule, regulation, or order requiring the disclosure of political contributions, contributions to tax-exempt organizations, or dues paid to trade associations in SEC filings.

Section 635. The Committee continues a provision requiring agencies funded in this Act to submit to the Committees quarterly budget reports on obligations.

Section 636. The Committee includes a new provision prohibiting the procurement of electric vehicles, electric vehicle batteries, electric vehicle charging stations or infrastructure.

Section 637. The Committee includes a new provision prohibiting the promotion or advancement of Critical Race Theory.

Section 638. The Committee includes a new provision prohibiting the implementation of diversity, equity, and inclusion training or implementation.

Section 639. 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, the Bolivarian Republic of Venezuela under the regime of Nicolás Maduro Moros, or any other country determined by the Secretary of State to be a foreign adversary.

Section 640. 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 641. 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 642. The Committee includes a new provision prohibiting the use of funds to develop, finalize, or implement a proposed regulation regarding critical minerals mining projects.

Section 643. 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 644. 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 645. 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 646. 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 647. 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) significant 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.

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 and modifies 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 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.

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 fund-

ed 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 to be 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 nondisclosure 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 eliminating the automatic statutory pay increase for the Vice President and certain senior political appointees.

Section 747. The Committee continues a provision related to impoundment of resources.

Section 748. 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 749. 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 750. 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 751. The Committee continues a provision related to recordkeeping requirements for certain GAO audits.

Section 752. The Committee includes a new provision prohibiting funds for States, cities, or localities that allow non-citizens to vote in Federal elections.

Section 753. 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 754. The Committee includes a new provision restricting funds for labelling information.

Section 755. 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 756. The Committee includes a new provision prohibiting the implementation of Executive Order 14019 with certain exceptions.

Section 757. The Committee includes a new provision prohibiting funds to implement, administer, or enforce any COVID-19 mask or vaccine mandates.

Section 758. 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, dis-information, or mal-information.

Section 759. The Committee continues a provision concerning the non-application of these general provisions to title IV and to title VIII.

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), and Executive Order No. 14208 of February 10, 2025 (90 Fed. Reg. 9585).

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 requiring the Consumer Financial Protection Bureau to notify Congress when funds are transferred in accordance with section 1017 of P.L. 111–203.

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 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 810. 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 811. 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 812. The Committee continues a provision that allows for transfers of local funds between operating funds and capital and enterprise funds.

Section 813. 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 814. 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 815. The Committee continues a provision that appropriates local funds during fiscal year 2027 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 fiscal year 2026.

Section 816. 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 817. 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 818. 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 819. 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 820. 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 821. 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 822. 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 823. The Committee includes a new provision prohibiting funds used by the District of Columbia to carry out D.C. Automated Traffic Enforcement.

Section 824. The Committee includes a new provision repealing the Corrections Oversight Improvement Omnibus Amendment Act of 2022.

Section 825. 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 826. 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 827. 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 828. The Committee includes a new provision repealing the Youth Rehabilitation Amendment Act of 2018.

Section 829. 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 830. 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 831. The Committee includes a new provision prohibiting the District of Columbia from obligating or expending funds to implement 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 by this Act or available of the Consumer Protection Act (§ 28-3901-28-3913) against oil and gas companies for environmental claims.

Section 833. The Committee includes a new provision amending the D.C. College Access Act of 1999 to increase the amount of annual and lifetime awards available for the Tuition Assistance Grant (TAG) program. Annual and lifetime awards available for public institutions are increased from \$10,000/\$50,000 to \$15,000/\$75,000 and for private institutions from \$2,500/\$12,500 to \$3,750/\$18,750.

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 REPORTING REQUIREMENTS

The following items are included in accordance with various requirements of the Rules of the House of Representatives:

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.

RESCISSION OF FUNDS

Pursuant to clause 3(f)(2) of rule XIII of the Rules of the House of Representatives, the following table is submitted describing the rescissions recommended in the accompanying bill:

Department or Activity	Amount
<i>Federal Payment for Defender Services in The District of Columbia Courts</i>	<i>\$12,000,000</i>

TRANSFERS OF FUNDS

Pursuant to clause 3(f)(2) of rule XIII of the Rules of the House of Representatives and section 6(f) of the Rules and Practices of the Committee on Appropriations, the following list is submitted describing the transfers of funds in the accompanying bill:

UNDER 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 necessary 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 upon advance approval of the Committee, with restrictions.

