EXPLANATORY STATEMENT FOR FINANCIAL SERVICES AND GENERAL GOVERNMENT APPROPRIATIONS BILL, 2027

OVERVIEW AND SUMMARY OF THE BILL

The Financial Services and General Government appropriations bill provides funding for the Department of the Treasury, including the Internal Revenue Service; the Executive Office of the President; the Judiciary; the District of Columbia; and more than two dozen independent Federal agencies.

PROGRAM, PROJECT, AND ACTIVITY

During fiscal year 2027, for the purposes of the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99–177), as amended, with respect to appropriations contained in the accompanying bill, the terms "program, project, and activity" [PPA] shall mean any item for which a dollar amount is contained in appropriations acts (including joint resolutions providing continuing appropriations) or accompanying reports of the House and Senate Committees on Appropriations, or accompanying conference reports and joint explanatory statements of the committee of conference.

REPROGRAMMING GUIDELINES

The Committee includes a provision (section 608) establishing the authority of agencies to reprogram funds and the limitation on that authority. The provision specifically requires the advance approval of the House and Senate Committees on Appropriations of any proposal to reprogram funds that: (1) creates a new program; (2) eliminates a program, project, or activity; (3) increases funds or personnel for any PPA for which funds have been denied or restricted by the Congress; (4) proposes to redirect funds that were directed in such reports for a specific activity to a different purpose; (5) augments an existing PPA in excess of $5,000,000 or 10 percent, whichever is less; (6) reduces an existing PPA by $5,000,000 or 10 percent, whichever is less; or (7) creates, reorganizes, or restructures offices differently than the congressional budget justifications or the table at the end of the Committee report, whichever is more detailed.

The Committee retains the requirement that each agency submit an operating plan to the House and Senate Committees on Appropriations not later than 60 days after enactment of this act to establish the baseline for application of reprogramming and transfer authorities provided in this act. Specifically, each agency should provide a table for each appropriation with columns displaying the budget request; adjustments made by Congress; adjustments for rescissions, if appropriate; and the fiscal year enacted level. The table shall delineate the appropriation both by object class and by PPA.

The report must also identify items of special congressional interest.

The Committee expects the agencies and bureaus to submit reprogramming requests in a timely manner and to provide a thorough explanation of the proposed reallocations, including a detailed justification of increases and reductions and the specific impact the proposed changes will have on the budget request for the following fiscal year. Except in emergency situations, reprogramming requests should be submitted no later than June 30.

The Committee expects each agency to manage the expenditures of its programs and activities to remain within the amounts appropriated by Congress. The Committee reminds agencies that reprogramming requests should be submitted only in the case of an unforeseeable emergency or a situation that could not have been anticipated when formulating the budget request for the current fiscal year. Further, the Committee notes that when a department or agency submits a reprogramming or transfer request to the Committees on Appropriations and does not receive identical responses from the House and the Senate, it is the responsibility of the department or agency to reconcile the House and the Senate differences before proceeding, and if reconciliation is not possible, to consider the request to reprogram funds unapproved. The Committee reminds agencies that funds made available under section 609 of this act are best used for one-time expenses.

QUARTERLY OBLIGATION AND PERSONNEL REPORTS

Section 633 of the bill directs that no later than 45 days after the last day of each quarter, each agency funded in this act shall submit an obligation report to the Committee that includes total obligations of the agency for that quarter for each appropriation. The obligation report should include a table with total budget authority for each appropriation and cumulative outlays to date.

RELATIONSHIP WITH BUDGET OFFICES

Through the years, the Committee has channeled most of its inquiries and requests for information and assistance through the budget offices of the various departments, agencies, offices, and commissions. The Committee has often pointed to the natural affinity and relationship between the budget offices and the Committee which makes such a relationship workable. The Committee reiterates its longstanding position that while the Committee reserves the right to call upon any office or officer in the departments, agencies, and commissions, the primary conjunction between the Committee and these entities must be through the budget offices. To help ensure the Committee's ability to perform its responsibilities, the Committee insists on having direct, unobstructed, and timely access to the budget offices and expects to be able to receive forthright and complete responses from those offices and their employees.

The Committee expects timely agency compliance with mandated reporting requirements. The Committee directs all agencies from which reports are required to allow sufficient time to secure any necessary internal and external clearances of reports in order to

satisfy congressional deadlines. The Committee strongly urges agencies to alert the Committee as far as possible in advance of any expected slippage in meeting a report delivery due date, including a reason for that slippage and an updated projected due date.

CONGRESSIONAL BUDGET JUSTIFICATIONS

Budget justifications are prepared not for the use of the agency, but instead are the primary tool used by the House and Senate Committees on Appropriations to evaluate the resource requirements and fiscal needs of agencies. The Committee is aware that the format and presentation of budget materials is largely left to the agency within presentation objectives set forth by the Office of Management and Budget. However, the Committee continues to expect agencies to consult with the Committees on Appropriations in advance regarding any plans to modify the format of agency budget documents to ensure that the data needed to make appropriate and meaningful funding decisions is provided.

The Committee directs that justifications submitted with the fiscal year 2028 budget requests by agencies funded under this act must contain the customary 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 the report. Among other items, agencies shall provide a detailed discussion of proposed new initiatives, proposed changes in the agency's financial plan from prior year enactment, and detailed data on all programs and comprehensive information on any office or agency restructurings. At a minimum, each agency must also provide adequate justification for funding and staffing changes for each individual office. Explanatory materials should compare programs, projects, and activities that are proposed for fiscal year 2028 to the fiscal year 2027 enacted level.

The Committee is aware that the analytical materials required for review by the Committee are unique to each agency in this act. Therefore, the Committee expects that each agency will coordinate with the House and Senate Committees on Appropriations in advance regarding the planned presentation for its budget justification materials in support of the fiscal year 2028 budget request.

AGENCY REPORTS

As a measure to reduce costs and conserve paper, the Committee reminds agencies funded by this act that currently provide separate copies of periodic reports (such as Performance and Accountability Reports) and correspondence to the chairs of the House and Senate Appropriations Committees and Subcommittees on Financial Services and General Government, and also to the ranking members of the committees and subcommittees, to use a single cover letter jointly addressed to the chairs and ranking members of the Committee and subcommittee of both the House and the Senate. To the greatest extent feasible, agencies should include in the cover letter a reference or hyperlink to facilitate electronic access to the report and provide the documents by electronic mail delivery. Consolidating addressees and remitting a copy of the letter

and attachments to each recipient should expedite agency processing. This should also help ensure that consistent information is conveyed concurrently to the majority and minority committee offices of both chambers of Congress.

ANTIDEFICIENCY ACT VIOLATIONS

The Antideficiency Act is a cornerstone of Federal fiscal law. It forbids agencies from exceeding an appropriation, apportionment, or allotment; from obligating funds before Congress has appropriated them; and from accepting voluntary services or employing personal services exceeding those authorized by law. These prohibitions ensure that agencies operate within amounts that Congress has appropriated and, therefore, that agency activities are carried out in accordance with the will of the people as expressed through Congress.

The Antideficiency Act requires agencies to immediately report violations of the act to Congress and to the President and to transmit a copy of each report to the Comptroller General. These reports must include all relevant facts pertaining to the violation and a Statement of action taken. These reports provide information essential to the Committee as it performs oversight and as it considers agency funding levels. Therefore, the Committee directs any agency funded by this act to concurrently transmit to the Subcommittee on Financial Services and General Government a copy of any Antideficiency Act violation report submitted pursuant to 31 U.S.C. 1351 or 31 U.S.C. 1517(b).

TITLE I

DEPARTMENT OF THE TREASURY

DEPARTMENTAL OFFICES

SALARIES AND EXPENSES

Appropriations, 2026	$287,576,000
Committee recommendation	291,750,000

PROGRAM DESCRIPTION

The Secretary of the Treasury has the primary role in formulating and managing the domestic and international tax and financial policies of the Federal Government. The Secretary's responsibilities funded by the Departmental Offices [DO] Salaries and Expenses appropriation include: recommending and implementing U.S. domestic and international economic and tax policy; formulating fiscal policy; governing the fiscal operations of the Government; managing the public debt; managing international development policy; representing the United States on international monetary, trade, and investment issues; overseeing Department of the Treasury overseas operations; and directing the administrative operations of the Department of the Treasury.

COMMITTEE RECOMMENDATION

The Committee recommends $291,750,000 for the DO account of the Department of the Treasury.

Access to Financial Services.—The Committee notes that some regions have a scarcity of banks. The Committee directs the Department to brief the Committee on the scope, geographic distribution, and economic impact of this problem within 180 days of enactment of this act.

Agile Software Development.—The Committee urges the Department, when procuring or updating software systems, to base oversight and contract design on high-level objectives, test the software product with end-users throughout the development cycle, and fund development teams to improve the product over time, as user needs shift.

Cybersecurity.—The Committee is concerned that artificial intelligence models could present systemic risk by exploiting "zero day" vulnerabilities at financial institutions. The Department is directed to brief the House and Senate Committees on Appropriations, within 180 days after the enactment of this act on the systemic risks posed by these models and what measures the Department is taking to mitigate those risks.

Federal Tax Incentive Program Risks.—Within 90 days of enactment of this act, the Committee directs the Department to provide

a briefing on its current interagency efforts to address risks of foreign entities of concern in Federal tax incentive programs.

GENIUS Act.—The Committee notes that the increase in funding for Departmental Office's Salaries and Expenses account shall be for the implementation of the GENIUS Act as described in the fiscal year 2027 Congressional budget justification [CBJ].

Housing Costs.—The Committee continues to recognize the need to reduce housing costs by supporting increased housing supply efforts, including through expanded access to acquisition, development, and construction [AD&C] loans. The Committee looks forward to the GAO report on this topic requested in last year's joint explanatory statement. The Committee also directs the Department to provide a briefing on its work to reduce housing costs, including policy options to incentivize the conversion of commercial buildings into residential housings.

Mitigation of the Online Scam Epidemic in the United States.—The Department, in consultation with all members of the Financial Stability Oversight Council and the Federal Trade Commission, is directed to submit a national strategy or plan to the Committee within 180 days after the enactment of this act that leverages and augments local, State, and Federal resources within the financial sector to mitigate and prevent online scams.

Office of Tribal and Native Affairs.—The Committee directs the Department of the Treasury to maintain the Office of Tribal and Native Affairs, which enables the Federal Government to carry out its treaty and trust responsibility towards Indian Tribes and Native peoples. Given the tremendous workload this Office has undertaken to implement and deploy various Treasury programs' funding in Indian Country, the Committee directs the Department to support this office.

Reception and Representation Expenses.—The Department is directed to submit to the House and Senate Committees on Appropriations a quarterly report on expenditures related to hosting the G20 Financial Summit, including all the elements specified in section 738(b)(3) of this act. The first report is due not later than 30 days after enactment of this act and shall include expenditures incurred in fiscal years 2025, 2026, and 2027 to the date of the enactment of this act.

Stablecoins.—The Committee continues to recognize the economic opportunities presented by stablecoins and the urgent need to modernize the U.S. payment system to restore the Nation's global competitiveness. The Committee encourages the Department to continue working collaboratively with Congress to advance this effort.

COMMITTEE ON FOREIGN INVESTMENT IN THE UNITED STATES FUND

(INCLUDING TRANSFER OF FUNDS)

Appropriations, 2026	$21,000,000
Committee recommendation	22,000,000

PROGRAM DESCRIPTION

The Foreign Investment Risk Review Modernization Act of 2018 [FIRRMA] (Public Law 115–232) greatly expanded the jurisdiction of the Committee on Foreign Investment in the United States

[CFIUS] to address growing national security concerns over foreign utilization of certain investment structures that had fallen outside of the jurisdiction of CFIUS. FIRRMA also established the CFIUS Fund, to be administered by the Secretary of the Treasury, to accept appropriated funds for these expanded functions and responsibilities and to collect filing fees.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $22,000,000 to address responsibilities facing the Department and other CFIUS agencies pursuant to FIRRMA. This appropriation is offset by filing fees.

CFIUS Engagement in Bankruptcy Proceedings.—The Committee is concerned by reports that companies backed by the Chinese Communist Party are exploiting the bankruptcy process to gain access to sensitive and proprietary information from American companies. The Committee directs the Secretary of the Treasury to work with CFIUS member agencies to document in its annual report, with a classified annex as necessary, information on CFIUS' role and engagement in bankruptcy proceedings. This will include, to the extent possible, information about covered transactions that were in or resulted from the bankruptcy process. The report should also describe the committee-wide process for reviewing agreements and deciding enforcement actions.

Outbound Investment Program.—The Committee supports the Outbound Investment Program which prohibits or requires notification of certain outbound investments from United States companies.

Spending Plan.—The Committee directs the Department 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.

State and Local Technical Assistance.—The Committee directs the Department of the Treasury, in consultation with the Department of Commerce, to continue to conduct outreach to State and local governments with the aim of increasing familiarity with the CFIUS process.

OFFICE OF TERRORISM AND FINANCIAL INTELLIGENCE

SALARIES AND EXPENSES

Appropriations, 2026	$237,662,000
Committee recommendation	247,000,000

PROGRAM DESCRIPTION

Economic and trade sanctions issued and enforced by the Office of Terrorism and Financial Intelligence's [TFI] Office of Foreign Assets Control safeguard financial systems against illicit use and combat rogue nations, terrorist facilitators, money launderers, proliferators of weapons of mass destruction, and other national security threats. In addition, TFI produces vital analysis with regard to foreign intelligence and counterintelligence across all elements of the National security community.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $247,000,000. The Committee strongly supports TFI's mission to strengthen national security by using targeted financial measures to combat threats and protect the integrity of the financial system.

Corporate and Trust Service Providers.—The Committee directs the TFI to provide a briefing to the House and Senate Committees on Appropriations within 180 days of enactment of this act on its efforts regarding 31 CFR Part 1010.

Cryptocurrency.—Within 60 days of enactment of this act, the Department is directed to provide the Committees on Appropriations an unclassified briefing on the usage of cryptocurrencies in evading sanctions, laundering money, and other illicit purposes.

Economic Sanctions and Divestments.—The Committee recommendation includes resources for Terrorism and Financial Intelligence programs. With these funds, the Department will continue to issue and enforce economic and trade sanctions consistent with national security and foreign policy goals. These sanctions are a key tool for asserting U.S. policy toward countries and entities under sanction. The Committee directs the Department to fully implement all sanctions and divestment measures, particularly those applicable to Russia, China, North Korea, Iran, Venezuela, Burma (Myanmar), Belarus, designated rebel groups operating in and around the Democratic Republic of Congo, and those designated for sanction under the Global Magnitsky Act, and directs the Department to promptly notify the Committee of any resource constraints or impediments to the implementation of any sanctions program.

Financial Attachés.—The Committee recognizes the critical work of the Department and TFI in limiting illicit finance globally, as well as the necessity of working with international partners who may not have the same focus. Accordingly, the Committee encourages the Department to strongly consider which nations and regions play a significant role in sanctions evasion and in exporting Russian petroleum products in contravention of the oil price cap in selecting the assignments and locations of Treasury financial attachés and focus attention of those attachés on limiting illicit finance.

Levinson Act.—The Department of the Treasury, in cooperation with the Department of State, is directed to fully enact provisions under the Robert A. Levinson Hostage Recovery and Hostage Taking Accountability Act (part of the Consolidated Appropriations Act of 2021, Public Law 116–260), including to sanction foreign countries that wrongfully detain or take U.S. nationals hostage.

Prioritization of Resources and Sanctions Work.—The Committee encourages TFI to devote significant resources to maintaining, strengthening, and enforcing sanctions on the Russian Federation, including sanctions on major oil companies in October 2025. The Committee also encourages the Department to review individuals included on the "Navalny List of 50" compiled by the Anti-Corruption Foundation in its sanctions work. The Department should also notify the Committee within 60 days of the removal of any individual from the Specially Designated Nationals list and the Department's compliance with Section 1263(g) of the Global Magnitsky

Human Rights Accountability Act. The Committee also encourages TFI to maintain strong enforcement of the Russian oil price cap regime.

Treasury Forfeiture Fund.—The Department is directed to submit to the Committees on Appropriations a detailed table not later than 20 days after the last day of each month, including October, on the interest earned, forfeiture revenue collected, unobligated balances, recoveries, and expenses to date and estimated for the remainder of the fiscal year. It should also include a separate itemization of the digital assets in the Department's custody, control, or ownership. The Department is directed to consult with the Committees on the form and content of the report prior to the first submission.

Use of Technology.—The Committee urges TFI to acquire commercially available artificial intelligence or machine learning tools and ensure that TFI staff have the ability to use AI and advanced analytics.

CYBERSECURITY ENHANCEMENT ACCOUNT

Appropriations, 2026	$59,000,000
Committee recommendation	59,000,000

PROGRAM DESCRIPTION

The Cybersecurity Enhancement Account is a dedicated account designed to bolster the Department's cybersecurity posture and mitigate cybersecurity threats to the U.S. financial infrastructure.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $59,000,000.

DEPARTMENT-WIDE SYSTEMS AND CAPITAL INVESTMENTS PROGRAMS

(INCLUDING TRANSFER OF FUNDS)

Appropriations, 2026	$11,007,000
Committee recommendation	22,613,000

PROGRAM DESCRIPTION

The Department-wide Systems and Capital Investments Programs [DSCIP] account provides a mechanism for Treasury to fund capital investments and projects that span several fiscal years. Through this account, the Department has been able to fund the continual repair and restoration of the Main Treasury Building, which is the oldest departmental building and the third oldest federally occupied building in Washington, preceded only by the Capitol and the White House.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $22,613,000. The Committee notes that the DSCIP account has been utilized to fund a wide variety of multiyear information technology initiatives and renovation projects. Given the complexity of these initiatives, the bill includes an administrative provision directing the Department of the Treasury to submit an annual Capital Investment Plan

to the Committees on Appropriations no later than 30 days after the President's budget submission.

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

Appropriations, 2026	$48,389,000
Committee recommendation	48,389,000

PROGRAM DESCRIPTION

As a result of the 1988 amendments to the Inspector General Act, the Secretary of the Treasury established the Office of Inspector General [OIG] in 1989.

The OIG conducts and supervises audits, evaluations, and investigations designed to: (1) promote economy, efficiency, and effectiveness and prevent fraud, waste, and abuse in departmental programs and operations; and (2) keep the Secretary and Congress fully and currently informed of problems and deficiencies in the administration of departmental programs and operations. The audit function provides program audit, contract audit, 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 audit 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. These audits contribute significantly to improved financial management by helping Treasury managers identify improvements needed in their accounting and internal control systems. The evaluations function reviews program performance and issues critical to the mission of the Department. The investigative function provides for the detection and investigation of improper and illegal activities involving programs, personnel, and operations.

COMMITTEE RECOMMENDATION

The Committee recommends $48,389,000 for salaries and expenses of the Office of Inspector General.

The Committee remains concerned about cyber-based threats as Treasury's information systems are critical to the core functions of government and the Nation's financial infrastructure. The Committee encourages the Inspector General to conduct oversight work on the potential vulnerability of Treasury's networks and systems including its physical security, continuous monitoring, and strong authentication.

CDFI Fund Operations.—The Committee directs the Treasury's Office of Inspector General to examine the management and execution of the CDFI Fund appropriations, including an assessment of resources necessary to execute and manage the funds provided in this act.

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

SALARIES AND EXPENSES

Appropriations, 2026	$165,000,000
Committee recommendation	165,000,000

PROGRAM DESCRIPTION

The Treasury Inspector General for Tax Administration [TIGTA] was established by the IRS Restructuring and Reform Act of 1998 (Public Law 105–206). TIGTA was created to provide independent audit and investigative services necessary to improve the quality and credibility of oversight of the Internal Revenue Service [IRS] and ensure that the IRS is held to a high level of accountability.

TIGTA conducts audits, investigations, and inspections and evaluations to assess the operations and programs of the IRS and related entities, the IRS Oversight Board, and the Office of Chief Counsel to: (1) 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) recommend actions to resolve fraud and other serious problems, abuses, and deficiencies in these programs and operations, and keep the Secretary and Congress fully and currently informed of these issues and the progress made in resolving them.

The audit function provides program audit, limited contract audit, and financial audit services. Program audits review and audit all facets of the IRS and related entities in an effort to improve IRS systems and operations while ensuring fair and equitable treatment of taxpayers. Contract audits focus on invoices/vouchers submitted to the IRS to determine whether charges are valid and to identify erroneous and improper payments. The investigative function provides for the detection and investigation of improper and illegal activities involving IRS programs and operations and protects the IRS and related entities against external attempts to corrupt or threaten the administration of the tax laws.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $165,000,000 for TIGTA. The Committee appreciates TIGTA's efforts to promote the security of taxpayer data, to improve implementation of tax law changes, to combat identity theft and impersonation fraud, to ensure efficient and economical investments in information technology modernization, and to address all of the management and performance challenges confronting the IRS.

Data Loss Prevention.—Not later than 240 days after enactment of this act, TIGTA is directed to provide a report to the Committee on the maturity of the IRS's data inventory management, categorization, availability, access, encryption, incidence response, and governance, including for purposes to detect and prevent data exfiltration by insider threats.

Refundable Tax Credit Abuse Prevention.—Not later than 180 days after enactment of this act, TIGTA is directed to provide a report to the Committees on Appropriations on the number of individual taxpayers that were allowed refundable tax credits who used Individual Taxpayer Identification Numbers [ITINs] as a means of

verification for the primary and/or secondary taxpayer on tax returns filed with the IRS during the 2025 tax filing season. The report shall include the various types of refundable tax credits allowed, the number of each type of refundable tax credit allowed, and the average dollar amount per each refundable tax credit for primary and/or secondary taxpayers who filed taxes using an ITIN.

FINANCIAL CRIMES ENFORCEMENT NETWORK

SALARIES AND EXPENSES

Appropriations, 2026	$185,193,000
Committee recommendation	210,193,000

PROGRAM DESCRIPTION

The Financial Crimes Enforcement Network [FinCEN] safeguards the financial system from the abuses of financial crime, including terrorist financing, money laundering, and other illicit activities, by developing and implementing regulations, rules, and guidance under the Bank Secrecy Act [BSA]. FinCEN also oversees the work of eight Federal agencies with delegated responsibility to examine various sectors of the financial industry for compliance with the BSA's requirements. FinCEN is responsible for collecting, maintaining the information reported by financial institutions under the BSA through a Governmentwide access service. FinCEN is the United States' Financial Intelligence Unit [FIU] and exchanges information with other FIUs around the world to address the global problems of terrorist financing, money laundering, and other illicit activity.

COMMITTEE RECOMMENDATION

The Committee recommends $210,193,000 for FinCEN.

AML Requirements for Investment Advisors.—Within 90 days of the enactment of this act, FinCEN is directed to provide a report to the House and Senate Committees on Appropriations containing an illicit finance risk assessment justifying its plans: (1) to revisit the scope of the rulemaking titled "Anti-Money Laundering/Countering the Financing of Terrorism Program and Suspicious Activity Report Filing Requirements for Registered Investment Advisers and Exempt Reporting Advisers," and (2) to delay the compliance date of this rulemaking by 2 years. FinCEN is directed to brief the Committees not later than 30 days following submission of the report.

Anti-Money Laundering [AML] Safeguards.—FinCEN is directed to provide a briefing to the Committee within 180 days of the enactment of this act on its efforts to regulate residential and commercial real estate transfers.

Convertible Virtual Currency [CVC] Kiosk Compliance and Enforcement.—The Committee is concerned about the rapid growth of fraud facilitated through virtual currency kiosks and the lack of consistent oversight of kiosk operators nationwide. To strengthen consumer protection, assist law enforcement in preventing crime, and ensure effective supervision, the Committee directs the Financial Crimes Enforcement Network [FinCEN] to submit not later than 60 days after enactment of this act a report detailing the total

number of virtual currency kiosk operators registered with FinCEN as money service businesses and how FinCEN plans to use its authorities to help combat fraud and scams perpetrated through CVC kiosks.

Countering the Financing of Online Child Sexual Exploitation.—The Committee is concerned with increased online child sexual exploitation being monetized through the U.S. financial sector. The Committee encourages FinCEN to ensure the U.S. financial sector is adequately complying with existing regulatory requirements mandated through the "Anti-Money Laundering Program Requirement" of the USA PATRIOT Act to prevent the facilitation of online child exploitation and sex trafficking through the U.S. financial sector. Such efforts are consistent with FinCEN's priorities through the Anti-Money Laundering Act of 2020 in which Congress required FinCEN to identify and publish its highest priorities for combating money laundering and countering the financing of terrorism. FinCEN published its top eight priorities in June 2021 after consultations with law enforcement, the intelligence community, national security agencies, and Federal and State financial regulators. In addition to prioritizing its efforts to combat cybercrime, proliferation and terrorist financing, and transnational criminal organizations, FinCEN has identified combating human trafficking and smuggling as one of its highest priorities, consistent with the Treasury Department's National Money Laundering Strategy.

CTA Implementation.—Within 90 days of the enactment of this act, FinCEN is directed to brief the House and Senate Committees on Appropriations on the interim final rule titled "Beneficial Ownership Information Reporting Requirement Revision and Deadline Extension" and the status of implementing the recommendation outlined in GAO–25–107143. Further, FinCEN is directed to give the Comptroller General of the United States and Government Accountability Office [GAO] staff access to data to carry out section 6403 of Title LXIV of Division F of Public Law 116–283 and section 6502 of Title LXV of Division F of Public Law 116–283. FinCEN should also work closely with the Office of the Inspector General on OIG's use and access of the registry data.

GENIUS Act.—The Committee notes that the increase in funding for the Financial Crimes Enforcement Network shall be for the implementation of the GENIUS Act as described in the fiscal year 2027 CBJ.

Illicit Trade in Antiquities.—The Committee remains concerned about the illicit trade in antiquities and the lack of rulemaking in this area despite Congressional direction. FinCEN is urged to provide a briefing within 90 days on the progress of the Department's rulemaking and the Department's assessment of the illicit trade in antiquities.

Rapid Response Program Expansion.—The Committee urges FinCEN to expand the Rapid Response Program to better support the increasing fraud activity and enhance real time coordination with Federal, State, local, and foreign partners to prevent the dissipation of victim funds.

BUREAU OF THE FISCAL SERVICE

SALARIES AND EXPENSES

Appropriations, 2026	$391,109,000
Committee recommendation	391,109,000

PROGRAM DESCRIPTION

The mission of the 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 provides central payment services to Federal agencies and operates the Federal Government's collections and deposit systems in addition to providing governmentwide accounting and reporting services, managing the collection of delinquent debt owed to the Federal Government, borrowing on behalf of the Federal Government, and providing support services for other Federal agencies on a reimbursable basis.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $391,109,000 for the Bureau of the Fiscal Service.

EIDL Program.—The Committee directs the Department, in consultation with SBA, to provide a briefing to the Committee within 180 days of enactment of this act on their efforts to collect delinquent EIDLs and their engagement with loan recipients and Congressional constituent service representatives.

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

SALARIES AND EXPENSES

Appropriations, 2026	$157,795,000
Committee recommendation	157,795,000

PROGRAM DESCRIPTION

The Alcohol and Tobacco Tax and Trade Bureau [TTB] is charged with collecting revenue and protecting the public and is responsible for enforcement of certain Federal laws and regulations relating to alcohol and tobacco. TTB works directly and in cooperation with others to maintain a sound revenue management and collection system that continues to reduce the regulatory burden, improve service, collect the revenue due, and prevent tax evasion and other criminal conduct. TTB is also responsible for preventing consumer deception, ensuring that regulated products comply with Federal commodity, safety, and distribution requirements, and providing customer service.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $157,795,000 for TTB.

Technology and Staff.—The Committee encourages TTB to invest in technologies such as the TTB Online Systems for all alcohol products and Automatic Commercial Environment program for imported products and support training on these systems.

UNITED STATES MINT

UNITED STATES MINT PUBLIC ENTERPRISE FUND

PROGRAM DESCRIPTION

The United States Mint manufactures coins, sells numismatic and investment products, and provides for security and asset protection. Public Law 104–52 established the U.S. Mint Public Enterprise Fund [the Fund]. The Fund encompasses the previous Salaries and Expenses, Coinage Profit Fund, Coinage Metal Fund, and the Numismatic Public Enterprise Fund. The Mint submits annual audited business-type financial statements to the Secretary of the Treasury and to Congress in support of the operations of the revolving fund.

The operations of the Mint are divided into two major activities: manufacturing and sales (including circulating coinage and numismatic and investment products); and protection. The Mint is credited with receipts from its circulating coinage operations, equal to the full cost of producing and distributing coins that are put into circulation, including depreciation of the Mint's plant and equipment on the basis of current replacement value. Those receipts pay for the costs of the Mint's operations, which include the costs of production and distribution.

COMMITTEE RECOMMENDATION

The Committee recommends a spending level of $50,000,000 for circulating coinage and protective service capital investments for the Mint.

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND

Appropriations, 2026	$324,000,000
Committee recommendation	324,000,000

PROGRAM DESCRIPTION

The Community Development Financial Institutions Fund makes investments in the form of grants, loans, equity investments, deposits, and technical assistance grants to new and existing community development financial institutions [CDFIs] through the CDFI program. CDFIs include community development banks, credit unions, venture capital funds, revolving loan funds, and microloan funds, among others. Recipient institutions engage in lending and investment for affordable housing, small business, and community development within underserved communities. The CDFI Fund administers the Bank Enterprise Award Program, which provides a financial incentive to insured depository institutions that undertake community development financing activities.

COMMITTEE RECOMMENDATION

The Committee recommends $324,000,000 for the CDFI Fund. Of the amounts provided, $188,000,000 is for financial and technical assistance grants, of which up to $10,000,000 may be used to provide technical and financial assistance to CDFIs that fund projects to help individuals with disabilities; $28,000,000 is for Native

American initiatives; $40,000,000 is for the Bank Enterprise Award program; $24,000,000 is for the Healthy Food Financing Initiative; $9,000,000 is for the Small Dollar Loan Program; and $35,000,000 is for the administrative expenses for all programs.

Economic Mobility Corps.—The Committee provides $2,000,000 for the Economic Mobility Corps Program to continue the interagency agreement with the Corporation for National and Community Service to place national service members at certified CDFIs. The program strengthens the capacity of CDFIs to perform their activities relating to community and economic development, including but not limited to the following: financial literacy, financial planning, budgeting, saving, and other financial counseling activities.

New Market Tax Credit Native Area.—The Committee recognizes the need to increase investments in Native communities through the New Market Tax Credit Program [NMTC Program], and directs the Secretary to work closely with Congress to ensure the following communities are able to fully participate in the NMTC Program: Tribal lands, including trust, restricted fee, and reservation lands, off-reservation trust lands, Alaska Native lands selected pursuant to the Alaska Native Claims Settlement Act, Alaska Native Village Statistical Areas, and Hawaiian Home Lands.

Non-Metropolitan and Rural Areas.—The Committee directs Treasury to take into consideration the unique conditions, challenges, and scale of non-metropolitan and rural areas when designing and administering programs to address economic revitalization and community development and when making CDFI award decisions. The Committee notes that the CDFI Fund is required by 12 U.S.C. 4706(b) to seek to fund a geographically diverse group of award recipients, including those from nonmetropolitan and rural areas. In addition, the Committee directs funding to be used in each program for projects that serve populations living in persistent poverty counties in accordance with this act. The Committee directs the Secretary to report to the Committee within 90 days of enactment of this act detailing how the CDFI Program recipients intend to serve non-metropolitan and rural areas.

Persistent Poverty.—Building upon the existing investment requirement in persistent poverty counties that has been included in previous appropriations Acts, the Committee supports increasing targeted investments in high-poverty areas, defined as any census tract with a poverty rate of at least 20 percent as measured by the 2016–2020 5-year data series available from the American Community Survey of the Census Bureau. The Committee directs the CDFI Fund to develop and implement measures to increase the share of investments in high-poverty census tracts with a poverty rate of at least 20 percent as measured by the 2016–2020 5-year data series available from the American Community Survey of the Census Bureau, and any other impoverished areas the CDFI Fund determines to be appropriate areas to target. The Committee directs the CDFI Fund to submit a report to the Committee that includes the amount of funds that were targeted to such areas; the percent change from fiscal year 2025 in the amount of funds that were targeted toward such areas; and, to the extent practicable, an assessment of the economic impact of the program on the areas, in-

cluding data on the categories of individuals impacted by the targeting of funds to such areas under the program, disaggregated by household income, race, gender, age, national origin, disability status, and whether the individuals live in an urban area, suburban area, or rural area.

Further, the Committee directs the CDFI Fund to place a priority on making additional funds available to CDFIs that have provided no less than 15 percent of their total lending to recipients in persistent poverty counties, as measured by a 3-year average of their activity in fiscal years 2022, 2023, and 2025. The Committee also appreciates the CDFI Fund's efforts to increase the overall dollar amount invested by awardees in high-poverty areas.

BUREAU OF ENGRAVING AND PRINTING

PROGRAM DESCRIPTION

The Bureau of Engraving and Printing [BEP] is the sole manufacturer of U.S. paper currency. The origin of the BEP is traced to an act of Congress passed on February 25, 1862, 12 Stat. 345, authorizing the Secretary of the Treasury to issue a new currency—United States notes. While this law was the cornerstone authority for the operations of the engraving and printing division of the Treasury for many years, it was not until an act of June 20, 1874, 18 Stat. 100, that the Congress first referred to this division as the "Bureau of Engraving and Printing." The Bureau's status as a distinct bureau within the Department of the Treasury was solidified by section 1 of the act of June 4, 1897, 30 Stat. 18, which placed all of the business of the BEP under the immediate control of a director, subject to the direction of the Secretary of the Treasury. The 1897 law is now codified in 31 U.S.C. 303.

The BEP designs, manufactures, and supplies Federal Reserve notes and other security documents issued by the Federal Government. The operations of the BEP are currently financed by means of a revolving fund, which requires the BEP to be reimbursed by customer agencies for all costs of manufacturing products and services performed. The BEP is also authorized to assess amounts to acquire capital equipment and provide for working capital needs.

Currency.—The Department should update the House and Senate Committees on Appropriations on any changes to bills and currency.

INTERNAL REVENUE SERVICE

PROGRAM DESCRIPTION

The Internal Revenue Service [IRS] collects the revenue that funds the Government and administers the Nation's tax laws. The IRS taxpayer service program assists millions of taxpayers in understanding and meeting their tax obligations. The IRS tax enforcement and compliance program deters taxpayers inclined to evade their responsibilities while pursuing those who violate tax laws.

COMMITTEE RECOMMENDATION

The Committee recommends a total of $10,390,604,000 for the Internal Revenue Service.

Advanced Manufacturing Investment Tax Credit.—The Committee acknowledges that critical materials and chemicals are imperative to the manufacturing process for semiconductors and semiconductor equipment. The 25 percent Advanced Manufacturing Investment Tax Credit under Section 48D of the Tax Code could serve as a powerful tool to stimulate U.S. manufacturing and technological leadership across the full semiconductor supply chain. The Committee encourages the Treasury Department and the IRS to consider modifications to the 48D regulations and should consult with industry stakeholders to ensure the full domestic semiconductor ecosystem is involved in advancing U.S. supply chain security and technological leadership goals.

Barriers to Claiming Refundable Credits.—The Committee directs the IRS to assess data regarding uptake and awareness of the refundable tax credits such as the Earned Income Tax Credit and Child Tax Credit including the most common administrative barriers to claiming the credits. The Committee encourages the IRS to make a publicly available report within 12 months on the usage of, uptake of, and public interest in the credit.

Blue Wafer Tax Credit Enforcement.—The Committee is concerned that certain entities may be claiming clean energy manufacturing tax credits without performing substantial manufacturing activities in the United States. The Committee urges the Department to ensure tax credits are administered consistent with congressional intent and do not benefit foreign entities of concern.

Employer-Provided Child Care Tax Credit Reporting.—The Committee directs the IRS to assess data regarding uptake and awareness of the 45F credit. The Committee encourages the IRS to make a publicly available report within 12 months on the usage of, uptake of, and public interest in the credit.

Improper Disclosure of Taxpayer Data.—The Committee expresses serious concern over the IRS's admission in a court filing that it had potentially shared private return information for thousands of taxpayers in violation of Federal privacy laws. The Committee directs the Treasury Inspector General for Tax Administration to report to the House and Senate Committees on Appropriations no later than 180 days after enactment of the act the improper disclosure of taxpayer return information pursuant to any agreement to share data between the IRS and other Federal agencies.

IRS Staffing Concerns.—The Committee is concerned that the IRS does not have an adequate process for vetting and managing its workforce, specifically regarding underperforming employees. The Committee encourages the IRS to review its processes for initiating employee separations for underperformance and removing employees for cause, and to brief the Committee within 90 days following enactment of this act on its progress in improving its employee separation process.

Paid Leave Tax Credit Outreach and Awareness.—The Committee directs the IRS to continue its outreach and awareness campaign on the paid leave tax credit and to identify opportunities to strengthen those efforts and promote further adoption by collaborating with stakeholders. The Committee further directs the IRS to make an annual report publicly available on the progress of its out-

reach and awareness campaign. The Committee also encourages the IRS to assess what data are currently available, or may become available in future years without imposing undue cost or burden on employers, that could support future reporting. Such data may include information on employer plans and credit-eligible leave practices, such as whether employers self-fund or purchase paid family and medical leave insurance products, as well as benefit duration, wage replacement levels, and other relevant factors.

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

Performance Measures and Targets.—The Committee appreciates the IRS updating its performance measures as included in the fiscal year 2027 CBJ, and directs the IRS to report to the House and Senate Committees on Appropriations on any significant changes to such targets from prior targets set in prior CBJs, including the impact of such changes on the IRS return on investment within 90 days of enactment of this act.

SSTB Exemption.—The Committee recommends that in reference to section 199A(d)(2) the "specified service trade or business" [SSTB] exemption to the SSTB category includes and covers any trade or business in which an independent advisor provides investment advisory, financial planning, or brokerage services to individual retail customers. This is in line with the intent of Congress in the creation of the SSTB category.

Streamlining Federal Affordable Housing Incentives.—The Committee directs the IRS, in coordination with the Department of Housing and Urban Development [HUD], to, within existing authorities, take steps to streamline and better coordinate Federal affordable housing development incentives and programs with the goal of simplifying the work necessary for developers, realtors, State and local housing authorities, and non-profits, such as minimizing duplicative inspections. The Committee directs IRS, in coordination with HUD, to brief the authorization and appropriations committees no later than 180 days after enactment of this act on steps that can be taken within existing authorities.

Tax Compliance.—The Committee supports the IRS's efforts to improve tax compliance. No later than 90 days after the enactment of this act, IRS is directed to provide the Committees on Appropriations with a briefing on its tax enforcement priorities and corresponding taxpayer assistance.

User Fees.—The IRS is authorized to charge user fees to recover the cost of providing certain services to the public that confer a special benefit to the recipient. The Committee directs the IRS to submit a user fee spend plan, no later than 60 days after enactment of this act, detailing planned spending on its appropriations accounts. The plan shall include the specific programs, invest-

ments, and initiatives funded through each appropriations account that are supported by user fees.

TAXPAYER SERVICES

Appropriations, 2026	$3,036,606,000
Committee recommendation	3,130,969,000

PROGRAM DESCRIPTION

The Taxpayer Services appropriation provides for taxpayer services, including forms and publications; processing tax returns and related documents; filing and account services; taxpayer advocacy services; and assisting taxpayers to understand their tax obligations, correctly file their returns, and pay taxes due in a timely manner.

COMMITTEE RECOMMENDATION

The Committee recommends $3,130,969,000 for Taxpayer Services. Bill language is included providing not less than $17,000,000 for the Tax Counseling for the Elderly Program, not less than $28,000,000 for low-income taxpayer clinic grants, not less than $62,500,000 for the Community Volunteer Income Tax Assistance [VITA] Matching Grants Program for tax return preparation assistance and other services, and not less than $271,200,000 for the Taxpayer Advocate Service.

Identity Protection PIN [IP PIN] Expansion.—In fiscal year 2024, the IRS identified over $9.1 billion in tax fraud, including tax-related identity theft. Tax-related identity theft is most common during tax filing season, according to the Federal Trade Commission. Tax-related identity theft reports have increased in recent years. Taxpayers who have their refunds hijacked by fraudsters often have to wait years to get the refunds to which they are legally entitled. More than 10 million taxpayers are now protecting themselves against tax-related identity theft by participating in the IP PIN program. The Committee recognizes that the IP PIN pilot program has been an important tool in saving taxpayer money and commends the IRS for expanding the pilot program to include all 50 States.

Low-Income Taxpayer Clinics.—The Committee appreciates that the IRS has funded Low-Income Taxpayer Clinics in States that previously lacked a clinic and encourages the IRS to continue to conduct outreach in those States where there are no successful grantees. The Committee directs the IRS to brief the House and Senate Committees on Appropriations within 90 days of enactment of this act on the current capacity and geographic coverage of the LITC program.

Taxpayer Advocate Service [TAS] Hiring.—The Committee directs IRS to provide a briefing within 90 days of the enactment of this act on the potential use of direct hiring authority for TAS and if there are barriers to using such authority for TAS.

Taxpayer Services in Alaska and Hawaii.—The Committee directs the IRS to include Alaska and Hawaii in any ongoing or future studies of taxpayer needs and services and to submit a report to the Committees on Appropriations within 180 days of enactment of this act detailing actions taken to improve taxpayer services in

these States. Such report shall include an assessment of TAC access and staffing levels, consideration of options to establish at least one additional TAC or co-location agreement in each State, and steps taken to improve accessibility of telephone and in-person services for taxpayers in remote and non-contiguous areas.

ENFORCEMENT

Appropriations, 2026	$4,999,000,000
Committee recommendation	4,099,876,000

PROGRAM DESCRIPTION

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 employee pension plans; determining qualifications of organizations seeking tax-exempt status; examining tax returns of exempt organizations; enforcing statutes relating to detection and investigation of criminal violations of internal revenue laws; identifying underreporting of tax obligations; securing unfiled tax returns; and collecting unpaid accounts.

COMMITTEE RECOMMENDATION

The Committee recommends $4,099,876,000 for enforcement activities.

Enforcement Efforts and Money Laundering Investigations.—The Committee recognizes that tax crimes serve as predicate offences to money laundering given that tax and money laundering violations are closely related. As such, the Committee urges the IRS Criminal Investigation to prioritize investigations of money laundering, violations of the Bank Secrecy Act, and criminal violations of the tax code, to bolster the work of the Department of Justice to combat money laundering and ensure that offenders are prosecuted to the fullest extent.

Preventing Misclassification of Contractors.—The Committee believes that the IRS SS–8 Program, the Questionable Employment Tax Practices Program, criminal investigations, and examinations initiated based on tax filings that are indicative of potential misclassification are all critical to ensuring that workers are classified correctly. The Committee emphasizes the importance of enforcement of worker classification law to combat the underreporting of employment taxes that contributes significantly to the tax gap, and believes it is crucial that the IRS maintain sufficient staffing at all SS–8 processing locations. The Committee directs the IRS to notify the Committees on Appropriations prior to making any staffing reductions or reallocations within the SS–8 processing program.

TECHNOLOGY AND OPERATIONS SUPPORT

Appropriations, 2026	$3,159,759,000
Committee recommendation	3,159,759,000

PROGRAM DESCRIPTION

The Technology and Operations Support appropriation provides resources for overall planning, direction, operations, and critical in-

frastructure activities for the IRS. These activities include IT and cybersecurity that keep tax systems running and protect taxpayer data, the financial management activities that ensure effective stewardship of the Nation's revenues, and the physical infrastructure and security that help IRS employees serve customers in office, campus, and Taxpayer Assistance Center sites. Telecommunications, human resource, and communications infrastructure are also critical components of this appropriation and are vital to maintaining adequate levels of customer service and the post-filing processes necessary for the tax system to function.

COMMITTEE RECOMMENDATION

The Committee recommends $3,159,759,000 for Technology and Operations Support.

AI Data Protection.—The Committee recognizes the importance of protecting taxpayer data and ensuring the accuracy of tax returns as AI becomes more integrated into tax preparation software. The Committee encourages the IRS to establish an AI Risk Management Working Group. This group should identify gaps in current software standards and recommend updates in the e-file ecosystem.

Equipment and Facilities.—The Committee directs the IRS to include in its fiscal year 2028 budget request a table and description of the equipment acquired and the construction, repair, and renovation of facilities made in the prior year and planned for the current and budget years by project, location, and office.

Information Technology Reports.—The Committee directs the IRS to submit quarterly reports on major information technology investments to the Committees on Appropriations, TIGTA, and the GAO, no later than 30 days following the end of each quarter. These reports shall assess whether investments support the IRS's strategic mission, comply with the Department's enterprise architecture, remain within approved cost estimates, and are progressing on schedule. The Committee directs TIGTA to review these reports and provide the Committees with independent assessments of the progress, quality, and maturity of major IT investments.

IRS Platform-as-a-Service Information Technology.—The Committee recognizes that platform-based technology services may provide opportunities to improve scalability, security, resiliency, delivery speed, and operational efficiency for appropriate IRS workloads. The Committee directs the IRS to continue evaluating platform-as-a-service, managed services, cloud-based platforms, and other platform-based capabilities as part of its enterprise IT modernization efforts. Within IRS's quarterly information technology reports, IRS shall include, where applicable, a summary of significant platform-based modernization activities, including the affected workload or capability, implementation status, expected operational benefits, any validated cost savings or cost avoidance, measurable workforce impacts, and key risks or dependencies.

Taxpayer Correspondence.—The Committee is pleased that the IRS has made progress in recent years in developing a taxpayer correspondence delivery tracking system to improve service and reduce costs. However, the IRS should leverage modern technology and practices to improve communications with taxpayers. The

Committee directs the agency to provide a briefing within 30 days of enactment of this act detailing how the IRS will incorporate color, modern design techniques to improve readability, as well as fully leveraging services offered by USPS, including secure access, which would enhance security.

ADMINISTRATIVE PROVISIONS—INTERNAL REVENUE SERVICE

(INCLUDING TRANSFER OF FUNDS)

Section 101 continues a provision allowing the IRS to transfer a certain percentage of appropriations made available to the agency to any other IRS appropriations, upon the advance approval of the Committees on Appropriations.

Section 102 continues a provision maintaining a training program in taxpayers' rights and cross-cultural relations.

Section 103 continues a provision requiring the IRS to institute and enforce policies and procedures, which will safeguard the confidentiality of taxpayer information and protect taxpayers against identity theft.

Section 104 continues a provision directing that funds shall be available for improved facilities and increased staffing to support sufficient and effective 1–800 help line services for taxpayers including enhanced response time to taxpayer communications, particularly for victims of tax-related crimes.

Section 105 continues a provision requiring 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.

Section 106 continues a provision that prohibits the use of funds by the IRS to target United States citizens for exercising any right guaranteed under the First Amendment to the Constitution.

Section 107 continues a provision that prohibits the use of funds by the IRS to target groups for regulatory scrutiny based on their ideological beliefs.

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

Section 109 continues a provision that prohibits the use of funds to give bonuses or hire former employees without consideration of conduct and compliance with Federal tax laws.

Section 110 continues a provision that prohibits the use of funds to violate the confidentiality of tax returns.

Section 111 continues a provision that provides direct hiring authorities for certain IRS positions to address backlog issues.

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

ADMINISTRATIVE PROVISIONS—DEPARTMENT OF THE TREASURY

(INCLUDING TRANSFERS OF FUNDS)

Section 113 continues a provision that authorizes certain basic services within the Treasury Department, including purchase of uniforms; maintenance, repairs, and cleaning; purchase of insurance for official motor vehicles operated in foreign countries; and

contracting with the Department of State for health and medical services to employees and their dependents serving in foreign countries.

Section 114 continues a provision that allows for the transfer of up to 2 percent of funds among various Treasury bureaus and offices.

Section 115 continues a provision that authorizes transfers, up to 2 percent, between the Internal Revenue Service and the Treasury Inspector General for Tax Administration under certain circumstances.

Section 116 continues a provision that prohibits the Department prohibits the Department of the Treasury and the Bureau of Engraving and Printing from redesigning the $1 Federal Reserve Note.

Section 117 continues a provision that authorizes the Secretary of the Treasury to transfer funds from Salaries and Expenses, Bureau of the Fiscal Service, to the Debt Collection Fund as necessary to cover the costs of debt collection. Such amounts shall be reimbursed to the Salaries and Expenses account from debt collections received in the Debt Collection Fund.

Section 118 continues a provision that requires prior approval for the construction and operation of a museum by the United States Mint.

Section 119 continues a provision that prohibits the merger of the United States Mint and the Bureau of Engraving and Printing without prior approval of the committees of jurisdiction.

Section 120 continues a provision that authorizes the Department's intelligence activities.

Section 121 continues a provision that permits the Bureau of Engraving and Printing to use not to exceed $5,000 from the Industrial Revolving Fund for reception and representation expenses.

Section 122 continues a provision that requires the Secretary of the Treasury to develop an annual Capital Investment Plan.

Section 123 continues a provision that prohibits the Department from finalizing any regulation related to the standards used to determine the tax-exempt status of a 501(c)(4) organization.

Section 124 continues a provision that requires a report on the Department's Franchise Fund.

Section 125 continues a provision that requires quarterly reports of the Office of Financial Research.

Section 126 continues a provision that authorizes the transfer of funds to the Department's Information Technology Working Capital Fund.

Section 127 continues a provision in the Further Continuing Appropriations Act, 2025 that allows for the use of CARES Act Funds to conduct oversight into the Emergency Rental Assistance by the Office of Inspector General.

TITLE II

EXECUTIVE OFFICE OF THE PRESIDENT AND FUNDS APPROPRIATED TO THE PRESIDENT

THE WHITE HOUSE

SALARIES AND EXPENSES

Appropriations, 2026	$78,904,000
Committee recommendation	78,904,000

PROGRAM DESCRIPTION

The Salaries and Expenses account of the White House provides staff assistance and administrative services for the direct support of the President. The White House also serves as the President's representative before the media. In accordance with 3 U.S.C. 105, the White House office also supports and assists the activities of the spouse of the President.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $78,904,000 for the White House, Salaries and Expenses.

American Grown Flowers.—The Committee strongly encourages the White House to adopt an American-grown policy for cut flowers and greens displayed at the White House to support American farmers, retailers, wholesalers, florists, and their employees who bring America's natural beauty into homes and businesses across the Nation.

Domestic Seafood.—The Committee encourages the White House to source domestic seafood, including wild-caught Alaska seafood, to serve at State Dinners and other White House functions. The Committee recognizes that it has long been the policy of the White House to serve only American-grown food and wine at State Dinners to showcase high-quality domestic products. As such, the White House is encouraged to also serve the best seafood America has to offer.

EXECUTIVE RESIDENCE AT THE WHITE HOUSE

OPERATING EXPENSES

Appropriations, 2026	$15,453,000
Committee recommendation	15,453,000

PROGRAM DESCRIPTION

These funds provide for the care, maintenance, and operating expenses of the Executive Residence at the White House and the official and ceremonial functions of the President. The Executive Resi-

dence includes the White House and grounds, used as the home of the President and the President's family.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $15,453,000 for the Executive Residence. The bill also continues certain restrictions on reimbursable expenses for use of the Executive Residence.

WHITE HOUSE REPAIR AND RESTORATION

Appropriations, 2026	$2,475,000
Committee recommendation	5,975,000

PROGRAM DESCRIPTION

This account funds the repair, alteration, and improvement of the Executive Residence at the White House, including resolution of health and safety issues, required maintenance, and continued preventative maintenance.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $5,975,000 for White House Repair and Restoration.