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.

UNDER 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 Information Technology Oversight and Reform allowing the transfer of funds to other agencies to carry out projects.

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.

UNDER 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 five percent of any appropriation with certain limitations.

UNDER 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 under the General Services Administration, Working Capital Fund, allowing the transfer of funds from the Working Capital Fund to other Federal agencies.

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 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.

UNDER 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 GSA to transfer funds to finance an appropriate share of various information technology projects among Government-wide boards and councils under certain conditions.

UNDER 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.

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.

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 accompanying bill which 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 many 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 also 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 artifi-

cial 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; 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 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 provides transfer authority of up to five percent with certain restrictions.

Language is included in the administrative provisions that requires 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 requires 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 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 extends the current home to work transportation for the IRS Commissioner for fiscal year 2025.

Language is included in the administrative provisions to prohibit the purchase of firearms or ammunition above specified levels.

Language is included for the 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 fiscal year 2025 until enactment of the Intelligence Authorization Act for fiscal year 2025.

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 in the administrative provisions to direct the Department of the Treasury and the National Security Agency to coordinate and produce a report.

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 and allows for the transfer 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 fiscal year 2026 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, including the Judiciary's multi-year cybersecurity and information technology modernization plan. 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 fiscal year 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 fiscal year 2026.

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, 2027; 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; and permanently cancelling unobligated balances from prior year appropriations.

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, 2027.

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 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 re-

sponsibilities 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 designating funds for move, replication, and related costs associated with replacement leases for the Commission's office facilities. 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 Semipostal 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 providing \$5,000,000 for the Pandemic Response Accountability Committee and providing an additional \$450,000 for the Inspectors General Council Fund to expand and update the Federal-wide Inspectors General website oversight.gov.

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.

Language is included in the general provision requiring the Postmaster General to notify Members of Congress of new stamps depicting landmarks or individuals from their district or State.

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 legis-

lative 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 directing Departments or agencies to comply with Executive Orders.

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 a “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 appropriates local funds during fiscal year 2027 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 fiscal year 2026.

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 repealing the Death with Dignity Act of 2016 and prohibits the D.C. Council from passing laws related to physician-assisted suicide in the future.

Language is included in the general provisions 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.

Language is included in the general provisions that repeals the Corrections Oversight Improvement Omnibus Amendment Act of 2022.

Language is included in the general provisions 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.

Language is included in the general provisions that repeals the Youth Rehabilitation Amendment Act of 2018.

Language is included in the general provisions that amends the District of Columbia College Access Act of 1999 to increase the amount of grant awards offered for both public and private institutions of higher learning.

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.

TITLE IX—ADDITIONAL GENERAL PROVISIONS

Section 901. Language is included referencing a spending reduction account in the bill.

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.

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
Title I—Department of the Treasury				
Departmental Offices—Salaries and Expenses	n/a	n/a	n/a	239,424
Office of Terrorism and Financial Intelligence ...	2013	such sums	100,000	230,533
Cybersecurity Enhancement Account	n/a	n/a	n/a	99,000
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	158,506
Community Development and Financial Institutions Fund.	1998	such sums	80,000	276,600

Account	Last Year of Authorization	Authorization Level	Appropriation in Last Year of Authorization	Appropriations in this bill
Internal Revenue Service:				
Taxpayer Services	n/a	n/a	n/a	2,780,606
Enforcement	n/a	n/a	n/a	3,000,000
Operations Support	n/a	n/a	n/a	3,750,826
Business Systems Modernization	n/a	n/a	n/a	0
Title II—Executive Office of the President				
Office of Management and Budget	2003	various	61,988	129,000
Office of the National Cyber Director	2021	n/a	n/a	18,126
Office of National Drug Control Policy	2009	4,900	n/a	454,750
Other Federal Drug Control Programs:				
Anti-Doping Activities	2020	14,800	10,000	14,000
CARA Grants	2021	5,000	5,000	5,200
Information Technology Oversight and Reform ..	2007	such sums	n/a	10,000
Title IV—District of Columbia				
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	70,000
Federal Payment to the Court Services and Offender Supervision Agency for the District of Columbia.	2005	such sums	n/a	292,068
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
Title V—Independent Agencies				
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	388,700
General Services Administration:				
Government-wide Policy	n/a	n/a	n/a	69,000
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	49,135
Morris K. Udall and Stewart L. Udall Foundation:				
Morris K. Udall and Stewart L. Udall Trust Fund.	2023	2,000	1,800	1,782
Environmental Dispute Resolution Fund ...	2023	4,000	3,943	3,904
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	165,000
Disaster Loans Program Account	2006	such sums	n/a	175,000
Title VI—General Provisions				
Oversight.gov Website Enhancements (Sec. 629)	2021	3,500	n/a	5,450