White House Boiler Replacement.—The White House complex is currently dependent on the GSA central steam plant for all heating and hot water. The plant experiences frequent operational failures and is scheduled to be decommissioned due to technological obsolescence and the inability to secure spare parts. Therefore, the Committee provides no less than $3,500,000 to install new boiler systems to provide heating and domestic hot water to the White House.

COUNCIL OF ECONOMIC ADVISERS

SALARIES AND EXPENSES

Appropriations, 2026	$4,854,000
Committee recommendation	4,854,000

PROGRAM DESCRIPTION

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 the preparation of the annual Economic Report of the President to Congress.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $4,854,000 for salaries and expenses of the Council of Economic Advisers.

European Union Corporate Sustainability Due Diligence Directive.—The Committee is concerned the European Union's Corporate Sustainability Due Diligence Directive (Directive (EU) 2024/1760) may impose significant compliance burdens on United States companies and suppliers and may disadvantage U.S. firms in international commerce. The Committee directs the Council of Economic

Advisers, in consultation with other relevant agencies, to assess the directive's impact on U.S. competitiveness, exports, investment, and supply chains, including whether the directive or its implementation creates unnecessary obstacles to trade or otherwise discriminates against U.S. companies. Not later than 180 days after enactment of this act, the Council shall provide a report to the Committees on Appropriations detailing its findings and any actions being considered to address adverse effects on U.S. commercial interests.

NATIONAL SECURITY COUNCIL AND HOMELAND SECURITY COUNCIL

SALARIES AND EXPENSES

Appropriations, 2026	$19,000,000
Committee recommendation	14,157,000

PROGRAM DESCRIPTION

The National Security Council advises the President in integrating domestic, foreign, and military policies related to national security, and the Homeland Security Council advises the President in coordinating homeland security-related policies across the Government.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $14,157,000 for the salaries and expenses of the National Security Council and the Homeland Security Council.

OFFICE OF ADMINISTRATION

SALARIES AND EXPENSES

Appropriations, 2026	$124,308,000
Committee recommendation	124,308,000

PROGRAM DESCRIPTION

The Office of Administration provides administrative services to the Executive Office of the President [EOP]. These services, defined by Executive Order 12028 of 1977, include financial, personnel, library and records services, information management systems support, and general office services.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $124,308,000 for the Office of Administration for fiscal year 2027.

OFFICE OF MANAGEMENT AND BUDGET

SALARIES AND EXPENSES

Appropriations, 2026	$129,000,000
Committee recommendation	137,000,000

PROGRAM DESCRIPTION

The Office of Management and Budget [OMB] assists the President in the discharge of his budgetary, management, and other executive responsibilities.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $137,000,000 for OMB. The Committee expects OMB to utilize its resources to respond in a timely and complete manner to requests from the Committee.

Agency Staffing.—The Committee requires detailed staffing information to provide the appropriate level of resources for each Federal agency. OMB should facilitate the ability of Federal agencies to provide staffing data to the House and Senate Committees on Appropriations, including any reorganization plans.

AI-Ready Data.—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 encourages the Office of Management and Budget [OMB] to develop guidance requiring agencies to assess, structure, and modernize their datasets for AI applications.

Congressional Budget Justifications.—The Committee encourages OMB to implement the Congressional Budget Justification Transparency Act of 2021 (Public Law 117–40) in order to provide clear and understandable budget information in a structured data format and to be displayed in an intuitive digital dashboard.

Energy Performance Contracts [EPCs].—The Energy Act of 2020 requires Federal agencies to increase usage of EPCs in order to reduce energy and water costs, address deferred maintenance, and strengthen U.S. energy dominance without requiring additional upfront appropriations. The Committee encourages OMB to support agency compliance with this law by facilitating improved EPC reporting, oversight, and guidance, and quickly addressing EPC project delays.

Government-Wide Provisions.—The bill includes a variety of general provisions that apply to all Federal agencies that are funded through the appropriations process. These provisions address a number of issues, including workplace policies on illegal drug use, limitations on use of funds for office renovations or the purchase of passenger motor vehicles, improper Internet use, and limitations on funding for conferences. The Committee agrees that the responsibility to enforce these provisions lies primarily with the individual agencies. However, the Committee believes that OMB should be responsible for ensuring that all agencies are aware of these government-wide provisions, as well as any bill-wide provisions that may be applicable, and that agencies have the necessary policies and procedures in place to comply with these requirements. The bill includes an administrative provision that addresses awareness of and compliance with these provisions.

Indirect Cost.—The Committee recognizes that indirect cost recovery has been essential for supporting research at universities, nonprofit laboratories, medical centers and other entities eligible for Federal research awards and is key to sustaining U.S. leadership in scientific research and technological innovation. The Committee acknowledges that there is room for improvement in the system used to identify and recover indirect cost rates under the Uniform Grant Guidance, particularly with respect to the need for

greater transparency into these costs. Various models have been suggested to achieve these improvements, including the Financial Accountability in Research [FAIR] model advanced by the Joint Associations Group on Indirect Costs [JAG], which Congress believes merit further consideration. Therefore, the Committee directs OMB to engage in discussions on proposals to achieve these improvements, including on the FAIR model. The Committee further directs OMB to not finalize or implement any policy, guidance, or rule, or publish a notice of proposed rulemaking, that would alter the manner in which negotiated indirect cost rates have been implemented and applied under the Uniform Grant Guidance, as that guidance was in effect during fiscal year 2024.

Intellectual Property.—The Committee supports efforts similar to the former Office of the Intellectual Property Enforcement Coordinator, including efforts to engage hosting entities, such as registries and registrars, to combat piracy, and efforts to ensure that U.S. companies provide hosting and analogous services work proactively and effectively so that their legitimate services are not manipulated to facilitate the theft of American copyrighted works.

Made in America Office.—The Committee recognizes that the Made in America Office [MIAO] within the Office of Management and Budget [OMB]-authorized under Section 70923 of the Infrastructure Investment and Jobs Act-is a permanent office that plays an important role in sustaining a domestic supply base to meet Federal procurement requirements, which includes serving in leading coordination roles across departments and agencies. The Committee supports providing additional resources for its work to direct Federal efforts across various departments and agencies aimed at expanding domestic production capacity to meet the economic and security needs of the United States. The Committee recognizes the importance of leveraging the specific programmatic, technical, and modal expertise within other Federal agencies to support implementation of domestic content requirements across Federal infrastructure programs. As such, the MIAO should also coordinate with Federal agencies subject to the Build America, Buy America Act [BABA], including through the participation in an interagency BABA working group that meets on a regular basis. Such a working group can also help improve the coordination and review process for lingering waiver requests, particularly for housing projects.

Persistent Poverty.—The Committee supports targeted investment in areas with high poverty rates. The Committee encourages OMB, in consultation with Federal agencies, to implement guidance and measures to increase the share of Federal investments targeted to persistent poverty counties, high-poverty census tracts, and other areas of high and persistent poverty.

OFFICE OF THE NATIONAL CYBER DIRECTOR

SALARIES AND EXPENSES

Appropriations, 2026	$20,000,000
Committee recommendation	17,100,000

PROGRAM DESCRIPTION

The Office of the National Cyber Director [ONCD] was created in the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2023 (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 $17,100,000 for the ONCD.

Cybersecurity Requirements.—The Committee urges the National Cyber Director to continue engaging with relevant interagency partners to enhance streamlining and reciprocity of cybersecurity requirements and frameworks that are applicable to the U.S. The Committee is concerned that burgeoning cyber threats will not be expediently addressed if existing regulations are duplicative or onerous. The Committee encourages the National Cyber Director to cooperate with Federal and State governments, as well as the private sector to identify and remove onerous and duplicative regulations.

Quantum Computing.—The Committee urges the National Cyber Director to continue efforts to support Federal agencies' transition to post-quantum cryptography. The Committee is concerned that rapid developments in quantum computing will enable bad actors to expose data that is secured with conventional encryption techniques. The Committee encourages the National Cyber Director to work with Federal and State governments, as well as the private sector, to develop a plan for securing high-value Federal assets with post-quantum cryptography.

OFFICE OF NATIONAL DRUG CONTROL POLICY

SALARIES AND EXPENSES

Appropriations, 2026	$21,785,000
Committee recommendation	21,785,000

PROGRAM DESCRIPTION

The Office of National Drug Control Policy [ONDCP], established by the Anti-Drug Abuse Act of 1988, and reauthorized by Public Law 115–271, is charged with developing policies, objectives, and priorities for the National Drug Control Program. In addition, ONDCP administers the High Intensity Drug Trafficking Areas Program, the Drug-Free Communities Support Program, and several other related initiatives.

This account provides funding for personnel compensation, travel, and other basic operations of the Office, and for general policy research to support the formulation of the National Drug Control Strategy.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $21,785,000 for ONDCP's salaries and expenses.

Animal and Human Drugs of Concern.—The Committee is aware that the tranquilizers xylazine and medetomidine are being mixed with fentanyl, cocaine, and other drugs to intensify and prolong intoxication. Many drug users are unaware that the drugs they purchase may also contain these substances, creating additional challenges in responding to illicit drug use, including intense side effects, an increased burden on first responders and medical professionals, and decreased efficacy of overdose reversal drugs like naloxone. Within 90 days of enactment of this act, the Committee directs ONDCP, the Drug Enforcement Administration, the Food and Drug Administration [FDA], and Customs and Border Patrol to provide a joint briefing on the administration's plan for addressing the diversion of drugs like xylazine, medetomidine, and other FDA-approved drugs into the illicit drug supply.

Comprehensive Addiction and Recovery Act [CARA].—The Office of National Drug Control Policy shall encourage community-led coalitions to raise awareness on the rise of fentanyl contamination of illegal drugs and to prevent drug overdose deaths caused by illicit fentanyl.

Non-Fatal Overdose Data.—ONDCP is encouraged to continue to improve the timeliness, accuracy, and accessibility of fatal and nonfatal overdose data from law enforcement, emergency medical services, and public health sources through interagency coordination and by updating the Drug Control Data Plan on an annual basis.

FEDERAL DRUG CONTROL PROGRAMS

HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM

(INCLUDING TRANSFERS OF FUNDS)

Appropriations, 2026	$298,579,000
Committee recommendation	298,579,000

PROGRAM DESCRIPTION

The HIDTA program was established by the Anti-Drug Abuse Act of 1988 (Public Law 100–690) to provide assistance to Federal, State, and local law enforcement entities operating in those areas most adversely affected by drug trafficking.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $298,579,000 for the HIDTA program. The Committee directs that funding shall be provided for the existing HIDTAs at no less than the fiscal year 2026 level.

The Committee recommendation specifies that up to $4,000,000 may be used for auditing services and associated activities and $3,000,000 is for the grants management system.

Combatting Fentanyl Update.—Within 45 days of enactment of this act, ONDCP is directed to, within the HIDTA baseline funding allocation plan, provide an update on the number of regional HIDTAs that have assessed their number one or number two drug threat to be fentanyl or fentanyl-related substances with an explanation about how HIDTAs develop strategies and align resources to address their priority threats. Further, the Committee directs

ONDCP to provide a briefing within 60 days of enactment of this act on its ongoing work with the Department of Justice on fentanyl-related prosecutions.

Fentanyl Trafficking and Interdiction.—The HIDTA program's work is critical as the fentanyl epidemic continues to ravage communities throughout the country. The vast majority of Customs and Border Patrol's [CBP's] fentanyl interdictions, and approximately half of HIDTA's fentanyl interdictions, occur in the southwestern border region. Accordingly, the Committee recognizes the importance of HIDTA funding to support Federal, State, local, and Tribal law enforcement agencies operating in areas along the southwest border of the United States.

OTHER FEDERAL DRUG CONTROL PROGRAMS

(INCLUDING TRANSFERS OF FUNDS)

Appropriations, 2026	$136,150,000
Committee recommendation	138,650,000

PROGRAM DESCRIPTION

This account is for other drug control activities authorized by the Office of National Drug Control Policy Reauthorization Act of 1998, as amended through Public Law 115–271. The funds appropriated to the program support high-priority drug control programs and may be transferred to drug control agencies.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $138,650,000 for Other Federal Drug Control Programs. Within this amount, the Committee provides the following funding levels:

	Amount
Drug-Free Communities Program	$111,500
National Community Anti-Drug Coalition training	2,500
Drug court training and technical assistance	3,000
Anti-Doping activities	14,000
World Anti-Doping Agency (U.S. membership dues)	3,700
Model Acts Program	1,250
Community-based coalition enhancement (CARA) grants	5,200

Drug-Free Communities Support Program.—The Drug-Free Communities [DFC] Support Program provides dollar-for-dollar matching grants of up to $125,000 to local coalitions that mobilize their communities to prevent youth alcohol, tobacco, illicit drug, and inhalant abuse. Such grants support coalitions of youth; parents; media; law enforcement; school officials; faith-based organizations; fraternal organizations; State, local, and Tribal government agencies; healthcare professionals; and other community representatives. The Committee values the distinct work of grantees in the DFC program and directs ONDCP to prioritize efforts to reduce youth substance use by ensuring that funding opportunities and grant awards are made available in a timely manner and reflect longstanding goals of the DFC program. Further, the Committee directs ONDCP to allocate appropriate resources within the Office of Grants and Programs [OGP] for the DFC program to support ef-

fective administration and oversight and to provide quarterly briefings on these efforts. The Committee provides $111,500,000 for the continuation of the DFC Support Program. Of that amount, $2,500,000 shall be for training and related purposes as authorized by section 4 of Public Law 107–82, as amended by section 8204 of Public Law 115–271. The Committee seeks to build on the success of the DFC's youth program and expand its approach to college campuses by providing up to $2,500,000 to undertake a pilot program to strengthen substance use prevention efforts in higher educational settings (e.g., colleges, universities) using the model of DFC coalitions. Awards will be subject to the conditions in 21 U.S.C. 1531 and will provide dollar-for-dollar matching grants of up to $500,000.

World Anti-Doping Agency [WADA] Governance.—The Committee continues to have serious concerns that the resources U.S. taxpayers have provided in the form of annual U.S. dues to WADA are being used to further corruption and opaqueness in Olympic sports. ONDCP is directed to provide, within 30 days of enactment of this act, a briefing on the steps taken to advise WADA to conduct an external audit consistent with the World Anti-Doping Code and the UNESCO Convention Against Doping in Sport. The external audit is necessary to ensure WADA follows its own mission and duties of providing independent anti-doping oversight in global athletic competition, and the Committee is concerned that the unwillingness to conduct an external audit is at the direction of WADA leadership. ONDCP is directed to include the external audit in its spending plan, which is required prior to the obligation of any funds for United States membership dues to WADA.

UNANTICIPATED NEEDS

Appropriations, 2026	$990,000
Committee recommendation	990,000

PROGRAM DESCRIPTION

These funds enable the President to meet unanticipated exigencies in support of the National interest, security, or defense.

COMMITTEE RECOMMENDATION

The Committee recommends $990,000.

INFORMATION TECHNOLOGY OVERSIGHT AND REFORM

Appropriations, 2026	$8,000,000
Committee recommendation	8,000,000

PROGRAM DESCRIPTION

The goal of the Information Technology Oversight and Reform [ITOR] program is to drive value in Federal IT investments by making smarter investment decisions and reducing waste, duplication, and inefficient uses of IT through data-driven investment management, deliver digital services to 25 Federal agencies, and protect IT assets and information by improving oversight of Federal cybersecurity practices.

COMMITTEE RECOMMENDATION

The Committee recommends $8,000,000 for the ITOR program.

SPECIAL ASSISTANCE TO THE PRESIDENT

SALARIES AND EXPENSES

Appropriations, 2026	$6,015,000
Committee recommendation	6,015,000

PROGRAM DESCRIPTION

This appropriation provides for staff and expenses to enable the Vice President to provide assistance to the President in connection with the performance of executive duties and responsibilities. These funds also support the official activities of the spouse of the Vice President. The Vice President also has a staff funded by the Senate to assist him in the performance of his legislative duties.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $6,015,000 for special assistance to the President.

OFFICIAL RESIDENCE OF THE VICE PRESIDENT

OPERATING EXPENSES

(INCLUDING TRANSFER OF FUNDS)

Appropriations, 2026	$318,000
Committee recommendation	318,000

PROGRAM DESCRIPTION

This account supports the care and operation of the Vice President's residence on the grounds of the Naval Observatory. These funds specifically support 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 an appropriation of $318,000 for the official residence of the Vice President.

ADMINISTRATIVE PROVISIONS—EXECUTIVE OFFICE OF THE PRESIDENT AND FUNDS APPROPRIATED TO THE PRESIDENT

(INCLUDING TRANSFER OF FUNDS)

Section 201 continues a provision that provides flexibility in the use of funds in accounts under the EOP.

Section 202 continues a provision that requires the Director of the OMB to include a Statement of budgetary impact with any Executive order issued during fiscal year 2026.

Section 203 continues a provision that requires the Director of the OMB to issue a memorandum relating to compliance with title VII of this act.

Section 204 provides funds for initiatives related to drug prevention and HIDTA law enforcement grants, to be awarded as follows:

State	Account	Project Name	Recipient	Recommended ($)	Requestor(s)
AZ	Office of National Drug Control Policy (ONDCP)	Arizona HIDTA Investigative Support Center	The Arizona Attorney General's Office	801,000	Gallego, Kelly
CT	Office of National Drug Control Policy (ONDCP)	Preventing Substance Abuse in Eastern CT's Rural Communities.	Governor's Prevention Partnership	500,000	Blumenthal, Murphy
DE	Office of National Drug Control Policy (ONDCP)	Edgemoor Community Center—Center for Community Engagement Prevention Corridor.	Edgemoor Community Center Inc	822,000	Coons
IA	Office of National Drug Control Policy (ONDCP)	Handheld Narcotics Analyzers	Iowa Department of Public Safety	218,000	Grassley
IL	Office of National Drug Control Policy (ONDCP)	Drug Interdiction Initiative	Cook County Sheriff's Office	800,000	Durbin
KS	Office of National Drug Control Policy (ONDCP)	Garden City—Drug Task Force HIDTA	Garden City Police Department	169,000	Moran
KS	Office of National Drug Control Policy (ONDCP)	Kansas Bureau of Investigation—Undercover Task Force Initiative.	Kansas Bureau of Investigation	278,000	Moran
KS	Office of National Drug Control Policy (ONDCP)	Kansas Highway Patrol—Interdiction Investigation Equipment.	Kansas Highway Patrol	284,000	Moran
LA	Office of National Drug Control Policy (ONDCP)	Mercy Family Center Youth Mental Health and Substance Use Prevention Project.	Mercy Family Center	1,000,000	Cassidy
ME	Office of National Drug Control Policy (ONDCP)	Brewer Police Department Public Safety Equipment	Brewer Police Department	808,000	Collins
ME	Office of National Drug Control Policy (ONDCP)	Franklin County Sheriff's Office Public Safety Equipment.	Franklin County Sheriff's Office	45,000	Collins
ME	Office of National Drug Control Policy (ONDCP)	Penobscot County Sheriff's Office Public Safety Equipment.	Penobscot County Sheriff's Office	461,000	Collins
NE	Office of National Drug Control Policy (ONDCP)	Nebraska State Patrol Drug Interdiction Efforts	Nebraska State Patrol	252,000	Fischer
NH	Office of National Drug Control Policy (ONDCP)	Monadnock Substance Use Prevention Project	Reality Check, Inc.	116,000	Shaheen
NM	Office of National Drug Control Policy (ONDCP)	NM Department of Public Safety Lab Testing Equipment.	New Mexico Department of Public Safety	600,000	Luján
NM	Office of National Drug Control Policy (ONDCP)	Rapid Forensic Response Initiative for HIDTA Operations.	Bernalillo County Sheriff's Office	185,000	Heinrich
OR	Office of National Drug Control Policy (ONDCP)	Expanding Prevention Capacity in Malheur County, Oregon.	Oregon State University Extension, Family and Community Health Program.	165,000	Merkley, Wyden
OR	Office of National Drug Control Policy (ONDCP)	Oregon-Idaho HIDTA Information Sharing and Analytical Coordination Center Drug Testing Equipment Project.	Oregon Department of Public Safety Standards and Training.	380,000	Merkley, Wyden
RI	Office of National Drug Control Policy (ONDCP)	Central Falls HIDTA	Central Falls Police Department	210,000	Reed
RI	Office of National Drug Control Policy (ONDCP)	MADD Prevention & Education Exchange	Mothers Against Drunk Driving	500,000	Reed
RI	Office of National Drug Control Policy (ONDCP)	Rhode Island State Police HIDTA	Rhode Island State Police	4,000,000	Reed
WI	Office of National Drug Control Policy (ONDCP)	Brown County Drug Task Force HIDTA	Brown County Drug Task Force	50,000	Baldwin
WI	Office of National Drug Control Policy (ONDCP)	Milwaukee Police Department HIDTA	City of Milwaukee Police Department	224,000	Baldwin
WI	Office of National Drug Control Policy (ONDCP)	Rock County Sheriff's Office HIDTA	Rock County Sheriff's Office	39,000	Baldwin
WV	Office of National Drug Control Policy (ONDCP)	Project HEAL: Youth Substance Abuse and Prevention	Morgan County Partnership, Inc.	600,000	Capito

State	Account	Project Name	Recipient	Recommended ($)	Requestor(s)
WV	Office of National Drug Control Policy (ONDCP)	WV Artificial Intelligence Optimization Platform for Drug Investigations.	Washington/Baltimore High Intensity Drug Trafficking Area (W/B HIDTA).	100,000	Capito

TITLE III

THE JUDICIARY

PROGRAM DESCRIPTION

Established under Article III of the Constitution, the judicial branch of the Federal Government is a separate but equal branch. The Federal judiciary consists of the Supreme Court, United States Courts of Appeals, District Courts, Bankruptcy Courts, Court of International Trade, Court of Federal Claims, and several other entities and programs. The organization of the judiciary, the district and circuit boundaries, the places of holding court, and the number of Federal judges are legislated by the Congress and signed into law by the President.

SUPREME COURT OF THE UNITED STATES

SALARIES AND EXPENSES

Appropriations, 2026 [1]	$135,127,000
Committee recommendation	207,039,000

[1] An additional $28,000,000 was provided in Public Law 119–37 and an additional $30,000,000 was provided in Public Law 119–86.

PROGRAM DESCRIPTION

The United States Supreme Court consists of nine justices appointed under Article III of the Constitution of the United States, one of whom is appointed as Chief Justice of the United States. The Supreme Court is the final arbiter of Constitutional law.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $57,537,000 for the salaries and expenses of personnel, and the costs of operating the Supreme Court, excluding the care of the building and grounds, and $149,502,000 for the security of the building, justices, staff, and visitors. The Court is requested to provide the House and Senate Committees on Appropriations with a quarterly briefing on the obligation of funds for residential security, cybersecurity, and personal security; the number of security-related FTE; the number of threats reported and investigated by the Supreme Court; and the funding and implementation of the strategic security plan, including a comparison of planned and actual expenditures, personnel, and requirements. All information discussed in such briefings shall be treated as confidential and law enforcement sensitive.

CARE OF THE BUILDING AND GROUNDS

Appropriations, 2026	$11,437,000
Committee recommendation	18,093,000

PROGRAM DESCRIPTION

Care of the Building and Grounds, for expenditure by the Architect of the Capitol, provides for the structural and mechanical care of the United States Supreme Court Building and Grounds, including maintenance and operation of mechanical, electrical, and electronic equipment.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $18,093,000 for personnel and other services related to the Supreme Court building and grounds, which is supervised by the Architect of the Capitol.

UNITED STATES COURT OF APPEALS FOR THE FEDERAL CIRCUIT

SALARIES AND EXPENSES

Appropriations, 2026	$36,735,000
Committee recommendation	38,718,000

PROGRAM DESCRIPTION

The United States Court of Appeals for the Federal Circuit was established on October 1, 1982, under Article III of the Constitution. The court was formed by the merger of the United States Court of Customs and Patent Appeals and the appellate division of the United States Court of Claims. The court consists of 12 judges who are appointed by the President, with the advice and consent of the Senate.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $38,718,000 and that the Court of Appeals for the Federal Circuit prioritize physical and cyber security needs.

UNITED STATES COURT OF INTERNATIONAL TRADE

SALARIES AND EXPENSES

Appropriations, 2026	$22,437,000
Committee recommendation	22,923,000

PROGRAM DESCRIPTION

The United States Court of International Trade, located in New York City, consists of nine Article III judges. The Court has exclusive nationwide jurisdiction over civil actions brought against the United States, its agencies and officers, and certain civil actions brought by the United States, arising out of import transactions and the administration and enforcement of the Federal customs and international trade laws.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $22,923,000 and that the Court of International Trade prioritize physical and cyber security needs.

COURTS OF APPEALS, DISTRICT COURTS, AND OTHER JUDICIAL SERVICES

SALARIES AND EXPENSES

Appropriations, 2026	$6,127,055,000
Committee recommendation	6,439,018,000

PROGRAM DESCRIPTION

Salaries and Expenses is one of four accounts that provide total funding for the Courts of Appeals, District Courts, and Other Judicial Services. In addition to funding the salaries of judges and support staff, this account also funds the operating costs of appellate, district, and bankruptcy courts, the Court of Federal Claims, and probation and pretrial services offices.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $6,439,018,000 for salaries and expenses.

Early Termination of Supervised Release.—Supervised release is currently imposed by a Federal district court in the vast majority of Federal criminal sentences. The U.S. Supreme Court explained in Johnson v. United States, 529 U.S. 694 (2000), that supervised release was designed to be provided "for those, and only those, who needed it." Unnecessary supervision increases burdens on probation officers and may limit their ability to supervise those who need it.

The Committee has also become aware of concerns that the methodology by which probation offices are funded may disincentivize the recommendation of grants of early termination of supervised release. The Committee understands that current staffing formulas for probation and pretrial services offices will next be reviewed in 2028. The Judiciary is directed to report to the House and Senate Committees on Appropriations within 180 days of enactment with further detail on the substance and timing of that review. The report shall also provide an update on how AO policies have been changed in response to Amendment 835 issued by the U.S. Sentencing Commission that went into effect on November 1, 2025.

Strengthening Collaboration to Ensure Effective Treatment Services.—The Committee recognizes the importance of rehabilitation and successfully enabling reentry of incarcerated people into their communities, including providing mental health, substance abuse, and other behavioral health support to individuals leaving the custody of the Federal Bureau of Prisons and entering the Federal 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 encourages the Federal Judiciary's Probation and Pretrial Services program and the Federal Bureau of Prisons to strengthen their continuum of care collaboration to include better information sharing, including electronic data sharing, on the treatment needs of individuals coming out of Federal prison.

Reentry Courts.—The Committee appreciates the Judiciary's participation in and support of Federal reentry courts such as the Supervision to Aid Reentry STAR program in the U.S. District Court for the Eastern District of Pennsylvania and the Re-entry Court in the U.S. District Court for the District of Delaware. Focusing supervision on high-risk cases, in a way that provides such individuals with positive incentives and access to resources, can reduce recidivism, improve public safety, and save taxpayer resources. The Committee directs the AO to report to the House and Senate Committees on Appropriations within 180 days of enactment of this act on how the Judiciary is supporting such courts across the country, as well as an assessment of resources or authorities needed to continue expanding this participation.

VACCINE INJURY COMPENSATION TRUST FUND

Appropriations, 2026	$12,109,000
Committee recommendation	12,109,000

PROGRAM DESCRIPTION

The National Childhood Vaccine Injury Act of 1986 (Public Law 99–660) created a special fund to pay judgments awarded under the act. The Office of Special Masters within the United States Court of Federal Claims hears vaccine injury cases. The special masters' expenditures are reimbursed to the judiciary for hearing and deciding vaccine injury cases from a special fund set up under the act.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $12,109,000.

DEFENDER SERVICES

Appropriations, 2026	$1,766,010,000
Committee recommendation	1,782,834,000

PROGRAM DESCRIPTION

The Defender Services program ensures the right to counsel guaranteed by the Sixth Amendment to the U.S. Constitution, the Criminal Justice Act (18 U.S.C. 3006A(e)), and other congressional mandates for those who cannot afford to retain counsel and other necessary defense services. The Criminal Justice Act provides that courts appoint counsel from Federal public and community defender organizations or from a panel of private attorneys established by the court. The Defender Services program helps to maintain public confidence in the Nation's commitment to equal justice under the law and ensures the successful operation of the constitutionally based adversary system of justice by which Federal criminal laws and federally guaranteed rights are enforced.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $1,782,834,000.

McGirt v. Oklahoma.—No later than 120 days after enactment of this act, the Administrative Office [AO] of the U.S. Courts is directed to submit a report to the House and Senate Committees on

Appropriations on the breakdown of cases per defender in Oklahoma, estimated caseloads for the next fiscal year, and how these numbers compare with districts around the country.

Panel Attorneys.—The Committee affirms that the Federal Defenders Services Program plays a vital role in ensuring our Nation's constitutional commitment to equal justice under the law. No later than 120 days after enactment of this act, the AO is directed to provide a report to the House and Senate Committees on Appropriations on the average time needed to process a Criminal Justice Act panel attorney voucher from submission to payment for completed work on criminal cases performed in the District of Arizona over a period of three fiscal years, and, if needed, on a plan for reducing the wait times for this compensation. The time period selected for the calculation of the average should exclude any period during which all panel attorney voucher payments were suspended nationally due to insufficient funding or lapsed appropriations. The AO should include similar data for any other District Courts where the delays in processing vouchers has led to significant shortage of panel attorneys.

FEES OF JURORS AND COMMISSIONERS

Appropriations, 2026	$19,108,000
Committee recommendation	37,145,000

PROGRAM DESCRIPTION

This account provides for the statutory fees and allowances of grand and petit jurors and for the compensation of jury and land commissioners. Budgetary requirements depend primarily upon the volume and the length of jury trials demanded by parties to both civil and criminal actions and the number of grand juries being convened by the courts at the request of the United States Attorneys.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $37,145,000.

COURT SECURITY

(INCLUDING TRANSFER OF FUNDS)

Appropriations, 2026	$892,032,000
Committee recommendation	920,929,000

PROGRAM DESCRIPTION

The Court Security appropriation funds protective guard services, and the procurement, installation, and maintenance of security systems and equipment for United States courthouses and other facilities housing Federal court operations.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $920,929,000.

ADMINISTRATIVE OFFICE OF THE UNITED STATES COURTS

SALARIES AND EXPENSES

Appropriations, 2026	$106,953,000
Committee recommendation	113,769,000

PROGRAM DESCRIPTION

The Administrative Office [AO] of the United States Courts was created in 1939 by Public Law 76–299. It serves the Federal judiciary in carrying out its constitutional mission to provide equal justice under the law. Beyond providing numerous services to the Federal courts, the AO provides support and staff counsel to the Judicial Conference of the United States and its committees, and implements Judicial Conference policies as well as applicable Federal statutes and regulations.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $113,769,000.

Information Collections.—The AO is directed to provide a briefing to the Committee within 120 days of enactment of this act on the feasibility of collecting information related to third-party litigation financing used to support cases filed in the district courts of the United States.

Feasibility Study.—The AO completed an assessment of the existing courthouse in Colorado Springs, Colorado, consistent with its national asset management and long range facility planning processes. As the most populous county in Colorado and one of the fastest growing in the state, an adequate Federal courthouse in Colorado Springs would facilitate access to the Federal judicial system for all Coloradans. The Committee has directed the GSA to prepare a feasibility study addressing the most appropriate housing solution for all judicial needs in Colorado Springs, which may include a new courthouse.

FEDERAL JUDICIAL CENTER

SALARIES AND EXPENSES

Appropriations, 2026	$35,121,000
Committee recommendation	34,261,000

PROGRAM DESCRIPTION

The Federal Judicial Center improves the management of Federal judicial dockets and court administration through education for judges and staff, and research, evaluation, and planning assistance for the courts and the Judicial Conference. The Center's responsibilities include educating judges and other judicial branch personnel about legal developments, efficient litigation management, and court administration. Additionally, the Center analyzes the efficacy of case and court management procedures and ensures the Federal judiciary is aware of the methods of best practice.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $34,261,000.

Reference Manual for Scientific Evidence.—If the Federal Judicial Center co-publishes or co-authors a publication with any private institution, the Center shall enter into an agreement with that institution that preserves the right of the Center to control any and all content to be included and that preserves the right of the Center to remove its name from the publication.

Appropriate Use of Artificial Intelligence.—Within 180 days of enactment of this act, the Federal Judicial Center is directed to identify and assess AI tools for their accuracy and reliability and to determine whether and to what extent such tools can be appropriately utilized in the work of the Center, including educating judges and other judicial branch personnel about legal developments, efficient litigation management, and court administration. The Center will report its findings to the House and Senate Appropriations committees within 270 days of enactment of this act.

UNITED STATES SENTENCING COMMISSION

SALARIES AND EXPENSES

Appropriations, 2026	$22,677,000
Committee recommendation	23,741,000

PROGRAM DESCRIPTION

The United States Sentencing Commission establishes, reviews, and revises 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 the Congress.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $23,741,000.

ADMINISTRATIVE PROVISIONS—THE JUDICIARY

(INCLUDING TRANSFER OF FUNDS)

The Committee recommends the following administrative provisions for the judiciary:

Section 301 continues a provision that allows the judiciary to expend funds for the employment of experts and consultative services.

Section 302 continues a provision that allows the judiciary, subject to the Committee's reprogramming procedures, to transfer up to 5 percent between appropriations, but limits to 10 percent the amount that may be transferred into any one appropriation.

Section 303 continues a provision that limits official reception and representation expenses incurred by the Judicial Conference of the United States to no more than $11,000.

Section 304 continues a provision that grants the judicial branch the same tenant alteration authorities as the executive branch.

Section 305 continues a provision that provides authority for a court security pilot program.

TITLE IV

DISTRICT OF COLUMBIA

FEDERAL FUNDS

The Appropriations Committees have a special relationship with the District of Columbia that is unlike any other city in the country. Under the National Capital Revitalization and Self-Government Improvement Act of 1997 (Public Law 105–33), the Federal Government is required to fund the court operations of the District of Columbia, offender and defendant supervision, and defendant representation. Title IV of this act provides Federal payments to meet these statutory obligations. Title IV also includes other Federal payments to fund initiatives in areas including education and security.

Death with Dignity.—Congress has expressly forbidden the use of Federal funding for purposes related to assisted suicide under the Assisted Suicide Funding Restriction Act of 1997 (Public Law 105–12). As such, the Chief Financial Officer for the District of Columbia shall submit an annual report to the Committee to certify that no Federal funds are used to implement D.C. Law 21–182 in the District of Columbia in contravention of existing law.

FEDERAL PAYMENT FOR RESIDENT TUITION SUPPORT

Appropriations, 2026	$40,000,000
Committee recommendation	40,000,000

PROGRAM DESCRIPTION

The Resident Tuition Support program was created by the District of Columbia College Access Act of 1999 (Public Law 106–98). The program provides grants annually for undergraduate District students to attend eligible public 2-year and 4-year colleges and universities nationwide. The grants are applied toward the cost of the difference between in-State and out-of-State tuition. Grants are also provided for students to attend private institutions in the D.C. metropolitan area and private Historically Black Colleges and Universities nationwide.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $40,000,000 for the resident tuition support.

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

Appropriations, 2026	$90,000,000
Committee recommendation	90,000,000

PROGRAM DESCRIPTION

This Federal payment provides funds for emergency planning and security costs related to the presence of the Federal Government in the District of Columbia and surrounding jurisdictions.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $90,000,000 for emergency planning and security costs.

Marijuana Dispensary Proximity to Schools.—The Committee reminds the District that the distribution, manufacturing, and sale of marijuana remains illegal under Federal law, which includes enhanced penalties for such distribution within one thousand feet of a public or private elementary, vocational, or secondary school or public or private college, junior college, or university, or a playground, among other real property where children frequent.

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

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS

Appropriations, 2026	$292,068,000
Committee recommendation	292,068,000

PROGRAM DESCRIPTION

Pursuant to the National Capital Revitalization and Self-Government Improvement Act of 1997 (Public Law 105–33, title XI), the Federal Government provides funding for the District of Columbia Courts, the judicial branch of the District of Columbia government. This Federal payment to the District of Columbia Courts funds the operations of the District of Columbia Court of Appeals, Superior Court, the Court System, and the Capital Improvement Program. By law, the annual budget includes estimates of the expenditures for the operations of the Courts prepared by the Joint Committee on Judicial Administration, the Court's policy-making body, as well as the President's recommendation for funding the Courts' operations.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment to the District of Columbia Courts of $292,068,000. This amount includes $15,747,000 for the Court of Appeals, $149,349,000 for the Superior Court, $97,720,000 for the Court System, and $29,252,000 for capital improvements to courthouse facilities.

FEDERAL PAYMENT FOR DEFENDER SERVICES IN DISTRICT OF COLUMBIA COURTS

(INCLUDING RESCISSION OF FUNDS)

Appropriations, 2026	$46,005,000
Committee recommendation	46,005,000

PROGRAM DESCRIPTION

The District of Columbia Courts appoint and compensate attorneys to represent persons who are financially unable to obtain such representation. The Defender Services programs provide counsel for indigent persons who are charged with criminal offenses, for family proceedings involving child abuse, neglect, and termination of parental rights, and for guardianship proceedings for protection of mentally incapacitated individuals and minors whose parents are deceased.

In addition to legal representation, these programs provide indigent persons with services such as transcripts of court proceedings, expert witness testimony, foreign and sign language interpretation, and investigations and genetic testing.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $46,005,000 for Defender Services in the District of Columbia Courts.

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

Appropriations, 2026	$287,017,000
Committee recommendation	287,017,000

PROGRAM DESCRIPTION

The Court Services and Offender Supervision Agency [CSOSA] for the District of Columbia is an independent Federal agency created by the National Capital Revitalization and Self-Government Improvement Act of 1997 (Public Law 105–33, title XI). CSOSA acquired the operational responsibilities for the former District agencies in charge of probation and parole, and houses the Pretrial Services Agency within its framework. The mission of CSOSA is to increase public safety, prevent crime, reduce recidivism, and support the fair administration of justice in close collaboration with the community.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $287,017,000 for CSOSA. Of the amounts provided, $203,542,000 is for Community Supervision and Sex Offender Registration and $83,475,000 is for pretrial services.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA PUBLIC DEFENDER SERVICE

Appropriations, 2026	$53,629,000
Committee recommendation	53,629,000

PROGRAM DESCRIPTION

The Public Defender Service for the District of Columbia [PDS], an independent organization established by a District of Columbia statute (16 D.C. Code 2–1601–1608), has a distinct mission to provide and promote quality legal representation services within the District of Columbia justice system. PDS provides legal representation to indigent adults and children facing loss of liberty and provides support in the form of training, consultation, and legal reference services to members of the local bar appointed as counsel in criminal, juvenile, and mental health cases involving indigent individuals.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $53,629,000 for the Public Defender Service for the District of Columbia.

FEDERAL PAYMENT TO THE CRIMINAL JUSTICE COORDINATING COUNCIL

Appropriations, 2026	$3,451,000
Committee recommendation	3,451,000

PROGRAM DESCRIPTION

The Criminal Justice Coordinating Council [CJCC] provides a forum for District of Columbia 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 Information System [JUSTIS], which provides for the sharing of information with Federal and local law enforcement.

COMMITTEE RECOMMENDATION

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

FEDERAL PAYMENT FOR JUDICIAL COMMISSIONS

Appropriations, 2026	$630,000
Committee recommendation	630,000

PROGRAM DESCRIPTION

The Judicial Nomination Commission [JNC] 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 Commission on Judicial Disabilities and Tenure [CJDT] has jurisdiction over all judges of the Court of Appeals and Superior Court and makes determinations as to 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 $630,000 as a Federal payment for the judicial commissions, of which $330,000 is designated for the Commission on Judicial Disabilities and Tenure and $300,000 is designated for the Judicial Nomination Commission.

FEDERAL PAYMENT FOR SCHOOL IMPROVEMENT

Appropriations, 2026	$52,500,000
Committee recommendation	54,000,000

PROGRAM DESCRIPTION

As authorized by Scholarships for Opportunity and Results Act [SOAR] and as part of a three-part comprehensive funding strategy, the District of Columbia receives funds for District of Columbia Public Schools [DCPS], public charter schools, and Opportunity Scholarships. The intent of this comprehensive funding approach was to ensure progress and improvement of DCPS and public charter schools, while ensuring continued funding to support the Opportunity Scholarship Program for students to attend private schools.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $54,000,000 for school improvement. These funds are allocated as follows: $18,000,000 for District of Columbia Public Schools, $18,000,000 for Public Charter Schools, and $18,000,000 for Opportunity Scholarships. The Committee notes the importance of a rigorous evaluation of the SOAR program.

FEDERAL PAYMENT FOR THE DISTRICT OF COLUMBIA NATIONAL GUARD

Appropriations, 2026	$600,000
Committee recommendation	600,000

PROGRAM DESCRIPTION

The Major General David F. Wherley, Jr. District of Columbia National Guard Retention and College Access Program provides tuition assistance for nonresident District of Columbia National Guard members.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $600,000 for the D.C. National Guard designated for the Major General David F. Wherley, Jr. District of Columbia National Guard Retention and College Access Program.

FEDERAL PAYMENT FOR TESTING AND TREATMENT OF HIV/AIDS

Appropriations, 2026	$4,000,000
Committee recommendation	4,000,000

PROGRAM DESCRIPTION

There are approximately 12,000 people living with HIV in the District of Columbia. This appropriation supports the District's efforts to end the HIV epidemic.

COMMITTEE RECOMMENDATION

The Committee recommendation includes a Federal payment of $4,000,000 to support testing and treatment of HIV/AIDS.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

Appropriations, 2026	$8,000,000
Committee recommendation	8,000,000

PROGRAM DESCRIPTION

Approximately one-third of the District of Columbia is served by a combined sewer system, constructed by the Federal Government in 1890, in which both sanitary waste and stormwater flow through the same pipes. When the collection system or the Blue Plains treatment plant reach capacity, typically during periods of heavy rainfall, the system is designed to overflow the excess water. This mixture of sewage and stormwater runoff is discharged to the Anacostia and Potomac Rivers, Rock Creek, and tributary waters between 60 and 75 times each year. The Clean Rivers Project includes deep underground storage tunnels, side tunnels to reduce flooding, pump station rehabilitation, and the elimination of over a dozen CSO outfalls along the Potomac and Anacostia Rivers and Rock Creek. When completed in 2030, this project is expected to vastly improve water quality and significantly reduce contaminated discharges into and debris in our Nation's capital waterways as well as improve the health of the Chesapeake Bay.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $8,000,000.

TITLE V

INDEPENDENT AGENCIES

ADMINISTRATIVE CONFERENCE OF THE UNITED STATES

SALARIES AND EXPENSES

Appropriations, 2026	$3,430,000
Committee recommendation	3,430,000

PROGRAM DESCRIPTION

The Administrative Conference of the United States [ACUS] is an independent agency and advisory committee created to study administrative processes in order to recommend improvements to Congress and agencies.

COMMITTEE RECOMMENDATION

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

COMMODITY FUTURES TRADING COMMISSION

SALARIES AND EXPENSES

Appropriations, 2026	$365,000,000
Committee recommendation [1]	370,000,000

[1] Funding for the Commodity Futures Trading Commission alternates each fiscal year between the Financial Services and General Government Appropriations Act and the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act.

PROGRAM DESCRIPTION

The Commodity Futures Trading Commission [CFTC] oversees our Nation's futures, options, and swaps markets. The Commission's mission is to foster transparent, open, competitive and financially sound derivatives markets. Effective oversight by the CFTC protects market participants from fraud, manipulation, and abusive practices, and protects the public and our economy from systemic risk related to derivatives.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $370,000,000 for operating expenses of the Commodity Futures Trading Commission. The Committee recommendation includes $5,773,000 for the Office of the Inspector General. The bill does not include user fees on derivatives contracts.

Data Security.—The CFTC is directed to brief 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. This briefing shall detail the specific guidelines the CFTC has in place

for the approval of requests by CFTC staff for such access; and how the CFTC stores and shares this data securely with the Securities and Exchange Commission.

Market Surveillance Oversight.—The Committee requests oversight from the CFTC on the Midwest Premium issue and encourages the CFTC to take prompt action to ensure that aluminum end users are protected from fraud, manipulation, and abusive practices that are prohibited by the Commodity Exchange Act. The Committee directs the CFTC to brief the Committee on Appropriations within 90 days of enactment of this act on the duty-paid benchmark that is applied to domestic, recycled, or tariff-exempt aluminum purchases by end users.

CONSUMER PRODUCT SAFETY COMMISSION

SALARIES AND EXPENSES

Appropriations, 2026	$150,975,000
Committee recommendation	135,000,000

PROGRAM DESCRIPTION

The Consumer Product Safety Commission [CPSC] is an independent Federal regulatory agency, created in 1972, and is responsible for protecting the public against unreasonable risks of injury from consumer products; assisting consumers to evaluate the comparative safety of consumer products; developing uniform safety standards for consumer products and minimizing conflicting State and local regulations; and promoting research and investigation into the causes and prevention of product-related deaths, illnesses, and injuries.

In carrying out its mandate, the CPSC establishes mandatory product safety standards, where appropriate, to reduce the unreasonable risk of injury to consumers from consumer products; helps industry develop voluntary safety standards; bans unsafe products if it finds that a safety standard is not feasible; monitors recalls of defective products; informs and educates consumers about product hazards; conducts research and develops test methods; collects and publishes injury and hazard data; and promotes uniform product regulations by governmental units.

COMMITTEE RECOMMENDATION

The Committee recommends $135,000,000 for the CPSC.

Data Sharing.—The Committee encourages the CPSC to continue pursuing data sharing agreements with the Departments of Health and Human Services, Veterans Affairs, and of Defense and other Federal departments and agencies that have consumer product-related injury data to improve its ability to identify, assess, and address product risks.

Imported Products.—The Committee directs the CPSC to brief the Committee within 90 days of enactment of this act on its efforts to train foreign manufactures about U.S. safety standards.

Industry Outreach.—The Committee directs CPSC to brief the Committee on its work with industry stakeholders on product safety risks within 180 days of enactment of this act.

Ombudsman.—The Committee directs CPSC to brief the House and Senate Committees on Appropriations on the work of the Ombudsman including its work with small businesses and consumers.

Performance Targets.—Within 90 days of the enactment of this act, the Committee directs the Commission to report on the performance measure data for the last five fiscal years. The report should include annual performance measurement data for each performance measure.

Research and Reports.—The Committee appreciates that the CPSC released the "Injuries and Death Associated with Nursery Products Among Children Younger than Age Five" report in April 2026, and encourages the CPSC to notify the Committee of any delays in release of such materials.

ADMINISTRATIVE PROVISIONS—CONSUMER PRODUCT SAFETY COMMISSION

Section 501 continues a prohibition of 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 continues a provision preventing CPSC from promulgating, implementing, administering, or enforcing any CPSC regulation to ban gas stoves as a class of products.

COUNCIL OF THE INSPECTORS GENERAL ON INTEGRITY AND EFFICIENCY

SALARIES AND EXPENSES

Appropriations, 2026	$5,450,000
Committee recommendation	850,000

PROGRAM DESCRIPTION

The Council of the Inspectors General on Integrity and Efficiency [CIGIE] is an independent entity established within the executive branch to address integrity, economy and effectiveness issues that transcend individual Government agencies and aid in the establishment of a professional, well-trained and highly skilled workforce in the Offices of Inspectors General.

COMMITTEE RECOMMENDATION

The Committee recommends $850,000 for CIGIE.

Report Accessibility.—The Committee directs the Council of the Inspectors General on Integrity and Efficiency [CIGIE] and Offices of Inspectors General [OIG] to promptly publish all reports on oversight.gov. The Committee further encourages CIGIE and OIGs to maintain active public website access to archived reports on oversight.gov to ensure continuous public accessibility of the reports in all funding circumstances.

ELECTION ASSISTANCE COMMISSION

SALARIES AND EXPENSES

Appropriations, 2026	$23,860,000
Committee recommendation	23,860,000

PROGRAM DESCRIPTION

The Election Assistance Commission [EAC] was created by the Help America Vote Act of 2002 [HAVA] (Public Law 107–252) and is charged with implementing provisions of that act relating to the reform of Federal election administration. The EAC assists State and local election officials by testing and certifying election equipment, sharing best practices to improve the administration of Federal elections, and providing them with information about the voting system standards established by HAVA.

COMMITTEE RECOMMENDATION

The Committee recommends $23,860,000 for the Election Assistance Commission's salaries and expenses.

Election Resources.—The Committee encourages the EAC to conduct a multi-year study on the funding needs at a State and local level to administer elections. The study should include a determination of States' ability to collect standardized cost data from local jurisdictions and a design for a standardized survey collection instrument that accounts for existing challenges in research on election costs. Following deployment of the survey instrument, the study should also include analysis of the survey data. The EAC is encouraged to use sampling techniques to the extent such techniques yield reliable and representative data.

ELECTION SECURITY GRANTS

Appropriations, 2026	$45,000,000
Committee recommendation	50,000,000

COMMITTEE RECOMMENDATION

The Committee recommends $50,000,000 for Election Security Grants.

FEDERAL COMMUNICATIONS COMMISSION

SALARIES AND EXPENSES

Appropriations, 2026	$416,112,000
Committee recommendation	398,342,000

PROGRAM DESCRIPTION

The Federal Communications Commission [FCC] is charged with regulating interstate and international communications by radio, television, wire, satellite, and cable. The FCC is also charged with promoting the safety of life and property through wire and radio communications. The mandate of the FCC under the Communications Act is to make available to all people of the United States a rapid, efficient, nationwide, and worldwide wire and radio communication service. The FCC performs five major functions to fulfill this charge: (1) spectrum allocation; (2) creating rules to promote fair competition and protect consumers where required by market conditions; (3) authorization of service; (4) enhancing public safety and homeland security; and (5) enforcement.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $398,342,000 for the salaries and expenses of the FCC, which will be derived from offsetting collections. The Committee also recommends that up to $132,681,000 be retained from spectrum auction activities to fund the administrative expenses of conducting such auctions.

988 Suicide and Crisis Lifeline.—The Committee supports efforts by the FCC to improve access to the 9–8-8 Suicide and Crisis Lifeline by initiating the rulemaking process for proximity-based routing of calls. The Committee encourages the FCC to also consider regulations that would ensure each provider of commercial mobile services transmits all calls and text messages made or sent to 9–8-8, including a call or text message that originates from a non-service-initiated handset, and that Multi-Line telephone systems can directly initiate a call to 9–8-8. The FCC shall brief the House and Senate Committees on Appropriations within 180 days following finalized rulemaking.

Agency Coordination.—In recognition of their vital role in advancing and preserving universal communication services, the FCC is encouraged to coordinate efforts with the Rural Utility Service to optimize the use of limited resources and promote broadband deployment in rural America.

Artificial Intelligence [AI]-Generated Robocalls.—The Committee commends the FCC for adopting a declaratory ruling effectively banning the use of AI-generated robocalls, but remains concerned that rapidly developing AI technology is becoming dangerously harder to detect. Within 60 days of enactment of this act, the FCC shall brief the Committees on Appropriations on this matter.

Broadband Funding Map Compliance.—No less than 90 days after the enactment of this act, the Commission shall submit a report to the Committee with a comprehensive update on the measures the Commission has taken to coordinate with relevant Federal agencies and populate the Broadband Funding Map with the required data pursuant to Section 60105 of the Infrastructure Investment and Jobs Act (Public Law 117–58). In its report, the Commission shall identify any challenges with incomplete data availability or accessibility.