BUDGETARY IMPACT OF THE FY 2026 FSGG BILL

[To Be Added]

COMMITTEE HEARINGS

For the purposes of 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 Financial Services and General Government Appropriations Act, 2026:

On April 5, 2025, the Financial Services and General Government subcommittee held an oversight hearing titled “GAO’s Assessment of the Costs of Deferred Maintenance Across the Federal Government.” The subcommittee received testimony from:

Mr. Dave Marroni, Director, Physical Infrastructure, U.S. Government Accountability Office.

On April 30, 2025, the Financial Services and General Government subcommittee held a hearing titled “Oversight of the U.S. Postal Service.” The subcommittee received testimony from:

Ms. Tammy Hull, Inspector General, Office of the Inspector General, U.S. Postal Service.

On May 5, 2025, the Financial Services and General Government subcommittee held a hearing titled “Oversight of the U.S. Department of the Treasury.” The subcommittee received testimony from:

The Honorable Scott Bessent, Secretary, U.S. Department of the Treasury.

On May 14, 2025, the Financial Services and General Government subcommittee held a hearing titled “Oversight of the Federal Judiciary.” The subcommittee received testimony from:

The Honorable Amy St. Eve, Chair of the Budget Committee, Judicial Conference and the Honorable Robert Conrad, Secretary, Judicial Conference.

On May 15, 2025, the Financial Services and General Government subcommittee held a hearing titled “Oversight of the U.S. Federal Trade Commission.” The subcommittee received testimony from:

The Honorable Andrew Ferguson, Chairman, U.S. Federal Trade Commission.

On May 20, 2025, the Financial Services and General Government subcommittee held a hearing titled “Oversight of the U.S. Securities and Exchange Commission.” The subcommittee received testimony from:

The Honorable Paul Atkins, Chairman, U.S. Securities and Exchange Commission.

On May 21, 2025, the Financial Services and General Government Subcommittee held a hearing titled “Oversight of the Federal Communications Commission.” The subcommittee received testimony from:

The Honorable Brendan Carr, Chairman, Federal Communications Commission.

On June 4, 2025, the Financial Services and General Government Subcommittee held a hearing titled “Budget Hearing—Office of Management and Budget.” The subcommittee received testimony from:

The Honorable Russell Vought, Director, Office of Management and Budget.

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 Added]COMPARATIVE STATEMENT OF NEW BUDGET
(OBLIGATIONAL) AUTHORITY

The following table provides a detailed summary, for each Department and agency, comparing the amounts recommended in the bill with amounts enacted for fiscal year 2025 and budget estimates presented for fiscal year 2026.

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2025
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2026
(Amounts in thousands)

	FY 2025 Enacted	Bill	Bill vs. Enacted
TITLE I - DEPARTMENT OF THE TREASURY			
Departmental Offices			
Salaries and Expenses.....	287,576	239,424	-48,152
Committee on Foreign Investment in the United States Fund.....	21,000	21,000	---
CFIUS Offsetting user fees.....	-21,000	-21,000	---
Office of Terrorism and Financial Intelligence.....	226,862	230,533	+3,671
Cybersecurity Enhancement Account.....	36,500	99,000	+62,500
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.....	172,508	170,000	-2,508
Total, Departmental Offices.....	782,842	796,244	+13,402
Financial Crimes Enforcement Network.....	190,193	180,193	-10,000
Bureau of the Fiscal Service.....	391,109	343,511	-47,598
Alcohol and Tobacco Tax and Trade Bureau.....	157,795	158,506	+711
Community Development Financial Institutions Fund Program Account.....	324,000	276,600	-47,400
Total, Department of the Treasury, non-IRS.....	1,845,939	1,755,054	-90,885