Contraband Cell Phones.—The Committee remains concerned about the exploitation of contraband cell phones in prisons and jails nationwide and urges the FCC to explore all available options, including the use of geofencing, quiet zones, network-based solutions, and beacon technology. Additionally, the Committee supports the continued examination of whether State prisons could safely use "micro-jammers" given the expansion of their use at Federal correctional sites and the question of the FCC's legal authority to permit this type of solution. The FCC is directed to brief the House and Senate Committees on Appropriations within 90 days of enactment of this act on the legal, technical, or operational challenges surrounding GN Docket No. 13–111 and any related dockets.

Pirate Radio Operators.—The Committee commends the FCC for implementing the PIRATE Act and taking decisive action this year against violators of this important law. The FCC is encouraged to continue prioritizing pirate radio enforcement and is directed to up-

date the Committees on Appropriations on additional enforcement actions taken during the fiscal year.

Robocalls.—The Committee continues to be concerned that scammers are increasingly using robocalls to target Americans, especially older Americans, seeking to swindle them out of their hard-earned life savings. The Committee commends the FCC for demanding that the telecommunications industry adopt and implement a robust call authentication system to combat illegal robocalling and caller ID spoofing. The Committee directs the FCC to prioritize resources to combat illegal robocalling and caller ID spoofing.

Satellite Industry.—The Committee recognizes the FCC for supporting, through licensing, rulemakings, and regulatory oversight, the growing U.S. satellite industry, which includes low Earth orbit broadband communications networks, earth observation and imaging satellites, and other commercial satellite constellations. Given the growing industry, the Committee supports additional resources for the new Space Bureau to ensure it can undertake timely review of license applications and related work of U.S. satellite systems.

Spectrum.—The Committee recognizes the need to make available more high-, mid-, and low-band spectrum for the expansion of broadband and 5G technology and encourages the FCC to continue their work to hold auctions of licensed spectrum and make available unlicensed spectrum that allows small and large providers the ability to expand broadband and 5G technology throughout the United States.

Tribal E–Rate.—The Committee supports increasing access to the E–Rate programs for Tribal communities to include Tribal Essential Community-Serving Institutions as eligible for E–Rate funding. Because Tribal Essential Community-Serving Institutions have not been eligible since the creation of E–Rate in 1996, Tribes have historically missed out on being eligible for this critical Federal program. Not later than 90 days after enactment of this act, the FCC is directed to brief the House and Senate Committees on Appropriations on the status of this issue.

Universal Service Fund [USF] Programs.—The Committee remains concerned that too many Americans living in rural areas lack access to broadband at speeds necessary to fully participate in the Internet age. The Committee urges the FCC to prioritize unserved and underserved areas in all USF programs.

ADMINISTRATIVE PROVISIONS—FEDERAL COMMUNICATIONS COMMISSION

Section 510 continues a provision relating to the Anti-deficiency Act.

Section 511 continues a provision prohibiting the FCC from changing rules governing the USF regarding single connection or primary line restrictions.

FEDERAL DEPOSIT INSURANCE CORPORATION

OFFICE OF THE INSPECTOR GENERAL

Appropriations, 2026	$48,500,000
Committee recommendation	48,500,000

PROGRAM DESCRIPTION

The Federal Deposit Insurance Corporation [FDIC] Office of the Inspector General [OIG] conducts audits, investigations, and other reviews to assist and augment the FDIC's contribution to the stability of, and public confidence in, the Nation's financial system. A separate appropriation more effectively ensures the OIG's independence consistent with the Inspector General Act of 1978 and other legislation.

COMMITTEE RECOMMENDATION

The Committee recommends $48,500,000 for the Federal Deposit Insurance Corporation Office of the Inspector General. Funds are to be derived from the Deposit Insurance Fund and the Federal Savings and Loan Insurance Corporation Resolution Fund.

FEDERAL ELECTION COMMISSION

SALARIES AND EXPENSES

Appropriations, 2026	$80,857,000
Committee recommendation	80,857,000

PROGRAM DESCRIPTION

The Federal Election Commission [FEC] was created through the 1974 Amendments to the Federal Election Campaign Act of 1971 (Public Law 93–443). Consistent with its duty of executing our Nation's Federal campaign finance laws, and in pursuit of its mission of maintaining public faith in the integrity of the Federal campaign finance system, the FEC conducts three major regulatory programs: (1) providing public disclosure of funds raised and spent to influence Federal elections; (2) enforcing compliance with restrictions on contributions and expenditures made to influence Federal elections; and (3) administering public financing of presidential campaigns.

COMMITTEE RECOMMENDATION

The Committee recommends $80,857,000 for the Federal Election Commission.

FEDERAL LABOR RELATIONS AUTHORITY

SALARIES AND EXPENSES

Appropriations, 2026	$29,500,000
Committee recommendation	27,687,000

PROGRAM DESCRIPTION

The Federal Labor Relations Authority [FLRA] carries out five statutory responsibilities in relation to the Federal workforce: (1) determining the appropriateness of units for labor organization representation; (2) resolving complaints of unfair labor practices; (3) adjudicating exceptions to arbitrator's awards; (4) adjudicating legal issues relating to the duty to bargain; and (5) resolving impasses during negotiations.

The FLRA's authority is divided by law and by delegation among a three-member authority and an Office of General Counsel, appointed by the President and subject to Senate confirmation; and the Federal Service Impasses Panel, which consists of seven part-time members appointed by the President.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $27,687,000 for the Federal Labor Relations Authority.

FEDERAL PERMITTING IMPROVEMENT STEERING COUNCIL

ENVIRONMENTAL REVIEW IMPROVEMENT FUND

Appropriations, 2026	
Committee recommendation	$5,000,000

PROGRAM DESCRIPTION

This appropriation supports the authorized activities of the Environmental Review Improvement Fund and the Federal Permitting Improvement Steering Council. The Council will lead on-going government-wide efforts to modernize the Federal permitting and review process for major infrastructure projects and work with Federal agency partners to implement and oversee adherence to the statutory requirements set forth in the Fixing America's Surface Transportation Act of 2015.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $5,000,000 for the Federal Permitting Improvement Steering Council's [FPISC] Environmental Review Improvement Fund. The Committee directs the FPISC to submit a report on the funds made available in section 70007 of Public Law 117–169, including obligations by fiscal year, anticipated future obligations by fiscal year, a description of how such funds have been used to date, and the types of projects these funds have been used to help steer through the permitting process.

FEDERAL TRADE COMMISSION

SALARIES AND EXPENSES

Appropriations, 2026	$383,600,000
Committee recommendation	405,000,000

PROGRAM DESCRIPTION

The Federal Trade Commission [FTC] administers a variety of Federal antitrust and consumer protection laws. Activities in the antitrust area include detection and elimination of illegal collusion, anticompetitive mergers, unlawful single-firm conduct, and injurious vertical agreements. The FTC enforces consumer protection laws involving advertising, marketing, and financial practices; fights consumer fraud; and addresses privacy and identity protection concerns.

COMMITTEE RECOMMENDATION

The Committee recommendation provides $405,000,000 for the salaries and expenses of the FTC.

The Congressional Budget Office estimates $313,000,000 of collections from Hart-Scott-Rodino premerger filing fees and $17,000,000 of collections from Do-Not-Call fees will partially offset the appropriation requirement for this account. The total amount of direct appropriations for this account is therefore estimated at $75,000,000.

AI Enhanced Scam Prevention Strategy.—The Committee recognizes the rapid evolution of artificial intelligence-enabled fraud, including deepfake driven impersonation, romance scams, and other AI augmented deception techniques that enable scammers to exploit consumers at unprecedented scale. The Committee directs the FTC to brief the House and Senate Committees on Appropriations within 180 days of enactment of this act on a comprehensive strategy to combat AI enhanced scams. The Committee asks that the FTC coordinate with the FCC on AI-driven, telecommunications enabled fraud vectors.

Adoption Intermediaries.—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 House and Senate Committees on Appropriations within 120 days of enactment of this act on the findings, enforcement actions taken, and any recommendations for legislative or regulatory action.

Consumer Protection in Diamond Marketing.—The Committee is concerned that consumer-facing advertising and labeling practices for diamonds and diamond-like products may create misleading or deceptive impressions where materially different products are marketed using the same or insufficiently qualified terminology. The Committee notes that consumers reasonably understand the term "diamond," when used without qualification, to refer to a naturally occurring product. The Committee encourages the Federal Trade Commission to study the prevalence of this issue and explore actions to ensure that consumer-facing marketing, labeling, and advertising practices for diamonds and related products do not create misleading net impressions and include clear and conspicuous disclosure sufficient for a reasonable consumer to distinguish between natural diamonds and synthetic laboratory-grown stones.

Contact Lenses.—The Committee recognizes the important role that regulation of the contact lens industry plays in patient safety. The Committee continues to support the longstanding regulation and oversight of the contact lens marketplace, including enforcement of the Contact Lens Rule's verification and prescription release requirements. The Committee directs the FTC to prioritize patient safety under its existing authority. Therefore, the FTC is

further directed to brief the Committee on Appropriations not later than 90 days after enactment of this act on its plans to protect patients from health risks associated with illegal contact lens substitutions and communication challenges associated with prescription verification, including robo-calls. The Committee also encourages the FTC to continue its consumer education activities.

Financial Scams and Frauds.—The Committee encourages the FTC to continue its collaboration and coordination with usa.gov and mymoney.gov and develop a centralized and comprehensive online resource page for victims of financial scams and frauds, which includes links to www.ReportFraud.ftc.gov, as well as information about recovery steps and best practices after being scammed.

Funeral Rule.—The Committee recognizes the FTC's efforts to monitor compliance with the funeral rule. The Committee encourages FTC to modernize the rule so that consumers have the ability to access online price lists and to study the practices of for-profit cemeteries.

Green Guide.—The Committee is concerned that the FTC has not updated the Environmental Marketing Claims Guide ("Green Guides") in over a decade. The Committee directs the FTC within 120 days of enactment of this act to brief the House and Senate Committees on Appropriations on the steps the Commission is taking to update these guides. The briefing should include a timeline for update, how stakeholder input will be accounted for, and anticipated areas of revision.

Interstate License Portability.—The Committee encourages the FTC to continue its work on interstate portability and healthcare competition and directs the FTC to brief the Committees on Appropriations on this topic within 180 days of enactment of this act.

Made in U.S.A.—The Committee remains deeply concerned that companies continue to violate the FTC Act by falsely labeling wholly imported products as "Made in U.S.A.", undermining consumer trust and disadvantaging legitimate domestic producers. The Committee directs the FTC to pursue the strongest possible enforcement actions against such violations, including requiring disgorgement of all ill-gotten gains, admissions of liability where appropriate, and the full use of its authority under section 5(m) of the FTC Act and the Made in USA Labeling Rule. The Committee also recognizes the importance of the FTC's enforcement capabilities to protect American consumers.

Monopoly and Illegal Online Content.—The Committee strongly urges the FTC to investigate whether concentration in the social media market and a corresponding lack of meaningful competition act as a disincentive for the development of new features, such as better and more effective content moderation regarding illegal content such as controlled substances.

Negative Option Billing.—The Committee notes that, last year, the Federal Trade Commission's "Click-to-Cancel" rule was vacated in Federal court. An appropriate rule can improve negative option contract experiences for Americans subject to truly deceptive trade practices. However, certain state-regulated products, such as insurance and service contracts, employ subscription billing to the benefit of consumers and are subject to State-level oversight on disclosure, consent, and cancellation. As the Federal Trade Commission

has now made known its intention to revisit the vacated rule, the Committee remains concerned that the vacated rule failed to comply with the statutory requirement that its rules define unfair or deceptive acts or practices "with specificity," see 15 U.S.C. 57a(a)(1)(B), failed to comply with 15 U.S.C. 1012(b), and inappropriately applied economy-wide despite the absence of evidence of unfair or deceptive acts in all sectors. It is the recommendation of this Committee that any future proposed rule addressing negative option billing promulgated by the Federal Trade Commission should be significantly narrowed, extend only to problematic market sectors, and not apply to market sectors subject to State-level oversight of disclosure, consent, and cancellation of consumer contracts.

Researcher Data Access.—Billions of human interactions occur on a small number of social media platforms, but the public has little insight into what occurs there other than what platforms choose to share. This has significant implications for the FTC's ability to protect consumers of social media platforms. The Committee directs the FTC to work with other Federal agency partners to convene stakeholders and within 1 year of enactment report on best practices and codes of conduct for the sharing of data with independent researchers to study platform behavior, in a way that would best inform the FTC's work while protecting the privacy of user information.

GENERAL SERVICES ADMINISTRATION

PROGRAM DESCRIPTION

The General Services Administration [GSA] was established by the Federal Property and Administrative Services Act of 1949 (Public Law 81–152) when Congress mandated the consolidation of the Federal Government's real property and administrative services. GSA is organized into the Public Buildings Service, the Federal Acquisition Service, the Office of Government-wide Policy, and the Office of Citizen Services.

COMMITTEE RECOMMENDATION

1244 Speer Boulervard.—The Committee is aware of efforts to rename the Federal building located at 1244 Speer Boulevard in Denver, Colorado, and any such efforts should include consultation with local community leaders, residents, civic organizations, and other stakeholders in Colorado.

Addressing Delinquent Repairs in Buildings Housing the Federal Judiciary.—The Committee recognizes the need for clear, long-term planning to address the most urgent delinquent repairs and alterations in government-owned buildings that house Federal Judiciary operations. The Committee also expects GSA to collaborate with the Judiciary to identify its most urgent requirements in GSA's annual budget requests and to explain in that request GSA's process for balancing the Judiciary's priorities against other priorities of the Executive Branch. Furthermore, the Committee directs GSA and the Judiciary to provide technical assistance to the House and Senate Committees on Appropriations regarding delinquent repair

projects in government-owned buildings that house Federal Judiciary operations that are estimated to cost under $4,000,000.

Bridge of the Americas Land Port of Entry.—The Committee directs the General Services Administration [GSA], in coordination with U.S. Customs and Border Protection, to conduct a feasibility study regarding the proposed expansion at the Bridge of the Americas Land Port of Entry in El Paso, Texas. The study shall include: (1) congestion and capacity effects at alternative ports of entry; (2) impacts to cross-border trade flows and freight efficiency; and (3) effects on regional economic activity. Not later than 180 days after enactment of this act, GSA shall brief the Committees on Appropriations of the House of Representatives and the Senate detailing the results of the study.

Child Labor Violations.—The Committee directs GSA to provide a briefing on the steps they are taking to abide with child labor laws within 180 days of enactment of this act. The Committee directs GSA to add entities found to cause the death or serious injury of a child to the list of suspended and debarred contractors listed at www.SAM.gov.

Classical Federal Buildings.—The Committee recognizes that Federal public buildings should be visibly identifiable as civic buildings and reflect regional, traditional, and classical architectural heritage. Public architecture should uplift and beautify public spaces, respect regional traditions, and ennoble our system of self-government. The Committee believes this is best achieved by designing Federal buildings in classical or traditional architectural styles. The Committee encourages the General Services Administration to incorporate classical and traditional architecture in the planning and design of future Federal buildings. The Committee directs GSA to provide a briefing that includes a comprehensive list of federally owned assets that include elements of classical or traditional architecture or any semblance of historic elements to the House and Senate Committees on Appropriations within 180 days of enactment of this act.

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 the completion of these studies.

Courthouse Maintenance.—The Committee is concerned with the GSA's management of Federal courthouses across the country, including the Dirksen Courthouse in Chicago and the Roszkowski Courthouse in Rockford, both within the Northern District of Illinois [NDIL]. These courthouses face avoidable disruptions to daily operations of courts nationwide due to maintenance delays. The Committee directs GSA to submit quarterly project reports to the House and Senate Committees on Appropriations for all funded courthouse projects within the Administrative Office of the U.S. Courts [AO], within 90 days of enactment of this act. Such reports should detail the AO projects in progress, including work completed, current project status, projected timelines, negative impacts on Court operations with steps taken to reduce disruptions to Court operations, and cost increases as a result of project delays.

Covered Telecommunications Equipment and Services.—The Federal Acquisition Service is encouraged to take action to ensure that no products from Lorex, Dahua, or Huawei Technology are included on GSA Advantage.

Cybersecurity Trainings.—The Committee directs GSA to require all employees of GSA to complete all mandatory cyber and privacy trainings within 120 days of enactment of this act. The GSA shall notify the House and Senate Committees on Appropriations when such actions have been completed.

Data Access for Federal Agency Websites.—The Committee recognizes the importance of ensuring that the public can access real-time data easily whether through government-developed resources or in partnership with external providers. The Committee encourages all Federal agencies to consider solutions to improve accurate, real-time data access of published information, including the cybersecurity and feasibility of enabling automated data retrieval on public-facing websites.

Dennis DeConcini Port of Entry.—The Committee directs GSA to work with CBP on a detailed report and timeline within 90 days of the date of enactment of this act outlining the Dennis DeConcini Port of Entry modernization project and a detailed timeline for project completion. The report shall align with the annual LPOE priority list, outline projected CBP costs, and explain how CBP will engage with State and local entities and the specific milestones and timeline for the project's completion. The Committee directs GSA to provide a briefing on this report within 90 days of enactment of this act.

Digital Identity Authentication Adoption.—The Committee recognizes potential efforts to adopt digital identity authentication technologies to accompany Federal benefit verification practices. To maximize efficiency of such adoptions, the Committee encourages that any new digital identity authentication technology includes a public disclosure about the success rate of the selected vendors, including regular auditing during post-deployment phases. Furthermore, the Committee encourages that any adoption accounts for the digital literacy and accessibility needs of the populations served by that Federal benefit. Adoption practices should also consider methods that bad actors may employ to evade the technology and recommendations for how to track and mitigate these risks. Furthermore, any such adoption should disclose data privacy standards that will be instituted around any biometric verification process, and collect learned best practices from agencies that have already adopted similar digital identity authentication measures for their own use cases.

Dirksen Courthouse.—The Dirksen Courthouse in Chicago is adjacent to vacant federally owned buildings that are in critical disrepair. The Committee has provided funding to GSA for the demolition of these properties, as previous proposals for the private redevelopment of the properties raised significant concerns about increased security risks to the courthouse and Federal agencies located in the courthouse complex. The Committee commends GSA for its efforts to involve stakeholders in discussions to address the State Street properties in Chicago, and GSA is expected to continue

to provide advance notice to and consult with the Committee before taking any actions with respect to these properties.

Disposals and Relocations.—The Committee directs GSA to provide advanced 30-day notification prior to a public announcement of the intent to dispose of any property in GSA's jurisdiction. Such notification should include an appraised value, and justification for disposal. Within sixty days of the completed sale, GSA should provide the Committee with details outlining the proceeds from each sale.

Early Termination of Leases.—The Committee directs GSA to provide a report detailing all costs and penalties associated with early termination of leases, including amounts paid and relevant lease terms, to the Committees on Appropriations within 30 days of each lease termination executed by GSA.

Federal Asset Sales.—The Committee directs GSA to provide a briefing outlining the proceeds from all Federal asset sales, within 60 days of the original transfer, to the House and Senate Committees on Appropriations.

Federal Risk and Authorization Management Program.—The Committee welcomes efforts to increase Federal agencies' access to secure cloud computing products and services. 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, particularly in terms of establishing clear objectives, process, opportunities for stakeholder input, and how plans to ensure security of solutions will work. Therefore, the Committee encourages GSA to provide a briefing, within 180 days of enactment, and report on the implementation plan for FedRAMP 20x.

Five-Year Plan.—GSA is reminded that the Committee expects to receive an updated Five-Year Plan submitted annually with the GSA congressional budget justification, per statute.

GSA Childcare Facilities.—The Committee directs GSA to provide a briefing within 180 days on the status and operations of childcare centers located in GSA-managed facilities. These briefings will include (1) the current number and location of operational centers; (2) accreditation status and cost-sharing arrangements; (3) the impact of recent staffing reductions on program oversight, quality, and accessibility; and (4) expenditures spent and/or saved related to childcare oversight and facility upgrades.

Hart-Dole-Inouye Federal Center in Battle Creek, MI.—The Committee is concerned with the announced disposal of the Hart-Dole-Inouye building. The Committee directs GSA to provide a briefing to the Committee outlining the costs of the sale and the cost comparison of not disposing or selling the building.

Improving Constituent Service Experiences through AI.—The Committee recognizes the importance of improving customer satisfaction for constituents seeking information about benefits and government resources. The Committee encourages the General Services Administration to work with Federal agencies to develop improved customer experiences when interfacing with their government websites. This should include hiring full-time technical experts with relevant experience and the employment of best prac-

tices for effective government website rollouts, cybersecurity and data privacy, accessibility, and regular user testing and feedback.

Improving Constituent Service Experiences through AI.—The Committee recognizes the importance of improving customer satisfaction for constituents seeking information about benefits and government resources. The Committee encourages the GSA to work with Federal agencies to develop improved customer experiences when interfacing with their government websites.

Innovative Technologies for Federal Building Maintenance.—The Committee recognizes that exterior building cleaning, window washing, and maintenance involve substantial cost, time, and safety risk. The Committee is aware that domestically manufactured unmanned aircraft systems [UAS] and autonomous robotic technologies have demonstrated the ability to perform these functions at significantly reduced cost with improved safety outcomes in commercial applications. The Committee directs the GSA to evaluate and conduct pilot demonstrations of UAS and autonomous robotic systems for exterior maintenance operations. Not later than 180 days after the date of enactment of this act, the Administrator shall submit to the Committees on Appropriations of both Houses of Congress a report that includes an assessment of the potential cost savings and safety improvements associated with these technologies compared to traditional methods.

Land Port of Entry [LPOE] Infrastructure Capital Plan.—The Committee directs GSA to submit a report that details its prioritization of LPOE infrastructure capital investment projects, the methods and models used to determine prioritization, and an overview of Public-Private Partnership agreements not later than 30 days of enactment of this act and thereafter included in the budget request. GSA should coordinate with CBP and OMB on the annual 5-year LPOEs modernization plan, which is based on CBP's operational priorities and should include plans to complete the modernization of pre-9/11 POEs along the northern border.

Land Port of Entry Maintenance and Repairs.—A 2019 GAO report found that GSA and CBP need to improve their process for sharing certain relevant information, including respective facility assessments and repairs at land border crossings, to ensure land ports of entry are better maintained. The Committee directs the GSA to brief the committee within 180 days of enactment on the steps the agency has taken to improve information sharing with CBP related to maintenance and repairs, and to ensure maintenance and repairs meet CBP's mission needs.

Mobile Friendly Government Websites.—The Committee directs the GSA to fully implement the Connected Government Act by determining an industry-standard framework for evaluating mobile friendliness, compiling a complete report of all Federal websites that are non-compliant, and developing a plan of action to address non-compliant websites. The Committee additionally requests a briefing on the progress of these actions within 180 days of the enactment of this act.

New Taskforces.—The Committee notes the Public Building Service is currently utilizing a significant amount of resources by directing 120 FTEs to work on a new taskforce. The Committee directs GSA to provide a monthly briefing to the House and Senate

Committees on Appropriations on the activities of any new taskforce. The briefing shall also include a list of all properties GSA has identified, procured, or advised other government agencies on and the cost of such properties.

Open Government.—The Committee appreciates the work of the Open Government Federal Advisory Committee. In addition to its existing authorities and responsibilities, the Committee encourages the Chair of the OG Federal Advisory Committee to brief the appropriate committees of jurisdiction, including Senate Judiciary, Senate Homeland Security and Governmental Affairs, House Oversight and Accountability, and relevant House and Senate Appropriations subcommittees. Agencies are encouraged to submit, within 120 days of enactment, plans detailing how they will ensure CDO offices have necessary capacity to fulfill statutory responsibilities through internal prioritization, cross-agency collaboration, and leveraging existing infrastructure. The Committee affirms GSA's role as the primary coordinating entity for open government efforts across Federal agencies and encourages GSA to engage with State, local, Tribal, and territorial governments in the advancement of open government initiatives, including the development of National Action Plans.

Open Government Data Act.—The Federal Chief Data Officers Council shall brief the appropriate committees of jurisdiction, including the Senate Appropriations Committee and the Senate Homeland Security and Governmental Affairs, regarding the status of implementation of the Open Government Data Act, including pending benchmarks such as the public availability of full data catalogs. Further, agencies shall submit, within 120 days of enactment, a report to the Senate Appropriations Committee detailing how they will ensure Chief Data Officer offices have necessary capacity to fulfill statutory responsibilities through internal prioritization, cross-agency collaboration, and leveraging existing infrastructure. Furthermore, the Committee affirms GSA's role as the primary coordinating entity for open government efforts across Federal agencies and directs GSA to engage with State, local, Tribal, and territorial governments in the advancement of open government initiatives, including the development of National Action Plans.

Plum Island Closure and Sale.—The Committee expresses support for the Department of Homeland Security [DHS] and GSA's efforts to remediate and transfer ownership of Plum Island. Both agencies are encouraged to work together expeditiously on the Plum Island Closure and Sale project. GSA should provide the Committee with a briefing on the status of the visioning sessions within 180 days.

SAM.GOV.—The Committee directs GSA to provide a briefing to the House and Senate Committees on Appropriations within 60 days of enactment of this act on the impact of its proposed certification requirement process changes, including the operational and compliance impacts on registrants; the guidance and procedures GSA has used to implement and enforce the changes; and the steps GSA has taken to ensure transparent implementation and minimize adverse consequences for affected entities.

Santa Teresa.—The Committee recognizes the significant role of land ports of entry along the southwest border in facilitating increased international trade and interdicting fentanyl seized by CBP. The Committee also acknowledges that the GSA findings in its completed feasibility study for the expansion and modernization of the Santa Teresa Land Port of Entry [STLPOE] would dramatically increase STLPOE's capacity to facilitate increased international trade and interdict fentanyl seized by CBP. Therefore, the Committee urges GSA to work expeditiously with CBP to immediately begin the assessments necessary for the project to be compliant with the National Environmental Policy Act and to complete the Program Development Study for STLPOE's expansion and modernization. The Committee also urges GSA to submit a site acquisition and design prospectus to the OMB in time for the prospectus to be ready for congressional authorization and appropriations for fiscal year 2028.

Santa Teresa Land Port of Entry [LPOE].—The Committee recognizes that land ports of entry along the southwest border have a significant role in facilitating increased international trade and interdicting fentanyl seized by U.S. Customs and Border Protection [CBP]. The Committee also acknowledges that the GSA's findings in its completed feasibility study for the expansion and modernization of the Santa Teresa Land Port of Entry [STLPOE] would dramatically increase STLPOE's capacity to facilitate increased international trade and interdict fentanyl seized by CBP. Furthermore, the Committee acknowledges the prioritization of STLPOE's modernization in CBP's report to the Committee, pursuant to the Fiscal Year 2024 Homeland Security Subcommittee's Explanatory Statement. Therefore, the Committee provides no less than $1,500,000 for the completion of the project design study and environmental impact statement for the modernization and expansion of STLPOE.

Secure Online Access.—The Committee supports the use of shared service, high-assurance identity verification and authentication to enhance online security, protect user accounts, streamline access to government services, and reduce fraud in Federal digital platforms. Such solutions should ensure that users are properly verified prior to accessing each public website of an agency that requires user authentication and that personal identifiable information and sensitive records are protected from unauthorized access, misuse or disclosure. The Committee encourages GSA to provide a briefing on the status of website integration and performance not later than 90 days after enactment of this act.

Standards for Federal Data.—The Committee encourages the GSA to partner with NIST to provide guidance of formatting standards for Federal data in compliance with the Open Government Data Act (Title II of the Foundations for Evidence-Based Policymaking Act of 2018, Public Law 115–435). Furthermore, the Committee encourages the resulting formatting standards to be publicly available to States and local data providers and governments to encourage the adoption of those standards and the seamless integration of government data at all levels.

The National Archives in Seattle.—The Committee recognizes that the Federal Archives and Records Center at NARA's Sand Point facility, which is in disrepair, houses invaluable and signifi-

cant Territorial, Native American, archival and Federal records for Alaska, Hawaii, Idaho, Oregon, Washington, and outlying areas. The Federal records stored at the Sand Point facility hold significant value to individuals and organizations, including Indian Tribes and Alaska Native organizations, State agencies, higher education institutions, researchers, scientists, students, and individuals. GSA is directed to continue to provide advance notice to and consult with the Committee regarding the overall project schedules and critical milestones for repair projects at the Sand Point facility, and before any actions requiring the movement of records. Further, the Committee directs GSA, in consultation with NARA, to continue consultation with impacted State and Tribal governments on the analysis and design of a future construction project for a long-term records storage facility in the Seattle, Washington region.

The Open Government Advisory Committee.—The Committee directs the GSA to brief the House and Senate Committees on Appropriations on how the work previously conducted by the Open Government Advisory Committee is continuing to strengthen openness and transparency across the Federal Government.

Wilbur J. Cohen.—The Committee is concerned with the announced disposal of the Wilbur J. Cohen building. The Committee directs GSA to provide a briefing to the House and Senate Committees on Appropriations on how GSA plans to abide with the requirements outlined in the National Historic Preservation Act within 30 days of enactment of this act.

FEDERAL BUILDINGS FUND—LIMITATIONS ON AVAILABILITY OF REVENUE

(INCLUDING TRANSFER OF FUNDS)

Limitation on availability, 2026	$9,686,761,000
Committee recommendation	10,308,251,000

The Federal Buildings Fund [FBF] finances the activities of the Public Buildings Service, 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 by using 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.

CONSTRUCTION AND ACQUISITION

Limitation on availability, 2026	$165,661,000
Committee recommendation	42,500,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends a limitation of $42,500,000 for construction and acquisition projects:

State	Description	Amount
AK	Anchorage, U.S. Courthouse	21,000,000
PR	Clemente Ruiz-Nazario U.S. Courthouse and Degetau Federal Building	20,000,000
	Environmental Remediation	1,500,000

Innovative Wood Products.—The Committee supports the GSA in investing and using bio-based materials, including domestically produced innovative wood products and mass timber. The Committee supports the implementation and utilization of bio-based materials in Federal building construction.

REPAIRS AND ALTERATIONS

Limitation on availability, 2026	$933,553,000
Committee recommendation	1,549,154,000

PROGRAM DESCRIPTION

Under this activity, GSA executes its responsibility for repairs and alterations of both Government-owned and -leased facilities under the control of GSA.

COMMITTEE RECOMMENDATION

The Committee recommends a limitation of $1,549,154,000 for repairs and alterations.

RENTAL OF SPACE

Limitation on availability, 2026	$5,574,593,000
Committee recommendation	5,843,868,000

PROGRAM DESCRIPTION

The rental of space program funds the leasing of privately-owned buildings when federally-owned space is not available, including space occupied by Federal agencies, including in U.S. Postal Service facilities.

COMMITTEE RECOMMENDATION

The Committee recommends a limitation of $5,843,868,000 for rental of space.

BUILDING OPERATIONS

Limitation on availability, 2026	$3,012,954,000
Committee recommendation	2,872,729,000

PROGRAM DESCRIPTION

This activity provides for the operation of all Government-owned facilities under the jurisdiction of GSA and building services in GSA-leased space where the terms of the lease do not require the lessor to furnish such services. Services included in building operations are cleaning, protection, maintenance, payments for utilities and fuel, grounds maintenance, and elevator operations.

COMMITTEE RECOMMENDATION

The Committee recommends a limitation of $2,872,729,000 for building operations.

Preventing Procurement From Foreign Entities of Concern.—The Committee directs GSA not to enter into a contract with or award Federal financial assistance to a "foreign entity of concern" as defined by section 9901(6) of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 (15 U.S.C. 4651(8)) consistent with 15 CFR 231.104 that manufactures solar modules as defined by 26 U.S.C. 45X 3(c)(3)(B)(v). Additionally, GSA should preference procurement of electricity from solar modules manufactured with domestic content.

Safety Station Guidelines in Public Buildings.—To better assess implementation progress and identify barriers to deployment of General Services Administration Bulletin FMR C–2024–01, "Safety Station Program Guidelines in Federal Facilities," issued December 21, 2023, the Committee directs GSA, in coordination with U.S. Department of Health and Human Services and relevant Federal agencies, to collect and report data on agency adoption of this guidance in a briefing to the Committee within 90 days of enactment of this act. The briefing shall include: (1) the number and percentage of Federal agencies that have implemented or begun implementing Safety Station programs consistent with the Bulletin; (2) the number of agencies that have consulted or worked with GSA to develop or deploy such programs; (3) the number and percentage of GSA-owned and leased properties that have established Safety Stations or comparable capabilities; and (4) any identified challenges, resource gaps, or additional guidance needed to support broader implementation.

GOVERNMENT-WIDE POLICY

Appropriations, 2026	$64,000,000
Committee recommendation	38,000,000

PROGRAM DESCRIPTION

The Office of Government-wide Policy [OGP], working cooperatively with other agencies, provides the leadership needed to develop and evaluate policies associated with high-performance buildings and real property, acquisition policy, personal property, travel and transportation management, vehicles and aircraft, committee and regulations management, and management of Federal spending data. OGP collaborates with partner agencies and other stakeholders to improve public access to policy information and support data and improve transparency in Government.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $38,000,000 for the Office of Government-wide Policy.

Modernizing Legacy Federal IT.—The Committee urges the GSA to direct agencies to develop a plan to modernize legacy systems that includes an evaluation of how to leverage deterministic AI tools for refactoring outdated software code and how agencies are utilizing existing marketplace procurement channels, such as the

Department of War's Tradewinds platform, to speed automation technology to market. The GSA shall brief the Committee no later than 180 days after enactment on agencies' progress toward developing and implementing such IT modernization plans.

OPERATING EXPENSES

Appropriations, 2026	$48,000,000
Committee recommendation	51,000,000

PROGRAM DESCRIPTION

Operating Expenses supports a variety of operational activities which are not feasible or appropriate for a user fee arrangement. Major programs include the personal property utilization and donation activities of the Federal Acquisition Service; the real property utilization and disposal activities of the Public Buildings Service; and the Management and Administration activities, including support of Government-wide emergency response and recovery activities, and top-level agency-wide management, administration, and communications activities.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $51,000,000 for Operating Expenses.

CIVILIAN BOARD OF CONTRACT APPEALS

Appropriations, 2026	$10,248,000
Committee recommendation	10,346,000

PROGRAM DESCRIPTION

The Civilian Board of Contract Appeals is responsible for resolving contract disputes between government contractors and Federal agencies.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $10,346,000 for the Civilian Board of Contract Appeals.

OFFICE OF INSPECTOR GENERAL

Appropriations, 2026	$73,837,000
Committee recommendation	73,837,000

PROGRAM DESCRIPTION

This appropriation provides agency-wide audit and investigative functions to identify and correct management and administrative deficiencies within GSA, which create conditions for existing or potential instances of fraud, waste, and mismanagement. The audit function provides internal audit and contract audit services. Contract audits provide professional advice to GSA contracting officials on accounting and financial matters related to the negotiation, award, administration, repricing, and settlement of contracts. 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. 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 an appropriation of $73,837,000 for the Office of Inspector General.

ALLOWANCES AND OFFICE STAFF FOR FORMER PRESIDENTS

Appropriations, 2026	$5,353,000
Committee recommendation	5,402,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends $5,402,000 for allowances and office staff for former Presidents.

FEDERAL CITIZEN SERVICES FUND

(INCLUDING TRANSFER OF FUNDS)

Appropriations, 2026	$70,000,000
Committee recommendation	71,000,000

PROGRAM DESCRIPTION

The Federal Citizen Services Fund provides for the salaries and expenses of the Office of Citizen Services and Innovative Technologies [OCSIT]. OCSIT provides the means for citizens, businesses, other governments, and the media to obtain information and services easily from the Government via the Web, email, printed media, and telephone. OCSIT leads several interagency groups to share best practices and develop strategies for improving the way Government provides services to the American public.

The Federal Citizen Services [FCS] Fund is financed from annual appropriations to pay for the salaries and expenses of OCSIT staff and Citizens Services programs. Reimbursements from Federal agencies pay for the direct costs of information services OCSIT provides on their behalf. The FCS Fund also receives funding from user fees for publications ordered by the public, payments from private entities for services rendered, and gifts from the public. All income is available without regard to fiscal year limitations, but is subject to an annual aggregate expenditure limit as set forth in appropriation acts.

COMMITTEE RECOMMENDATION

The Committee recommends $71,000,000 for the Federal Citizen Services Fund.

TECHNOLOGY MODERNIZATION FUND

Appropriation, 2026	$5,000,000
Committee recommendation	5,000,000

The Technology Modernization Fund [TMF] is designed to be a full cost recovery fund that finances the transition of Federal agencies from antiquated legacy IT systems to modern IT platforms. The Fund is administered by GSA in accordance with recommendations made by an inter-agency TMF Board established by the Modernizing Government Technology Act. The Fund was established to provide upfront funding for modernization investments, which agencies are required to repay over a period of up to 5 years.

COMMITTEE RECOMMENDATION

The Committee includes $5,000,000 for the TMF.

ASSET PROCEEDS AND SPACE MANAGEMENT FUND

Appropriation, 2026	$143,328,000
Committee recommendation	193,328,000

This account provides appropriations for the purposes of carrying out actions pursuant to the recommendations of the Public Buildings Reform Board focusing on civilian real property.

COMMITTEE RECOMMENDATION

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

ADMINISTRATIVE PROVISIONS—GENERAL SERVICES ADMINISTRATION

(INCLUDING TRANSFER OF FUNDS)

Section 520 authorizes GSA to use funds for the hire of passenger motor vehicles.

Section 521 authorizes GSA to transfer funds within the Federal buildings fund to meet program requirements.

Section 522 requires that the fiscal year 2027 budget request and courthouse projects meet certain standards.

Section 523 provides 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 requested rate.

Section 524 permits GSA to pay small claims less than $250,000 made against the Government.

Section 525 provides that certain lease agreements must conform to an approved prospectus.

Section 526 requires a GSA spending plan for each E–Gov project funded through the Federal Citizen Services Fund.

Section 527 is a new provision clarifying the reimbursable authority of GSA's Office of Evaluation Sciences.

Section 528 is a new provision providing funds for initiatives related to the Federal Buildings Fund to be awarded as:

State	Account	Project Name	Recipient	Recommended ($)	Requestor(s)
AL	General Services Administration (GSA)	Frank M. Johnson Courthouse Complex Repairs	U.S. District Court for the Middle District of Alabama.	$3,500,000	Britt
AL	General Services Administration (GSA)	Hugo L. Black U.S. Courthouse	U.S. District Court for the Northern District of Alabama.	3,900,000	Britt
DE	General Services Administration (GSA)	J. Caleb Boggs Federal Building—Capital Improvements.	General Services Administration	500,000	Coons
GA	General Services Administration (GSA)	Security Infrastructure at the Richard B. Russell Building in Atlanta, Georgia.	United States District Court, Northern District of Georgia.	308,000	Ossoff, Warnock
ME	General Services Administration (GSA)	Fort Kent Land Port of Entry	General Services Administration	3,091,000	Collins
MI	General Services Administration (GSA)	Federal Building Roof and Safety Improvements	General Services Administration	2,500,000	Peters
MS	General Services Administration (GSA)	Cochran Courthouse—Lighting BAS Replacement	U.S. District Court for the Southern District of Mississippi.	400,000	Hyde-Smith
RI	General Services Administration (GSA)	John O. Pastore Federal Building	General Services Administration	700,000	Reed

HARRY S TRUMAN SCHOLARSHIP FOUNDATION

SALARIES AND EXPENSES

Appropriations, 2026	$2,970,000
Committee recommendation	2,500,000

PROGRAM DESCRIPTION

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 an appropriation of $2,500,000 for the Harry S Truman Scholarship Foundation.

Eliminating Ideological Bias.— The Committee remains aware of continued concerns regarding ideological bias in the selection process of Truman Scholars, including the 2026 class of Truman Scholars. The Harry S Truman Scholarship Foundation (the Foundation) is directed to pursue the proposed changes identified in its report, requested in last year's joint explanatory statement, detailing the ways it can improve its application process to correct for its repeated lack of ideological diversity in its grant of taxpayer-funded scholarships. Further, and not later than 90 days after enactment of this act, the Foundation is directed to submit a report to the Committees on the Foundation's progress in effecting these changes and the extent to which they will apply to the 2027 application process. The report shall also specify the steps the Foundation is taking to overcome the ideological bias of the advisors who submit candidates, including advisors' tendency to recruit from the same places on campus despite the Foundation's priorities and advice.

MERIT SYSTEMS PROTECTION BOARD

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

Appropriations, 2026	$49,135,000
Committee recommendation	44,163,000

PROGRAM DESCRIPTION

The Merit Systems Protection Board [MSPB] was established by the Civil Service Reform Act of 1978. The MSPB is an independent quasi-judicial agency manifested to protect Federal merit systems against partisan political and other prohibited personnel practices and to ensure adequate protection for employees against abuses by agency management.

The MSPB assists Federal agencies in running a merit-based civil service system. This is accomplished on a case-by-case basis through hearing and deciding employee appeals and on a systemic

basis by reviewing significant actions and regulations of the Office of Personnel Management [OPM] and conducting studies of the civil service and other merit systems. The intended results of the MSPB's efforts are to assure that personnel actions taken against employees are processed within the law and that actions taken by OPM and other agencies support and enhance Federal merit principles.

Case Processing.—The Committee directs the MSPB to continue reporting on a quarterly basis the average caseload for administrative judges and the average age for pending initial appeals by broad categories.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $44,163,000 for the Merit Systems Protection Board. The recommendation includes not more than $2,345,000 for adjudicating retirement appeals through an appropriation from the trust fund consistent with past practice.

MORRIS K. UDALL AND STEWART L. UDALL FOUNDATION

MORRIS K. UDALL AND STEWART L. UDALL TRUST FUND

Appropriations, 2026	$1,582,000
Committee recommendation	1,582,000

PROGRAM DESCRIPTION

The Morris K. Udall and Stewart L. Udall Trust Fund supports 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 Morris K. Udall and Stewart L. Udall Foundation also supports training programs for professionals in healthcare policy and public policy, such as the Native Nations Institute [NNI]. NNI, based at the University of Arizona, provides Native Americans with leadership and management training, and analyzes policies relevant to Tribes.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $1,582,000 for the Morris K. Udall and Stewart L. Foundation.

ENVIRONMENTAL DISPUTE RESOLUTION FUND

Appropriations, 2026	$3,862,000
Committee recommendation	3,862,000

PROGRAM DESCRIPTION

The U.S. Institute 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 Institute is part of the Morris K. Udall and Stewart L. Udall Foundation and serves as an impartial, nonpartisan institution providing professional expertise, services, and resources to all parties involved in such disputes. The Institute helps parties de-

termine 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 Institute maintains a roster of qualified facilitators and mediators with substantial experience in environmental conflict resolution and can help parties in selecting an appropriate neutral professional.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $3,862,000 for the Environmental Dispute Resolution Fund.

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

The National Archives and Records Administration [NARA] is the National record keeper, managing the Government's archives and records, and operating the Presidential libraries. NARA is an independent agency created by statute in 1934 and tasked with the unique mission to identify, access, protect, preserve, and make available for use the important documents and records of all three branches of the Federal Government. NARA administers the Information Security Oversight Office and is the publisher of the Federal Register. In addition, NARA is charged with additional responsibilities including mediating Freedom of Information Act disputes and coordinating controlled unclassified information.

OPERATING EXPENSES

Appropriations, 2026	$421,000,000
Committee recommendation	404,842,000

PROGRAM DESCRIPTION

This account provides for basic operations dealing with management of the Federal Government's archives and records, operation of presidential libraries, review for declassification of classified security information, and other duties.

COMMITTEE RECOMMENDATION

The Committee recommends $404,842,000 for operating expenses of NARA to facilitate public access to Federal records through both physical and digital means.

Alaskan Records.—NARA is commended for keeping its commitment to digitize the Territorial and Federal records generated in Alaska that are currently stored at the Sand Point facility in Washington; to ensure that such records are fully described, indexed, and posted online in an easily accessible and searchable format, both in the NARA Catalog and on the Alaska Digitization Project website, including those previously digitized by Family Search. The Committee expects NARA to continue to work expeditiously to complete this work. The Committee also directs NARA to reengage with stakeholders, including Alaska Native Tribes and Tribal organizations, Alaska historical societies, the State of Alaska, university libraries and archives, and other stakeholders, to describe what Alaskan records exist at Sand Point, which records

have been digitized to date, and which records are scheduled to be digitized. In addition, no later than 180 days after enactment of this act, NARA is directed to submit a report to the Committees that summarizes the consultations that have occurred, the result of those consultations, a list of records that have been digitized and posted online to date, which records have been prioritized for future work, and a timeline for completing the digitization.

Civil Rights Cold Case Review Board.—The Committee recognizes the vital importance of the Civil Rights Cold Case Records Review Board's work to expedite the review and public release of records of civil rights cold cases that occurred between January 1, 1940 and December 31, 1979, and supports the Board in continuing its work until it has been completed. The Committee directs NARA to provide a report on the status of the implementation of its statutory mandate under the Civil Rights Cold Case Records Collection Act of 2018 (Public Law 115–426), including the directives to (1) establish a collection of civil rights cold case records, (2) prepare and publish the subject guidebook and index to the collection, and (3) establish criteria for transmitting copies of civil rights cold case records to NARA.

The National Archives in Seattle.—The Committee appreciates NARA's efforts to work with GSA and consult with impacted State and Tribal governments to ensure Federal records at the Sand Point facility are stored at a future long-term records storage facility in the Seattle, Washington region. The Committee directs NARA to provide advance notice to and consult with the Committees on Appropriations before taking any action with respect to the permanent relocation of archival records from the Sand Point facility.

OFFICE OF INSPECTOR GENERAL

Appropriations, 2026	$5,920,000
Committee recommendation	5,920,000

PROGRAM DESCRIPTION

The mission of the Office of Inspector General [OIG] is to ensure that NARA safeguards and preserves the government records while providing the people with access to them. The OIG accomplishes this by combating fraud, waste, and abuse through high-quality objective audits and investigations covering all aspects of agency operations at facilities nationwide. The OIG also serves as an independent, internal advocate for the economy, efficiency, and effectiveness of NARA and its operations.

COMMITTEE RECOMMENDATION

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

REPAIRS AND RESTORATION

Appropriations, 2026	$8,000,000
Committee recommendation	9,500,000

PROGRAM DESCRIPTION

This account provides for the repair, alteration, and improvement of Archives facilities and presidential libraries nationwide, and provides adequate storage for holdings. Funding made available will better enable NARA to maintain its facilities in proper condition for public visitors, researchers, and NARA employees, and also maintain the structural integrity of the buildings.

COMMITTEE RECOMMENDATION

The Committee recommends $9,500,000 for the repairs and restoration account.

ADMINISTRATIVE PROVISION—NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

Section 530 is a provision providing funds for initiatives related to the preserving and publishing of historical records to be awarded as follows:

State	Account	Project Name	Recipient	Recommended ($)	Requestor(s)
AK	National Archives and Records Administration (NARA)	Arctic Research Data Archive	University of Alaska Fairbanks	350,000	Murkowski
AK	National Archives and Records Administration (NARA)	Digitization of Southeast Alaska Indigenous Knowledge for Present and Future.	Sealaska Heritage Institute	999,000	Murkowski
AK	National Archives and Records Administration (NARA)	Qasgiput—Our Learning Place: Preserving, Celebrating, and Promoting 10,000 Years of Culture.	Calista Education and Culture	633,000	Murkowski
AK	National Archives and Records Administration (NARA)	Strengthening Access to Alaska's Military Historical Records.	Aleutian Pribilof Islands Association	300,000	Murkowski
AZ	National Archives and Records Administration (NARA)	Navajo Nation Historic Database Modernization	Navajo Nation Heritage and Historic Preservation Department.	1,190,000	Gallego, Kelly
CT	National Archives and Records Administration (NARA)	Connecticut Museum of Culture and History for Digitization.	Connecticut Historical Society DBA Connecticut Museum of Culture and History.	250,000	Blumenthal, Murphy
CT	National Archives and Records Administration (NARA)	Connecticut Veterans Memory Project	Connecticut Veterans Foundation, Inc.	270,000	Blumenthal, Murphy
CT	National Archives and Records Administration (NARA)	Secure Digital Preservation of Sensitive Government Records.	Connecticut State Library	750,000	Blumenthal, Murphy
DE	National Archives and Records Administration (NARA)	Delaware Public Archives—Education Records	Delaware Public Archives	100,000	Blunt Rochester, Coons
GA	National Archives and Records Administration (NARA)	Digitizing Historical Collections to Expand Access and Engagement.	National Center for Civil and Human Rights Inc.	350,000	Ossoff, Warnock
HI	National Archives and Records Administration (NARA)	Hula Archiving and Preservation Initiative	Hula Preservation Society	512,000	Hirono, Schatz
HI	National Archives and Records Administration (NARA)	Materiality and Movement: Oral History Preservation and Access.	Bishop Museum	884,000	Hirono, Schatz
HI	National Archives and Records Administration (NARA)	Uluulu: The Henry Kuualoha Giugni Moving Image Archive of Hawaii.	University of Hawaii System	250,000	Hirono, Schatz
MA	National Archives and Records Administration (NARA)	Blue Hill Observatory Record—Digitization of the America's Longest Continuous Historical Weather Archive.	Blue Hill Observatory & Science Center, Inc.	685,000	Markey, Warren
MA	National Archives and Records Administration (NARA)	Digitizing the History of Roxbury MA	Black Biz Dev Inc.	265,000	Markey, Warren
MD	National Archives and Records Administration (NARA)	Developing Essential Infrastructure for a Small Rural Museum.	Camp Ritchie Museum, Inc.	100,000	Alsobrooks, Van Hollen
MD	National Archives and Records Administration (NARA)	Digitizing Historic Documents and Artworks at the Walters Art Museum.	Trustees of the Walters Art Gallery t/a The Walters Art Museum.	300,000	Alsobrooks, Van Hollen
MD	National Archives and Records Administration (NARA)	Maryland Digital Legislature Online	Johns Hopkins University	250,000	Van Hollen
MN	National Archives and Records Administration (NARA)	Minnesota Mining History Digitization and Access Project.	Minnesota Public Radio	245,000	Klobuchar, Smith
NH	National Archives and Records Administration (NARA)	James W. Foley Legacy Foundation Archives	James W. Foley Legacy Foundation	457,000	Shaheen
NH	National Archives and Records Administration (NARA)	Town of Greenland Historical Archives	Town of Greenland	224,000	Shaheen

State	Account	Project Name	Recipient	Recommended ($)	Requestor(s)
NJ	National Archives and Records Administration (NARA)	Voorhees Township Vital Records Organization Project	Voorhees Township	120,000	Kim
NM	National Archives and Records Administration (NARA)	Digitization of CABQ and UNM Large Format Architectural.	City of Albuquerque	350,000	Heinrich
NY	National Archives and Records Administration (NARA)	9/11 25th Anniversary Conducting Oral Histories	StoryCorps, Inc.	750,000	Blumenthal, Booker, Gillibrand, McCormick, Murphy, Schumer
NY	National Archives and Records Administration (NARA)	Preserving and Processing New York City Historical Collections.	The Trustees of Columbia University in the City of New York.	800,000	Schumer
PA	National Archives and Records Administration (NARA)	Mann Center for the Performing Arts Legacy Archival Project.	Mann Center for the Performing Arts	250,000	Fetterman, McCormick
RI	National Archives and Records Administration (NARA)	Archiving and Digitization of Museum Collection	The World War II Foundation	100,000	Reed
RI	National Archives and Records Administration (NARA)	Preserving Pawtucket's History	City of Pawtucket	550,000	Reed
RI	National Archives and Records Administration (NARA)	RI Department of State Document Preservation	Rhode Island Department of State	250,000	Reed
RI	National Archives and Records Administration (NARA)	The Providence Journal Photographic Archive: Preservation and Public Access.	Providence Public Library	500,000	Reed
UT	National Archives and Records Administration (NARA)	Centerville City Public Records Digitization & Management Project.	Centerville City	400,000	Curtis
VT	National Archives and Records Administration (NARA)	The Vermont Folklife Archive: Preserving and Providing Access to Vermont's Cultural Memory.	Vermont Folklife Center	520,000	Sanders
WA	National Archives and Records Administration (NARA)	Evergreen Radio Reading Service Digitization	Washington Secretary of State	120,000	Murray
WV	National Archives and Records Administration (NARA)	Database of Coal Workers' Pneumoconiosis Benefit Claims In the Robert C. Byrd Center for Congressional History and Education.	Congressional Education Foundation, Inc.	250,000	Justice

OFFICE OF GOVERNMENT ETHICS

SALARIES AND EXPENSES

Appropriations, 2026	$23,037,000
Committee recommendation	23,051,000

PROGRAM DESCRIPTION

The Office of Government Ethics [OGE] is charged by law to provide overall direction of executive branch policies designed to prevent conflicts of interest and ensure high ethical standards for executive branch employers. The OGE carries out these responsibilities by promulgating and maintaining enforceable standards of ethical conduct for millions of civilian employees in more than 140 executive branch agencies and the White House; overseeing a financial disclosure system that reaches tens of thousands of public and hundreds of thousands of confidential financial disclosure report filers; ensuring that executive branch ethics programs are in compliance with applicable ethics laws and regulations; and, providing direct education and training products to more than 4,000 ethics officials executive branch-wide. OGE is also responsible for creating and operating an electronic public financial disclosure system for the executive branch under the Stop Trading on Congressional Knowledge [STOCK] Act.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $23,051,000 for salaries and expenses of the Office of Government Ethics.