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2025
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2026
(Amounts in thousands)

	FY 2025 Enacted	Bill	Bill vs. Enacted
Internal Revenue Service			
Taxpayer Services.....	2,780,606	2,780,606	---
Enforcement.....	5,437,622	3,000,000	-2,437,622
Technology and Operations Support.....	4,100,826	3,750,826	-350,000
Total, Internal Revenue Service.....	12,319,054	9,531,432	-2,787,622
Administrative Provisions - Department of the Treasury			
Special Inspector General for Pandemic Recovery (Sec. 126).....	11,880	---	-11,880
Total, title I, Department of the Treasury.....	14,176,873	11,286,486	-2,890,387
Appropriations.....	(14,197,873)	(11,307,486)	(-2,890,387)
Offsetting collections.....	(-21,000)	(-21,000)	---

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2025
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2026
(Amounts in thousands)

	FY 2025 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	71,000	-7,904
Executive Residence at the White House:			
Operating Expenses.....	15,453	16,000	+547
White House Repair and Restoration.....	2,475	2,475	---
Subtotal.....	17,928	18,475	+547
Council of Economic Advisers.....	4,854	4,200	-654
National Security Council and Homeland Security Council.....	19,000	12,500	-6,500
Office of Administration.....	114,308	105,500	-8,808
Total, The White House.....	234,994	211,675	-23,319
Office of Management and Budget.....	129,000	129,000	---
Intellectual Property Enforcement Coordinator.....	1,883	---	-1,883
Office of the National Cyber Director.....	21,707	18,126	-3,581

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2025
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2026
(Amounts in thousands)

	FY 2025 Enacted	Bill	Bill vs. Enacted
Office of National Drug Control Policy			
Salaries and Expenses.....	21,785	19,000	-2,785
High Intensity Drug Trafficking Areas Program.....	298,579	299,600	+1,021
Other Federal Drug Control Programs.....	136,150	136,150	---
Total, Office of National Drug Control Policy...	456,514	454,750	-1,764
Unanticipated Needs.....	990	545	-445
Information Technology Oversight and Reform.....	8,000	10,000	+2,000
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	315	-3
Subtotal.....	6,333	6,330	-3
Total, title II, Executive Office of the President and Funds Appropriated to the President.....	859,421	830,426	-28,995

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2025
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2026
(Amounts in thousands)

	FY 2025 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.....	129,323	148,000	+18,677
Subtotal.....	132,323	151,000	+18,677
Care of the Building and Grounds.....	20,688	11,388	-9,300
Total, Supreme Court of the United States.....	153,011	162,388	+9,377
United States Court of Appeals for the Federal Circuit			
Salaries and Expenses:			
Salaries of judges.....	3,000	4,000	+1,000
Other salaries and expenses.....	36,735	36,735	---
Total, United States Court of Appeals for the Federal Circuit.....	39,735	40,735	+1,000
United States Court of International Trade			
Salaries and Expenses:			
Salaries of judges.....	2,000	3,000	+1,000
Other salaries and expenses.....	21,260	21,260	---
Total, U.S. Court of International Trade.....	23,260	24,260	+1,000

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2025
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2026
(Amounts in thousands)

	FY 2025 Enacted	Bill	Bill vs. Enacted
Courts of Appeals, District Courts, and Other Judicial Services			
Salaries and Expenses:			
Salaries of judges and bankruptcy judges.....	462,000	475,000	+13,000
Other salaries and expenses.....	5,995,055	6,069,055	+74,000
Subtotal.....	6,457,055	6,544,055	+87,000
Vaccine Injury Compensation Trust Fund.....	9,975	9,975	---
Defender Services.....	1,450,680	1,570,213	+119,533
Fees of Jurors and Commissioners.....	58,239	19,108	-39,131
Court Security.....	750,163	892,032	+141,869
Total, Courts of Appeals, District Courts, and Other Judicial Services.....	8,726,112	9,035,383	+309,271

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2025
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2026
(Amounts in thousands)

	FY 2025 Enacted	Bill	Bill vs. Enacted
-----	-----	-----	-----
Administrative Office of the United States Courts			
Salaries and Expenses.....	102,673	102,673	---
Federal Judicial Center			
Salaries and Expenses.....	34,261	34,261	---
United States Sentencing Commission			
Salaries and Expenses.....	21,641	21,641	---
=====	=====	=====	=====
Total, title III, the Judiciary.....	9,100,693	9,421,341	+320,648
(Mandatory).....	(470,000)	(485,000)	(+15,000)
(Discretionary).....	(8,630,693)	(8,936,341)	(+305,648)
=====	=====	=====	=====

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2025
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2026
(Amounts in thousands)

	FY 2025 Enacted	Bill	Bill vs. Enacted
TITLE IV - DISTRICT OF COLUMBIA			
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	70,000	-20,000
Federal Payment to the District of Columbia Courts....	292,068	292,068	---
Federal Payment for Defender Services in District of Columbia Courts.....	46,005	46,005	---
Rescission.....	-12,000	-12,000	---
Federal Payment to the Court Services and Offender Supervision Agency for the District of Columbia....	286,016	286,016	---
Federal Payment to the District of Columbia Public Defender Service.....	53,629	53,629	---
Federal Payment to the Criminal Justice Coordinating Council.....	2,450	4,750	+2,300
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	5,700	-2,300
Total, title IV, District of Columbia.....	863,898	823,898	-40,000

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2025
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2026
(Amounts in thousands)

	FY 2025 Enacted	Bill	Bill vs. Enacted
TITLE V - OTHER INDEPENDENT AGENCIES			
Administrative Conference of the United States.....	3,430	3,430	---
Council of the Inspectors General on Integrity and Efficiency.....	---	---	---
Consumer Product Safety Commission.....	150,975	142,000	-8,975
Election Assistance Commission			
Salaries and Expenses.....	27,720	17,000	-10,720
Election Security Grants.....	15,000	15,000	---
Election Security Grants Offsets.....	-15,000	---	+15,000
Subtotal, Election Security Grants.....	---	15,000	+15,000
Total, Election Assistance Commission.....	27,720	32,000	+4,280
Federal Communications Commission			
Salaries and Expenses.....	390,192	390,192	---
Offsetting fee collections.....	-390,192	-390,192	---
Federal Deposit Insurance Corporation			
Office of Inspector General (by transfer).....	(47,500)	(48,500)	(+1,000)
Deposit Insurance Fund (transfer).....	(-47,500)	(-48,500)	(-1,000)
Total, Federal Deposit Insurance Corporation...	---	---	---

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2025
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2026
(Amounts in thousands)

	FY 2025 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.....	---	1,000	+1,000
Federal Trade Commission			
Salaries and Expenses.....	425,700	388,700	-37,000
Offsetting fee collections (mergers).....	-304,000	-310,000	-6,000
Offsetting fee collections (telephone).....	-15,000	-15,000	---
Direct appropriation.....	106,700	63,700	-43,000
General Services Administration			
Federal Buildings Fund			
Limitations on Availability of Revenue:			
Construction and acquisition of facilities.....	---	---	---
Repairs and alterations:			
Major repairs and alterations.....	---	---	---
Basic repairs and alterations.....	---	269,581	+269,581
Special emphasis programs.....	---	50,000	+50,000
Subtotal.....	---	319,581	+319,581
Installment Acquisition Payments.....	---	---	---
Rental of space.....	---	5,606,122	+5,606,122

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2025
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2026
(Amounts in thousands)