OFFICE OF PERSONNEL MANAGEMENT

SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF TRUST FUNDS)

Appropriations, 2026	$167,535,000
Committee recommendation	145,973,000

PROGRAM DESCRIPTION

The Office of Personnel Management [OPM] is responsible for management of Federal human resources policy and oversight of the merit civil service system. Although individual agencies are largely responsible for personnel operations, OPM provides a government-wide framework for human resources policy, advises and assists agencies (often on a reimbursable basis) with workforce planning and personnel matters, and ensures that agency operations are consistent with requirements of law on issues such as veterans' preference and compliance with merit systems principles. OPM oversees examination of applicants for employment in the competitive service and issues regulations and policies on recruitment, hiring, classification and pay, training, and other aspects of personnel management. OPM is also responsible for administering the retirement, health benefits, and life insurance programs affecting most Federal employees, retired Federal employees, and their families and survivors.

COMMITTEE RECOMMENDATION

The Committee recommends a general fund appropriation of $145,973,000 for the salaries and expenses of OPM. The Committee includes funding for OPM's highest priorities, i.e., the Postal Service Health Benefits program, improvements to Retirement Services, and IT modernization improvements.

Administrative Leave.—Within 90 days of enactment of this act, the Committee directs OPM to provide a report on the number of Federal employees placed into administrative leave for more than 10 days per calendar year since January 2025, the length of time of each period of administrative leave per employee, and the costs incurred from paying the salaries and benefits of employees while they were placed on administrative leave. The report shall be presented at the department, agency and subagency level, and include occupational series information. Further, OPM is directed to update www.data.opm.gov on a monthly basis with the number of employees currently on administrative leave at each agency.

Contracting.—OPM is directed to notify the Committee within 24 hours of issuing any sole source contracts or competitive contracts issued to support OPM's activities valued at $2,000,000 or more.

Federal Direct Hire Authority Data.—The Committee recognizes the importance of understanding the full landscape of direct hire authorities available to Federal agencies. The Committee directs GAO to examine the landscape of direct hire authorities available to Federal agencies, and provide a briefing of all direct hire authorities currently in effect, including those established by Congress through statute, approved by the OPM Director pursuant to sections 3304 and 3114 of title 5, or granted through Executive Order or other administrative action. GAO is directed to brief the House and Senate Committees on Appropriations on its preliminary findings not later than 180 days after enactment of this act.

Government-wide Federal Workforce Training on Tribal Consultation.—The Committee notes that it is critical that Federal employees understand that they have a responsibility to uphold Federal trust and treaty responsibilities to Tribes. The Committee directs OPM to work with the Department of Interior, in consultation with Tribal Nations, to support training resources and courses for the Federal workforce regarding Tribal Treaty and Reserved Rights, and government to government Consultation and to update such materials as needed. Within 60 days of enactment of this act, the Committee directs OPM to provide a briefing regarding the agency's efforts to ensure that Federal workers who work with Tribal Nations on policies with Tribal implications are properly trained on these issues.

HR 2.0.—Within 30 days of enactment of this act, the Committee directs OPM to provide a report detailing: (1) consultation and coordination with the current HR and payroll shared services providers in the planning and execution of the HR 2.0 modernization initiative, as well as the migration of any existing missions and functions; (2) details on whether agencies have requested waivers from participation in HR 2.0, whether such requests have been approved or denied, and the justification for such approvals or denials; (3) the elimination of legacy systems under HR 2.0, including

a timeline and dates by which these systems will be eliminated; and (4) the status of the HR 2.0 project and schedule adherence in accordance with the HRIT Modernization contract.

Identity Protection Coverage.—OPM provides identity theft and credit monitoring protection services to individuals impacted by the 2015 data breach. The Committee directs OPM to provide a briefing within 120 days of enactment of this act on the status of these programs.

Retirement Services.—OPM is directed to continue to brief the Committee quarterly on its efforts and progress to reduce delays and improve customer service, agencies' transition to the Online Retirement Application [ORA], and the average time it takes a caller to reach an OPM operator and the number and percentage of unanswered calls. At the first quarterly briefing following enactment of this act, the Committee directs OPM to detail the steps OPM is taking to reduce the backlog of retirement applications and improve processing timelines, current staffing levels dedicated to retirement processing compared to the previous three fiscal years, and barriers to adoption of the ORA for agencies that have not made the transition.

LIMITATION

(TRANSFER OF TRUST FUNDS)

Limitation, 2026	$214,605,000
Committee recommendation	229,027,000

PROGRAM DESCRIPTION

These funds will be transferred from the appropriate trust funds of the Office of Personnel Management to cover administrative expenses for the retirement and insurance programs.

COMMITTEE RECOMMENDATION

The Committee recommends a limitation of $229,027,000 for administrative expenses.

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF TRUST FUNDS)

Appropriations, 2026	$6,839,000
Committee recommendation	6,839,000

PROGRAM DESCRIPTION

The Office of Inspector General [OIG] is charged with establishing policies for conducting and coordinating efforts which promote economy, efficiency, and integrity in the Office of Personnel Management's [OPM] activities which prevent and detect fraud, waste, and mismanagement in the agency's programs. Contract audits provide professional advice to agency contracting officials on accounting and financial matters regarding the negotiation, award, administration, repricing, and settlement of contracts. Internal agency 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, healthcare providers, and insurance subscribers. The investigative function provides for the detection and investigation of improper and illegal activities involving programs, personnel, and operations. Administrative sanctions debar from participation in the health insurance program those healthcare providers whose conduct may pose a threat to the financial integrity of the program itself or to the well-being of insurance program enrollees.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $6,839,000 for salaries and expenses of the Office of Inspector General.

(LIMITATION ON TRANSFER FROM TRUST FUNDS)

Limitation, 2026	$29,192,000
Committee recommendation	29,192,000

COMMITTEE RECOMMENDATION

The Committee recommends a limitation on transfers from the trust funds in support of the Office of Inspector General activities totaling $29,192,000.

OFFICE OF SPECIAL COUNSEL

SALARIES AND EXPENSES

Appropriations, 2026	$31,585,000
Committee recommendation	31,585,000

PROGRAM DESCRIPTION

The U.S. Office of Special Counsel [OSC] provides a safe channel for Federal employees to report waste, fraud, abuse, and threats to public health and safety.

Caseload Reporting.—The Committee directs the OSC to, within 60 days of enactment of this act and not later than 45 days after the last day of each fiscal quarter, provide the House and Senate Committees on Appropriations with a report on new matters received and closed. The report should also include the number of Hatch Act complaints and of whistleblower disclosures received and closed.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $31,585,000 for Office of Special Counsel.

PRIVACY AND CIVIL LIBERTIES OVERSIGHT BOARD

SALARIES AND EXPENSES

Appropriations, 2026	$13,700,000
Committee recommendation	13,700,000

PROGRAM DESCRIPTION

The Privacy and Civil Liberties Oversight Board [PCLOB] is an independent agency within the executive branch established by the

Implementing Recommendations of the 9/11 Commission Act of 2007 (Public Law 110–53). The Board is the successor to the board created within the Executive Office of the President under the Intelligence Reform and Terrorism Prevention Act of 2004 (Public Law 108–458) as recommended in the July 22, 2004 report of the National Commission on Terrorist Acts Upon the United States (the 9/11 Commission).

The board's purpose is to review and analyze actions the executive branch takes to protect the Nation from terrorism, ensuring the need for such actions is balanced with the need to protect privacy and civil liberties; and to 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.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $13,700,000 for the Privacy and Civil Liberties Oversight Board.

PUBLIC BUILDINGS REFORM BOARD

SALARIES AND EXPENSES

Appropriations, 2026	$3,605,000
Committee recommendation	3,605,000

PROGRAM DESCRIPTION

The Public Buildings Reform 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 cost to the Government.

COMMITTEE RECOMMENDATION

The Committee recommends $3,605,000 for the Public Buildings Reform Board [PBRB].

The PBRB is directed to refrain from moving forward with a sale of the Sand Point facility until all of its records are digitized and available online or relocated to another facility in the Seattle area.

SECURITIES AND EXCHANGE COMMISSION

SALARIES AND EXPENSES

Appropriations, 2026	$2,149,000,000
Committee recommendation	1,908,000,000

PROGRAM DESCRIPTION

The Securities and Exchange Commission [SEC] is an independent agency responsible for administering many of the Nation's laws regulating the areas of securities and finance.

The mission of the SEC is to administer and enforce Federal securities laws in order to protect investors, maintain fair, orderly, and efficient markets, and promote capital formation. This includes ensuring full disclosure of appropriate financial information, regulating the Nation's securities markets, and preventing and policing fraud and malpractice in the securities and financial markets.

COMMITTEE RECOMMENDATION

The Committee recommends a total budget (obligational) authority of $1,908,000,000 for the salaries and expenses of the SEC, to be fully derived from fee collections.

CAT Funding.—The Committee directs the SEC to submit with its fiscal year 2028 budget request the cost to maintain and operate the CAT, which is funded through section 31 user fees. The request shall include a table and description of all costs associated with the CAT.

Consolidated Audit Trail [CAT] Oversight.—The Committee notes that the Office of the Inspector General's report dated March 31st, 2025, titled "Additional Oversight and Monitoring of the SEC's CAT Usage Is Needed," found that the SEC did not implement measures to proactively detect and prevent the external release of CAT data or regularly monitor the policy-based safeguards to ensure user compliance. The Committee appreciates that the SEC has committed to implementing the IG's recommendations to strengthen protections around CAT access. Given the sensitive nature of the information maintained within CAT, the Committee directs the SEC Inspector General to periodically review the agency's procedures and safeguards to ensure the continued prevention of data breaches.

Enforcement Cases.—The Committee directs the SEC to report to the Committee, within 60 days of the enactment of this act, with (1) the number of cases voluntarily dismissed in the last 2 years, and (2) the reasons for the dismissals, including whether there has been any intervening change in the law to justify the dismissal.

Reserve Fund Notifications.—The Committee appreciates the SEC's adherence to its obligation to notify Congress of the date, amount, and purpose of any obligation from the fund within 10 days of such obligation. The Committee directs the SEC, in its written notifications to Congress required by 15 U.S.C. 78d(i)(3) regarding amounts obligated from the SEC Reserve Fund, to specify: (1) the balance in the fund remaining available after the obligation is deducted; (2) the estimated total cost of the project for which amounts are being deducted; (3) the total amount for all projects that have withdrawn funding from the Reserve Fund since fiscal year 2012; and (4) the estimated amount, per project, that will be required to complete all ongoing projects which use funding derived from the Reserve Fund.

Section 31 User Fee Adjustments.—The Committee directs the SEC to submit to the Committee on Appropriations no later than 30 days after enactment of this act its recommendations of the best time during the fiscal year the fee rate should be set and the best time or times during the fiscal year for an adjustment to the fee rate. The Committee welcomes recommendations from the SEC notwithstanding any current statutory requirements.

SELECTIVE SERVICE SYSTEM

SALARIES AND EXPENSES

Appropriations, 2026	$31,300,000
Committee recommendation	32,300,000

PROGRAM DESCRIPTION

The Selective Service System is an independent Federal agency, operating with permanent authorization under the Military Selective Service Act (50 U.S.C. App. 451 et seq.). The agency is not part of the Department of Defense, but its basic mission 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. However, the Selective Service System remains the primary vehicle by which personnel will be brought into the military if Congress and the President should authorize a return to the draft.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $32,300,000 for the Selective Service System.

SMALL BUSINESS ADMINISTRATION

SALARIES AND EXPENSES

Appropriations, 2026	$323,118,000
Committee recommendation	260,157,000

PROGRAM DESCRIPTION

The Salaries and Expenses appropriation provides for the overall operating expenses of the Small Business Administration [SBA], including compensation and benefits for staff located at headquarters, regional, and district offices, rent and other agency-wide costs, and operating costs for program offices, including the Office of Capital Access, Office of Credit Risk Management, Office of Entrepreneurial Development, Office of Investments and Innovation, Office of Government Contracting and Business Development, Office of International Trade, Office of Management and Administration, and for other program and supporting offices.

COMMITTEE RECOMMENDATION

The Committee recommendation provides $260,157,000 for salaries and expenses of the SBA.

Childcare Availability.—The Committee recognizes that childcare availability is a critical factor supporting workforce participation and small-business growth. The Committee encourages the Small Business Administration to expand outreach, technical assistance, and lending support for entrepreneurs seeking to start or expand childcare businesses, particularly in rural and underserved communities.

Cybersecurity and IT Oversight at SBA.—No later than 180 days after the date of enactment of this act, the Administrator of the Small Business Administration will provide to the Committees on Appropriations and the Committees of jurisdiction in the House and Senate a list of all cybersecurity, software, artificial intelligence, or IT-related projects undertaken the previous fiscal year.

District Office Staffing Levels.—The Committee recognizes that operational resources and adequate staffing at district offices is es-

sential to the SBA's mission. District offices offer a critical line of communication and source of advice for small businesses. The SBA is encouraged to ensure each State has no fewer than seven full-time equivalent staffers across its district offices, and shall speedily fill vacant positions below that level.

Eligibility Changes.—The Committee is aware of concerns from small businesses that loan eligibility policies may lead to a significant number of small businesses no longer being eligible for SBA programs. As such, the Committee directs SBA to provide a briefing to the House and Senate Committees on Appropriations 30 days prior to issuing any policy notice, procedural notice, or administrative rulemaking action that could make any previously eligible small business applicant not eligible for participation in any SBA programs as a result of such policy notice, procedural notice, or administrative rulemaking.

Nonprofit Child Care Support.—The Committee recognizes the critical role of child care providers in supporting the economy and workforce, and encourages the Administrator to allow qualified nonprofit child care providers access to all SBA loan programs that for-profit child care providers may utilize. A qualified nonprofit provider must be in compliance with State licensing requirements, operate as a 501(c)(3) organization, primarily engage in providing child care for children from birth through school age including preschool or prekindergarten or care for school-age children outside of school hours or schedule, and comply with background checks for each employee and regular volunteer.

Outreach to Congressionally Directed Spending Recipients.—SBA shall conduct outreach to all Fiscal Year 2027 Congressionally Directed Spending recipients within 30 days after the enactment of this act, to begin the grant agreement development process. Furthermore, SBA shall provide full requirements and application materials to recipients within 30 days after the enactment of this act and promptly review application materials and draft grant agreements once submitted by recipients.

Paid Leave Tax Credit Outreach and Awareness.—Of the funds provided under this heading, not to exceed $2,000,000 shall be used for SBA to educate small businesses about the availability of the Paid Family and Medical Leave tax credit under Section 45S of the Internal Revenue Code [IRC] of 1986. In partnership with district offices, the SBA shall conduct outreach which could include targeted communications, education, training, and technical assistance to relevant parties.

Place of Business Requirement.—The Committee notes that Native and other minority-owned businesses have concerns about the effect and practicality of implementing the rule promulgated by the Administrator for the SBA 8(a) Business Development Program that proposes to clarify the place of business requirement in 13 CFR 124.501(k). The Committee expects the SBA to work closely with its authorizers on this issue.

Small Business Investment Company [SBIC] and SBIC Program Revenues.—The Committee is committed to ensuring that the collection and use of all fees, interest, and profits for the SBIC program follow statutory intent, as outlined in the Small Business Investment Act of 1958 (15 U.S.C. 681 et seq.). The Committee di-

rects SBA to brief the Committee and the Senate Committee on Small Business, on a biennial basis, on the collection and distribution of fee revenues and leverage charges collected on a rolling ten-year basis for the SBIC program.

Succession Planning Toolkit.—The Committee directs the SBA to develop a publicly available online toolkit that can be used by the SBA and its resource partners, including Small Business Development Centers, to guide small business owners through the process of creating a business succession plan, connect owners with relevant resources and provide information on employee ownership options, including Employee Stock Ownership Plans and cooperatives, as a succession planning strategy.

Tribal, Alaska Native Corporation and Native Hawaiian Contracting Opportunities.—The Committee recognizes the significant economic contributions of tribally owned businesses, Alaska Native Corporation subsidiaries, and Native Hawaiian Organization-owned firms to local and national economies. The Committee requests a briefing within 180 days of enactment of this act on existing procurement authorities to support Native participation in Federal contracting and how those are being implemented. The briefing should also provide the Committee with metrics on the current scope of contracting opportunities available to tribally owned businesses, Alaska Native Corporation subsidiaries, and Native Hawaiian Organization-owned firms.

USDA–SBA Memorandum of Understanding.—The Committee supports efforts to better help rural small businesses and encourages the SBA to continue collaborating with the U.S. Department of Agriculture [USDA] to improve service delivery, advice and assistance for small businesses, especially those in rural areas, including through the activities outlined in the memorandum of understanding signed November 20, 2023. The Committee directs the SBA, within 180 days of enactment of this act, in collaboration with USDA, to submit a report to the Committee on Appropriations of the Senate, the Committee on Small Business and Entrepreneurship of the Senate and the Committee on Small Business of the House of Representatives on the activities undertaken as a result of the memorandum of understanding. The report should include an update on barriers to the SBA programs for cooperatives and opportunities to collaborate on technical assistance, especially with respect to exportation and procurement.

ENTREPRENEURIAL DEVELOPMENT PROGRAMS

Appropriations, 2026	$330,000,000
Committee recommendation	330,000,000

PROGRAM DESCRIPTION

The SBA's Entrepreneurial Development Programs support non-credit business assistance to entrepreneurs. The appropriation includes funding for a vast network of resource partners located throughout the Nation, including Small Business Development Centers, Women's Business Centers, SCORE (previously Service Corps of Retired Executives) chapters, and Veterans Business Outreach Centers. This resource network and several other SBA pro-

grams provide training, counseling, and technical assistance to entrepreneurs.

COMMITTEE RECOMMENDATION

The Committee recommendation provides $330,000,000 for the SBA Entrepreneurial Development Programs. The Committee recommendations are displayed in the following table:

ENTREPRENEURIAL DEVELOPMENT PROGRAMS

[In thousands of dollars]

	Committee recommendation
Small Business Development Centers (SBDC)	150,000
Microloan Technical Assistance	41,000
State Trade Expansion Program (STEP)	20,000
Women's Business Centers (WBC)	27,000
Veterans Outreach	21,400
SCORE	17,000
Federal and State Technology (FAST) Partnership Program	9,000
Regional Innovation Clusters	9,000
PRIME Technical Assistance	7,000
Growth Accelerators	9,000
Native American Outreach	5,300
7(j) Technical Assistance Program	3,800
HUBZone Program	4,000
Entrepreneurship Education	2,000
Cybersecurity for Small Business Pilot Program	3,000
National Women's Business Council	1,500
Total, Entrepreneurial Development Programs	330,000

The Committee directs that the amounts provided for SBA's Entrepreneurial Development Programs, as specified in the table above, shall be administered in the same manner as previous years and shall not be reduced, reallocated, or reprogrammed to provide additional funds for other programs, initiatives, or activities without advance approval from the Committee.

Accountability for SBA Recipients and Beneficiaries.—The Committee directs SBA to process outstanding reimbursements to recipients within 15 days of enactment of this act and notify the Committee of any outstanding reimbursements. For all unawarded funds, SBA shall publish notices of funding opportunity for those amounts not later than 60 days after the date of enactment of this act, issue notices of award of those amounts not later than 120 days after the date of enactment of this act, and process reimbursement requests for such awards not later than 30 days after receiving the request.

Cybersecurity for Small Businesses.—The Committee recommends $3,000,000 for a Cybersecurity Assistance Pilot Program that will competitively award up to three grants to States to provide new small businesses with access to cybersecurity tools during their formative and most vulnerable years.

Federal and State Technology Partnership Program.—The Committee recommends $9,000,000 for the Federal and State Technology [FAST] Partnership Program in fiscal year 2027. The Committee supports the FAST program's efforts to reach innovative, technology-driven small businesses and to leverage the Small Busi-

ness Innovation Research [SBIR] and Small Business Technology Transfer [STTR] program to stimulate economic development. The FAST program is particularly important in States that are seeking to build high technology industries but are underrepresented in the SBIR/STTR programs. The Committee directs SBA to consider prioritizing awards to States that receive below the National median average of SBIRs/STTRs.

Growth Accelerators.—The Committee recommends $9,000,000 for growth accelerators-organizations that help entrepreneurs start and scale their business. The Committee recognizes the success of Growth Accelerators in spreading the growth of start-ups in areas of the country where funding from private capital is scarce.

HUBZone.—The Historically Underutilized Business Zones [HUBZone] program helps small businesses in urban and rural communities gain preferential access to Federal procurement opportunities. The Committee recommends $4,000,000 for the HUBZone program. The Committee is concerned by the SBA Inspector General's findings that the SBA Program Office's oversight did not ensure that it certified only eligible firms into the HUBZone program due to weakness in the certification process. The Committee encourages the SBA to update and implement HUBZone guidance, as well as implement a plan to mitigate information technology issues affecting the HUBZone certification process.

Native American Outreach.—The Committee recommends $5,300,000 for Native American Outreach directed by an Assistant Administrator of the Office of Native American Affairs, reporting directly to the SBA Administrator and responsible for assisting Native businesses in navigating SBA's capital access and contracting programs, supporting multi-agency workshops and Native supplier initiative events around the country, and facilitating Native contractors' participation in SBA's various small business contracting programs.

Obligation Reports.—The Committee directs SBA to provide monthly obligations reports, no later than 30 days after the enactment of this act and each month thereafter, on the EIDL programs including program name; account symbols; period of availability; unobligated balances; any recoveries; obligations for the past two fiscal years; and any remaining unobligated balances at the end of the month.

SBDC Minimum Funding Awards.—SBA should assess the minimum funding levels awarded to States and U.S. territories through the SBDC Program to ensure adequate resources are provided to meet the demand of each State. The SBA shall provide a report on its recommendations to the Committee within 180 days of enactment of this act.

SCORE.—The Committee recommends $17,000,000 for the SCORE Program (formerly known as the Service Corps of Retired Executives). The Committee is encouraged by improvements the SCORE program has made to address issues identified in the SBA Inspector General's audit of SCORE's fiscal year 2017 award and supports the program's efforts to improve operational accountability and service.

Small Business Development Centers.—The Committee recommends $150,000,000 for the Small Business Development Center [SBDC] Program for fiscal year 2027. SBDCs play an integral role in the SBA resource partner network that supports 1.2 million small business owners and aspiring entrepreneurs each year. Through more than 900 service centers, SBDCs provide management and technical assistance in key areas to small business clients throughout the Nation. The SBDC program is the largest grant program in the SBA's portfolio.

Veterans Outreach Programs.—The Committee supports funding for veterans programs and provides $21,400,000 for veterans outreach, which includes funding for Veterans Business Outreach Centers, Boots to Business, Veteran-Women Igniting the Spirit of Entrepreneurship, Entrepreneurship Bootcamp for Veterans with Disabilities, and Boots to Business Reboot.

Women's Business Centers.—The Committee recommends $27,000,000 for Women's Business Centers [WBCs]. The WBC program funds more than 100 nonprofit organizations that provide quality advising and training services to women entrepreneurs in socially or economically disadvantaged communities in an effort to help women start their own businesses. Participating organizations must match the Federal funding with one non-Federal dollar for every two Federal dollars during the first 2 years and on a one-to-one basis thereafter. The Committee recommends that the SBA refine and share its quarterly dashboard of performance goals with all WBCs for transparency and coordinate services with other business assistance programs to avoid duplication.

OFFICE OF INSPECTOR GENERAL

Appropriations, 2026	$37,020,000
Committee recommendation	37,020,000

PROGRAM DESCRIPTION

The SBA Office of Inspector General conducts audits to identify wasteful expenditures and program mismanagement, investigates fraud and other wrongdoing, and takes other actions to deter and detect waste, fraud, abuse, and inefficiencies in SBA programs and operations.