	FY 2025 Enacted	Bill	Bill vs. Enacted
Building operations.....	3,272,000	3,272,000	---
Federal Buildings Fund - Other.....	6,036,000	---	-6,036,000
Subtotal, Limitations on Availability of Revenue.....	9,308,000	9,197,703	-110,297
Rental income to fund.....	-10,496,084	-10,716,000	-219,916
Total, Federal Buildings Fund.....	-1,188,084	-1,518,297	-330,213
Government-wide Policy.....	70,474	69,000	-1,474
Operating Expenses.....	53,933	52,000	-1,933
Civilian Board of Contract Appeals.....	10,248	11,000	+752
Office of Inspector General.....	73,837	72,500	-1,337
Allowances and Office Staff for Former Presidents.....	5,200	5,200	---
Federal Citizen Services Fund.....	75,000	55,000	-20,000
Asset Proceeds and Space Management Fund.....	---	---	---
Working Capital Fund.....	4,000	4,000	---
Total, General Services Administration.....	-895,392	-1,249,597	-354,205
Harry S. Truman Scholarship Foundation.....	2,970	2,500	-470

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2025
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2026
(Amounts in thousands)

	FY 2025 Enacted	Bill	Bill vs. Enacted

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.....	1,782	1,782	---
Environmental Dispute Resolution Fund.....	3,904	3,904	---

Total, Morris K. Udall and Stewart L. Udall Foundation.....	5,686	5,686	---
National Archives and Records Administration			
Operating Expenses.....	427,250	400,000	-27,250
Office of Inspector General.....	5,920	5,920	---
Repairs and Restoration.....	8,000	8,000	---
National Historical Publications and Records Commission Grants Program.....	10,000	5,000	-5,000

Total, National Archives and Records Administration.....	451,170	418,920	-32,250
NCUA Community Development Revolving Loan Fund.....			
Office of Government Ethics.....	3,465	3,423	-42

	23,037	22,386	-651

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2025
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2026
(Amounts in thousands)

	FY 2025 Enacted	Bill	Bill vs. Enacted
Office of Personnel Management			
Salaries and Expenses.....	219,076	195,722	-23,354
Limitation on administrative expenses.....	192,975	190,000	-2,975
Subtotal, Salaries and Expenses.....	412,051	385,722	-26,329
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.....	448,082	421,753	-26,329
Office of Special Counsel.....	31,585	31,585	---
Privacy and Civil Liberties Oversight Board.....	13,700	13,700	---
Public Buildings Reform Board.....	3,960	3,605	-355
Securities and Exchange Commission			
Salaries and Expenses.....	2,149,000	2,026,330	-122,670
SEC Office Facilities.....	39,658	8,400	-31,258
Subtotal, Securities and Exchange Commission..	2,188,658	2,034,730	-153,928
SEC fees.....	-2,188,658	-2,034,730	+153,928
Total, Securities and Exchange Commission.....	---	---	---

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2025
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2026
(Amounts in thousands)

	FY 2025 Enacted	Bill	Bill vs. Enacted
-----	-----	-----	-----
Selective Service System.....	31,300	31,300	---
Small Business Administration			
Salaries and expenses.....	361,235	298,099	-63,136
Entrepreneurial Development Programs.....	316,800	289,550	-27,250
Office of Inspector General.....	37,020	37,020	---
Office of Advocacy.....	10,109	10,109	---
Business Loans Program Account:			
Direct loans subsidy.....	6,000	3,000	-3,000
Administrative expenses.....	162,000	162,000	---
Total, Business loans program account.....	168,000	165,000	-3,000
Disaster Loans Program Account:			
Administrative expenses.....	32,000	32,000	---
Disaster relief category.....	374,000	143,000	-231,000
Total, Disaster loans program account.....	406,000	175,000	-231,000
Subtotal, Small Business Administration.....	1,299,164	974,778	-324,386
Total, Small Business Administration.....	1,299,164	974,778	-324,386
Total, excluding Disaster Relief Category.....	925,164	831,778	-93,386
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COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2025
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2026
(Amounts in thousands)

	FY 2025 Enacted	Bill	Bill vs. Enacted

United States Postal Service			
Payment to the Postal Service Fund.....	49,750	49,750	---
Office of Inspector General.....	268,290	274,000	+5,710

Total, United States Postal Service.....	318,040	323,750	+5,710

United States Tax Court.....	56,727	55,000	-1,727
=====			
Total, title V, Independent Agencies.....	2,244,156	1,458,399	-785,757
Appropriations.....	(15,264,090)	(14,781,321)	(-482,769)
Disaster relief category.....	(374,000)	(143,000)	(-231,000)
Offsetting Collections.....	(-13,393,934)	(-13,465,922)	(-71,988)
(by transfer).....	(47,500)	(48,500)	(+1,000)
(transfer out).....	(-47,500)	(-48,500)	(-1,000)
=====			

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2025
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2026
(Amounts in thousands)

	FY 2025 Enacted	Bill	Bill vs. Enacted
TITLE VI - GENERAL PROVISIONS THIS ACT			
Mandatory appropriations (Sec. 618).....	21,989,000	23,010,000	+1,021,000
PCA Oversight Board scholarships.....	2,000	7,000	+5,000
Offsetting collections.....	-2,000	-7,000	-5,000
Oversight.gov Website Enhancements (Sec. 629).....	2,850	5,450	+2,600
Treasury Forfeiture Fund (rescission) (Sec. 635).....	-400,000	---	+400,000
Inflation Reduction Act (IRS rescission) (Sec. 640)...	-10,200,000	---	+10,200,000
	=====	=====	=====
Total, title VI, General Provisions.....	11,391,850	23,015,450	+11,623,600
	=====	=====	=====
TITLE VII - GENERAL PROVISIONS GOVERNMENT-WIDE			
Civil Service Retirement and Disability Funds (Sec. 734).....	-1,000	---	+1,000
	=====	=====	=====
Total, title VII, General Provisions.....	-1,000	---	+1,000
	=====	=====	=====

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2025
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2026
(Amounts in thousands)

	FY 2025 Enacted	Bill	Bill vs. Enacted
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OTHER APPROPRIATIONS			
CONTINUING APPROPRIATIONS AND EXTENSIONS ACT, 2025 (P.L. 118-83)			
DIVISION A - APPROPRIATIONS			
Executive Office of the President Office of Administration for Presidential Transition			
Administrative Support (Sec. 125).....	25,000	---	-25,000
General Services Administration for Expenses, Presidential Transition (Sec. 129 (a)).....	19,000	---	-19,000
National Archives and Records Administration Operating Expenses for Presidential Transition (Sec. 130).....	23,000	---	-23,000
Total, Continuing Appropriations Act, 2025.....	67,000	---	-67,000
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COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2025
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2026
(Amounts in thousands)

	FY 2025 Enacted	Bill	Bill vs. Enacted

DIVISION A-FURTHER CONTINUING APPROPRIATIONS ACT, 2025 (P.L. 118-158)			
DEPARTMENT OF THE TREASURY			
Departmental Offices			
Office of Terrorism and Financial Intelligence (emergency).....	1,000	---	-1,000
Total, Further Continuing Appropriations Act, 2025	1,000	---	-1,000

DIVISION B-DISASTER RELIEF SUPPLEMENTAL APPROPRIATIONS ACT, 2025 (P.L. 118-158)			
THE JUDICIARY			
Supreme Court of the United States			
Residential Security for Supreme Court Justices (emergency).....	13,597	---	-13,597

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2025
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2026
(Amounts in thousands)

	FY 2025 Enacted	Bill	Bill vs. Enacted

INDEPENDENT AGENCIES			
Small Business Administration			
Disaster Loans Program Account (emergency).....	2,249,000	---	-2,249,000

Total, Disaster Relief Supplemental			
Appropriations Act, 2025.....	2,262,597	---	-2,262,597
=====			
Total, Other Appropriations.....	2,330,597	---	-2,330,597
=====			

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2025
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2026
(Amounts in thousands)

	FY 2025 Enacted	Bill	Bill vs. Enacted
Grand total.....	40,966,488	46,836,000	+5,869,512
Appropriations.....	(62,357,825)	(60,198,922)	(-2,158,903)
Rescissions.....	(-10,612,000)	(-12,000)	(+10,600,000)
Emergency appropriations.....	(2,263,597)	---	(-2,263,597)
Offsetting collections.....	(-13,416,934)	(-13,493,922)	(-76,988)
Disaster relief category.....	(374,000)	(143,000)	(-231,000)
(by transfer).....	(47,500)	(48,500)	(+1,000)
(transfer out).....	(-47,500)	(-48,500)	(-1,000)
Grand total without Other Appropriations.....	38,635,891	46,836,000	+8,200,109