COMMITTEE RECOMMENDATION

The Committee recommendation provides $37,020,000 for the OIG. The Committee encourages the OIG to continue routine analysis and reporting on the SBA's oversight of the 7(a) loan program; effective management of counseling and training services offered by partner organizations; and the SBA's management of the Disaster Assistance Program.

OFFICE OF ADVOCACY

Appropriations, 2026	$10,109,000
Committee recommendation	10,109,000

PROGRAM DESCRIPTION

The Office of Advocacy, an independent office within the SBA, solicits and represents the views, concerns, and interests of small businesses before Congress, the White House, Federal agencies, Federal courts, and State policymakers.

COMMITTEE RECOMMENDATION

The Committee recommendation provides $10,109,000 for the Office of Advocacy.

BUSINESS LOANS PROGRAM ACCOUNT

(INCLUDING TRANSFER OF FUNDS)

Appropriations, 2026	$161,000,000
Committee recommendation	161,000,000

PROGRAM DESCRIPTION

The SBA administers a variety of loan programs to expand entrepreneurs' access to capital to start and grow small businesses. The 7(a) loan program is the Federal Government's primary business loan program to assist small businesses in obtaining financing when they do not qualify for traditional credit. Under 7(a), the SBA guarantees a portion (typically 75 to 90 percent) of loans made by private lenders. Under the 504 program, the SBA supports loans to small businesses for financing major fixed assets such as real estate and major equipment. The 504 program combines SBA guaranteed loans made by nonprofit Certified Development Companies with loans from private lenders to provide financing for small businesses.

Under the SBIC program, the SBA partners with professionally managed investment funds, called SBICs. The SBICs combine their own capital with funds borrowed with an SBA guarantee to make investments in small businesses.

Under the Microloan program, the SBA provides funds to specialized nonprofit, community-based intermediary lenders which provide small loans for working capital, inventory, and other operating expenses.

COMMITTEE RECOMMENDATION

The Committee recommendation provides $161,000,000 for the Business Loans Program Account for fiscal year 2027.

The recommendation provides $158,000,000 for administrative expenses, which may be transferred to and merged with SBA salaries and expenses to cover the common overhead expenses associated with the business loans programs.

The recommendation also provides $3,000,000 for the Microloan direct loan program. An additional amount of $41,000,000 is recommended under the heading "Entrepreneurial Development Programs" for technical assistance grants to Microlending intermediaries.

Housing Production.—The Committee directs SBA to provide a briefing to the Committee within 180 days of enactment of this act on ways to increase access to SBA business loans to assist small

businesses engaged in the construction of single-family and multifamily housing.

Small Business Investment Company Collaboration.—SBA is encouraged to continue its collaborative effort with the Securities and Exchange Commission to ensure effective oversight of Small Business Investment Companies [SBICs] and the protection of SBIC investors.

DISASTER LOANS PROGRAM ACCOUNT

(INCLUDING TRANSFERS OF FUNDS)

Appropriations, 2026	$282,000,000
Committee recommendation	153,000,000

PROGRAM DESCRIPTION

The SBA provides low-interest, long-term loans to businesses of all sizes, homeowners, renters, and nonprofit organizations affected by disasters. The SBA disaster loans are the primary form of Federal assistance for the repair and rebuilding of non-farm, private sector disaster losses. The SBA makes two types of disaster loans. Physical disaster loans are for permanent rebuilding and replacement of uninsured or underinsured disaster-damaged privately owned real and/or personal property and are available to businesses of all sizes, nonprofit organizations, homeowners, and renters. Economic Injury Disaster Loans provide necessary working capital for small businesses and nonprofit organizations until normal operations resume after a disaster.

COMMITTEE RECOMMENDATION

The Committee recommends $153,000,000 for the administrative costs of the Disaster Loans program. Of the total recommendation, $153,000,000 is designated by the Congress as disaster relief pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985.

Disaster Declarations.—SBA is directed to publish each month in the Federal Register a list of all requests, for the current fiscal year, from States or Governors to the Administrator to certify or declare an SBA or administrative disaster as defined in 15 USC 636(b)(2)(C) and a list of all requests from States or Governors for certification to qualify for financial assistance to respond to economic injury caused by a disaster made under 15 USC 636(b)(2)(E). Such list shall include the name of the State making the request, the date and nature of the disaster, the date the request was received from the State, and the approval status. If a request has been outstanding for 30 or more days without approval, SBA is directed to list the reason for not approving the request. The Committee also directs SBA to follow the uninsured loss or economic injury requirements for disaster assistance, as defined under 13 CFR § 123.3 as of the date of enactment of this act.

Low-Snow Assistance.—The Committee recognizes the prominent role that the SBA plays in providing Federal resources to small businesses during ongoing Federal drought disaster declarations. The Committee further acknowledges the work and relief SBA has provided to these small businesses, particularly through the

issuance of Economic Injury Disaster Loans [EIDL]. However, the Committee continues to be concerned that small businesses that experience drought conditions in the form of warm winters and low to no snow accumulation have at times not been eligible for certain SBA assistance programs, including the EIDL program and disaster assistance. As such, the SBA is directed to provide an annual report on work the agency is already doing to address concerns for small businesses experiencing low snow accumulation (or below average snowfalls), but not qualifying for EIDL and recommend additional ways to provide funding to small businesses seeking Federal relief because of low to no snow and warm winters. Further, the GAO is directed to review and brief the Committee within 120 days of enactment of this act on its findings and recommendations for SBA and Congress to consider so that small businesses impacted by low to no snow accumulation and warm winters can seek and receive suitable Federal relief.

ADMINISTRATIVE PROVISIONS—SMALL BUSINESS ADMINISTRATION

(INCLUDING TRANSFERS OF FUNDS)

Section 540 continues a provision concerning transfer authority and availability of funds.

Section 541 continues a provision concerning the SBA Information Technology System Modernization and Working Capital Fund.

Section 542 includes a new provision providing funds for initiatives related to small business development and entrepreneurship, including programmatic and construction activities, to be awarded as follows:

State	Account	Project Name	Recipient	Recommended ($)	Requestor(s)
AK	Small Business Administration (SBA)	Alaska Native Arts Economic Workforce & Small Business Competitiveness Initiative.	Alaska Native Arts Foundation	$300,000	Murkowski
AK	Small Business Administration (SBA)	Capital and Confidence: Expanding Financial Empowerment in Rural Alaska.	Cook Inlet Lending Center	112,000	Murkowski
AK	Small Business Administration (SBA)	Scaling Small Businesses Across Southeast Alaska	Spruce Root	500,000	Murkowski
AK	Small Business Administration (SBA)	Take Wing Initiative	University of Alaska Anchorage	400,000	Murkowski
AL	Small Business Administration (SBA)	City of Bay Minette Business Incubator	City of Bay Minette	2,000,000	Britt
AL	Small Business Administration (SBA)	City of Prattville Business Incubator	City of Prattville	2,200,000	Britt
AL	Small Business Administration (SBA)	Tuscaloosa County Commission Business Incubator	Tuscaloosa County Commission	550,000	Britt
AR	Small Business Administration (SBA)	UALR Small Business Innovation Lab	University of Arkansas at Little Rock	3,000,000	Boozman
CA	Small Business Administration (SBA)	AgStart Bio-Manufacturing Acceleration Program	AgTech Innovation Alliance	300,000	Schiff
CA	Small Business Administration (SBA)	CSUSB Entrepreneurial Research Center Expansion	California State University, San Bernardino	1,000,000	Padilla, Schiff
CA	Small Business Administration (SBA)	Santa Monica Community Kitchen Entrepreneur Incubator.	City of Santa Monica	300,000	Padilla, Schiff
CA	Small Business Administration (SBA)	Small Business Incubator Project	Fresno Area Hispanic Foundation	350,000	Padilla, Schiff
CA	Small Business Administration (SBA)	Tracy Small Business Technical Assistance	City of Tracy	250,000	Padilla
CO	Small Business Administration (SBA)	Colorado Small Business Catalyst	BEN Colorado Inc.	500,000	Bennet, Hickenlooper
CO	Small Business Administration (SBA)	Cumbre Labs for Growth-Stage Entrepreneurs	Latino Leadership Institute	250,000	Bennet, Hickenlooper
CO	Small Business Administration (SBA)	El Alba Incubator—Workforce Development Initiative	El Alba Cooperative	500,000	Bennet, Hickenlooper
CO	Small Business Administration (SBA)	Rural AI Readiness, Adoption, & Innovation Network	Startup Colorado	678,000	Bennet, Hickenlooper
CT	Small Business Administration (SBA)	reSET for Strengthening Startups and Small Business in Central CT.	Social Enterprise Trust, Inc.	100,000	Blumenthal, Murphy
CT	Small Business Administration (SBA)	Business and Job Retention Program	Connecticut Center for Employee Ownership	110,000	Blumenthal, Murphy
CT	Small Business Administration (SBA)	CT Artist Enterprise Program	Connecticut Arts Foundation	175,000	Blumenthal, Murphy
CT	Small Business Administration (SBA)	Entrepreneurship Development and Business Growth Initiative.	Connecticut Community Outreach Revitalization Program (ConnCORP).	250,000	Blumenthal, Murphy
CT	Small Business Administration (SBA)	Expansion of Entrepreneurial Education Services	Women's Business Development Council	500,000	Blumenthal, Murphy

CT	Small Business Administration (SBA)	Small Business Development Services	Chamber of Commerce of Eastern Connecticut Foundation.	220,000	Blumenthal, Murphy
DE	Small Business Administration (SBA)	Delaware Law School of Widener University—Small Business Clinic.	Delaware Law School of Widener University	697,000	Blunt Rochester, Coons
DE	Small Business Administration (SBA)	Entrepreneurship Training and Small Business Development Program.	West End Neighborhood House	520,000	Blunt Rochester, Coons
DE	Small Business Administration (SBA)	Financial Technology Entrepreneurship and Small Business Support Program.	Delaware Technology Park	480,000	Blunt Rochester, Coons
DE	Small Business Administration (SBA)	Science-Based Startup Accelerator and Mentorship Program.	Delaware Innovation Space, Inc.	125,000	Blunt Rochester, Coons
DE	Small Business Administration (SBA)	Small Business Technical Assistance and Loan Readiness Initiative.	True Access Capital	256,000	Blunt Rochester, Coons
GA	Small Business Administration (SBA)	Accelerate Augusta: Rural Entrepreneurship & Small Business Expansion.	Augusta Technical College	400,000	Warnock
GA	Small Business Administration (SBA)	Entrepreneurship and Innovation Center Business Lab	Oglethorpe University Inc.	135,000	Ossoff, Warnock
GA	Small Business Administration (SBA)	Entrepreneurship and Small Business Development	East Lake Foundation	343,000	Warnock
GA	Small Business Administration (SBA)	Georgia Rural Center for Innovation and Entrepreneurship.	Gordon State College	489,000	Ossoff, Warnock
GA	Small Business Administration (SBA)	Georgia Small Business Growth Initiative	Morehouse College	1,200,000	Ossoff
GA	Small Business Administration (SBA)	Greater Savannah Small Business Initiative	Greater Savannah Black Chamber of Commerce	210,000	Ossoff
GA	Small Business Administration (SBA)	Mission United Veteran & Emerging Business Economic Development Initiative.	United Way of the Central Savannah River Area Inc..	129,000	Ossoff
GA	Small Business Administration (SBA)	Self-Paced Learning for Starting and Growing a Business.	University of Georgia Research Foundation Inc.	225,000	Ossoff
GA	Small Business Administration (SBA)	Small Business Stabilization Initiative	Georgia Micro Enterprise Network	25,000	Warnock
GA	Small Business Administration (SBA)	Small Business Support on Wheels	Georgia Hispanic Chamber of Commerce Business Development Center.	588,000	Ossoff
GA	Small Business Administration (SBA)	Small Business Workforce Ready Business Program	Access to Capital for Entrepreneurs	236,000	Warnock
HI	Small Business Administration (SBA)	FoundHer Liko: Maui Small Business Recovery and Growth Hub.	FoundHer	487,000	Hirono
HI	Small Business Administration (SBA)	KuHana Business Accelerator	Council for Native Hawaiian Advancement	354,000	Hirono, Schatz
HI	Small Business Administration (SBA)	Maui Advanced Manufacturing Alliance Project	Maui Advanced Manufacturing Alliance Corp	500,000	Schatz
HI	Small Business Administration (SBA)	SmallBiz Accelerator Program	Chamber of Commerce Hawaii	564,000	Hirono
IL	Small Business Administration (SBA)	Entrepreneurship and Innovation Initiative	Board of Trustees of Illinois State University	1,000,000	Durbin
IL	Small Business Administration (SBA)	Little Village Small Business and Visitor Center	Little Village 26th Street Area Chamber of Commerce.	500,000	Duckworth
IL	Small Business Administration (SBA)	Small Business Innovation Initiative	Black Hawk College District #503	466,000	Durbin
IL	Small Business Administration (SBA)	Small Business Startup Initiative	Evergreen Climate Innovations	335,000	Durbin
KS	Small Business Administration (SBA)	Regional Workforce Development and Entrepreneurship Coordination Project.	Kansas City Kansas Community College	4,277,000	Moran

State	Account	Project Name	Recipient	Recommended ($)	Requestor(s)
MA	Small Business Administration (SBA)	Clean Energy Small Business Training & Technical Assistance Program.	Greentown Collaborative, Inc.	250,000	Markey, Warren
MA	Small Business Administration (SBA)	Cultural Entrepreneurship & Culinary Incubator: An Initiative of The Veronica Robles Cultural Center.	Veronica Robles Cultural Center	500,000	Markey, Warren
MA	Small Business Administration (SBA)	SBN Small and Micro Business Technical Assistance Program.	Sustainable Business Network of Massachusetts	300,000	Markey, Warren
MD	Small Business Administration (SBA)	Building FSU's Entrepreneurial & Innovation HUB	Frostburg State University	760,000	Van Hollen
MD	Small Business Administration (SBA)	Business Stabilization & Recovery Services Initiative (BSRSI).	Baltimore Community Lending	500,000	Alsobrooks, Van Hollen
MD	Small Business Administration (SBA)	Federal Workforce Transition to Small Business Ownership.	Rockville Economic Development, Inc.	306,000	Alsobrooks, Van Hollen
MD	Small Business Administration (SBA)	Institute for Women Entrepreneur Excellence's Programming and Expansion.	Institute for Women Entrepreneur Excellence (IWEE).	500,000	Alsobrooks, Van Hollen
MD	Small Business Administration (SBA)	LEDC Pathways to Opportunity Program	Latino Economic Development Corporation of Washington, D.C..	125,000	Van Hollen
MD	Small Business Administration (SBA)	Maryland Early Educator Business Institute	Maryland Family Network	400,000	Alsobrooks
MD	Small Business Administration (SBA)	Maryland Entrepreneur-in-Residence Commercialization Assistance Program.	BioHealth Innovation	600,000	Van Hollen
MD	Small Business Administration (SBA)	Salisbury University's Rural Growth and Entrepreneurship Program.	Salisbury University	425,000	Alsobrooks, Van Hollen
ME	Small Business Administration (SBA)	Washington County Natural Resource Business Support & Growth Initiative.	Sunrise County Economic Council	600,000	King
MI	Small Business Administration (SBA)	Michigan Small Business Succession and Employee Ownership Capacity Initiative.	Michigan Center for Employee Ownership	400,000	Slotkin
MI	Small Business Administration (SBA)	Washtenaw County Small Business Growth Initiative	Jewish Family Services of Washtenaw County, Inc.	600,000	Slotkin
MN	Small Business Administration (SBA)	Market Access for Emerging Farmers at Plaza del Sol	Latino Economic Development Center	700,000	Klobuchar, Smith
MS	Small Business Administration (SBA)	Agribusiness Value-Added Institute (AVAI)	Mississippi State University	800,000	Hyde-Smith, Wicker
MS	Small Business Administration (SBA)	Expanding Mississippi's Food Processing Capacity	Mississippi State University	2,641,000	Hyde-Smith, Wicker
MS	Small Business Administration (SBA)	Mississippi State University for Childcare Expansion	Mississippi State University	428,000	Hyde-Smith, Wicker
MS	Small Business Administration (SBA)	Mississippi State University for Cyber, Data Development and Small Business Initiative.	Mississippi State University	800,000	Hyde-Smith, Wicker

MS	Small Business Administration (SBA)	Rural Veterinary Practice Mentoring	Mississippi State University	1,223,000	Hyde-Smith, Wicker
MS	Small Business Administration (SBA)	Scaling Mississippi's Startup Ecosystem: From Connection to Sustainability.	Innovate Mississippi	1,000,000	Hyde-Smith
MS	Small Business Administration (SBA)	University of Mississippi for Data Development for Small Businesses Project.	The University of Mississippi	3,500,000	Hyde-Smith, Wicker
NH	Small Business Administration (SBA)	Monadnock Region Small Business Stabilization & Economic Infrastructure Project.	Greater Monadnock Collaborative	500,000	Shaheen
NH	Small Business Administration (SBA)	New Hampshire Outdoor Industry Workforce Hub	Granite Outdoor Alliance	555,000	Shaheen
NH	Small Business Administration (SBA)	NH SBDC GovCon Field Lab	University System of New Hampshire	472,000	Shaheen
NJ	Small Business Administration (SBA)	Education for Small Farmers on Value-Added Markets	Northeast Organic Farming Association of New Jersey.	150,000	Booker
NJ	Small Business Administration (SBA)	Expansion of Small Business Mentorship Initiative's Services in Underserved New Jersey Communities.	Small Business Mentorship Initiative Inc.	130,000	Kim
NJ	Small Business Administration (SBA)	NJThrives Virtual Entrepreneurship Ecosystem (NJThrivesVEE).	Rutgers, The State University	850,000	Booker
NJ	Small Business Administration (SBA)	Renaissance: An Inclusive New Jersey Small Business Financial Advisory Hub.	Renaissance Economic Development Corporation	100,000	Kim
NJ	Small Business Administration (SBA)	RISE—Resources, Innovation, and Support for Entrepreneurs.	Women's Center for Entrepreneurship Corp	150,000	Booker, Kim
NJ	Small Business Administration (SBA)	Scaling Small Business and Entrepreneurship Support in New Jersey.	Rising Tide Capital	500,000	Booker, Kim
NM	Small Business Administration (SBA)	Community Navigators in New Mexico—Navigation Support for Tribal Forestry Small Businesses.	Coalitions & Collaboratives	100,000	Heinrich
NM	Small Business Administration (SBA)	CPLC: Strengthening Small Businesses in New Mexico	CPLC New Mexico Inc	60,000	Heinrich
NM	Small Business Administration (SBA)	DreamSpring's Integrated Small Business Education Initiative.	DreamSpring	200,000	Heinrich, Luján
NM	Small Business Administration (SBA)	Fed Ready Small Business/Entrepreneur Program	GovBizTech Consultants	250,000	Heinrich
NM	Small Business Administration (SBA)	Highlands University Rural Innovation & Workforce Hub.	New Mexico Trade Alliance	400,000	Luján
NM	Small Business Administration (SBA)	Native American Entrepreneur Capital & Business Support Initiative.	Tiwa Lending Services	200,000	Heinrich
NM	Small Business Administration (SBA)	Procurement Assistance for Businesses	New Mexico Small Business Development Center (NMSBDC).	298,000	Heinrich
NM	Small Business Administration (SBA)	Rural Agricultural, Economic Self-Sustainability and Stimulation.	Center of Southwest Culture	250,000	Heinrich
NM	Small Business Administration (SBA)	Small Business Support for Creative Industries	Keshet Dance Company (dba Keshet Center for the Arts).	113,000	Heinrich
NM	Small Business Administration (SBA)	Workforce-Critical Small Business Initiative	Women's Economic Self Sufficiency Team dba WESST.	500,000	Heinrich

State	Account	Project Name	Recipient	Recommended ($)	Requestor(s)
NV	Small Business Administration (SBA)	College of Southern Nevada—Small Business and Entrepreneurship Development Hub Expansion.	College of Southern Nevada	1,500,000	Cortez Masto, Rosen
NV	Small Business Administration (SBA)	University of Nevada, Las Vegas—Cyber Clinic for Small Businesses.	University of Nevada, Las Vegas	500,000	Cortez Masto, Rosen
NY	Small Business Administration (SBA)	AI Empower NY	Asian American Business Development Center	500,000	Gillibrand, Schumer
NY	Small Business Administration (SBA)	CRECER: Building Skills and Networks for NY's Small Businesses.	Hispanic Federation Inc.	600,000	Gillibrand, Schumer
NY	Small Business Administration (SBA)	Launch New York—Scaling Up Small Business Support Services Across Upstate NY.	Launch New York, Inc.	1,000,000	Gillibrand, Schumer
NY	Small Business Administration (SBA)	Renaissance Economic Development Corporation—A New York Small Business Financial Accelerator.	Renaissance Economic Development Corporation	500,000	Gillibrand, Schumer
NY	Small Business Administration (SBA)	Small Business Digital Transformation and Entrepreneurship Program.	Welcome to Chinatown Inc.	150,000	Schumer
NY	Small Business Administration (SBA)	Small Business Program Expansion	Chhaya Community Development Corporation	100,000	Schumer
NY	Small Business Administration (SBA)	The Bronx Chamber of Commerce Foundation—The Bronx Digital Edge.	The Bronx Chamber of Commerce Foundation, Inc.	700,000	Gillibrand, Schumer
OR	Small Business Administration (SBA)	Ione Rural Business Incubator	City of Ione	1,875,000	Merkley, Wyden
OR	Small Business Administration (SBA)	Technical Assistance for Agricultural Small Businesses.	Northwest Native Chamber	620,000	Merkley, Wyden
OR	Small Business Administration (SBA)	The Oregon Startup Center Incubator Development Project.	The City of Beaverton	500,000	Merkley, Wyden
PA	Small Business Administration (SBA)	Bethlehem TechVentures® Incubator: Critical Infrastructure Upgrades.	SEDA–Council of Government	500,000	McCormick
PA	Small Business Administration (SBA)	Empowering Small Businesses in Berks County	Berks County Latino Chamber of Commerce	200,000	Fetterman
PA	Small Business Administration (SBA)	Expanding Innovation: The TechVentures® Wet Lab Initiative.	Ben Franklin Technology Partners of Northeastern Pennsylvania.	2,500,000	McCormick
PA	Small Business Administration (SBA)	From Access to Outcomes: Strengthening Pennsylvania's Small Businesses.	Mansmann Foundation	1,200,000	McCormick
PA	Small Business Administration (SBA)	Innovation and Entrepreneurship Accelerator at Mercyhurst University.	Mercyhurst University	750,000	McCormick
PA	Small Business Administration (SBA)	Reading Strengthening Small Businesses Initiative	City of Reading	250,000	Fetterman
PA	Small Business Administration (SBA)	Small Business AI Capacity Toolkit	Pennsylvania CDFI Network	100,000	McCormick
PA	Small Business Administration (SBA)	The Mon Valley Makers Small Business Incubator Hub	Mon Valley Alliance Foundation	300,000	Fetterman
RI	Small Business Administration (SBA)	Small Business AI Support	Rhode Island Commerce Corporation	700,000	Reed, Whitehouse

RI	Small Business Administration (SBA)	Hope & Main West End Kitchens	Hope & Main Providence	940,000	Reed
RI	Small Business Administration (SBA)	Ocean Tech Hub (OTH) Accelerator	Rhode Island Commerce Corporation	200,000	Whitehouse
RI	Small Business Administration (SBA)	RI Food Policy Council Small Business Support	Rhode Island Food Policy Council	260,000	Reed
RI	Small Business Administration (SBA)	RIBDI Business Support	Rhode Island Business Development Institute Inc.	800,000	Reed, Whitehouse
RI	Small Business Administration (SBA)	RIHCC Small Business Growth Accelerator	Rhode Island Hispanic Chamber of Commerce	300,000	Reed
RI	Small Business Administration (SBA)	Social Enterprise Greenhouse Business for Good	Social Enterprise Greenhouse	365,000	Reed, Whitehouse
RI	Small Business Administration (SBA)	Southside Community Land Trust Food Hub	Southside Community Land Trust	810,000	Reed
VA	Small Business Administration (SBA)	Fredericksburg Regional Entrepreneurship and Innovation Hub.	Virginia Alliance for Business, Commerce and Communities Foundation (VABCC Foundation).	750,000	Kaine, Warner
VA	Small Business Administration (SBA)	Peninsula Small Business Incubator & Technical Assistance Hub.	Greater Peninsula C.A.R.E.S. Foundation	1,160,000	Kaine, Warner
VA	Small Business Administration (SBA)	Virginia Entrepreneurship Training Program	Latino Economic Development Corporation of Washington, D.C..	90,000	Kaine, Warner
VT	Small Business Administration (SBA)	Accelerating American Energy, Food, and Forestry Business Development.	Vermont Sustainable Jobs Fund	395,000	Welch
VT	Small Business Administration (SBA)	Vermont Maple Syrup: Protecting the Gold Standard of Quality.	Vermont Maple Sugar Makers' Association Inc.	605,000	Sanders, Welch
VT	Small Business Administration (SBA)	Vermont Small Business Transition Program	Vermont Law and Graduate School	480,000	Sanders
WA	Small Business Administration (SBA)	Business Support Services for LMI Entrepreneurs	Business Impact NW	500,000	Cantwell, Murray
WA	Small Business Administration (SBA)	Eastern Washington Innovation Hub	Washington African American Chamber of Commerce.	1,500,000	Murray
WA	Small Business Administration (SBA)	Employee Ownership Technical Assistance Program	Washington Center for Employee Ownership	1,000,000	Murray
WA	Small Business Administration (SBA)	Farm to Fork Innovation Center	Walla Walla Community College	1,000,000	Cantwell
WA	Small Business Administration (SBA)	School of Business Finance	Spokane Independent Metro Business Alliance	490,000	Murray
WA	Small Business Administration (SBA)	Small Business Incubation and Development	Friends of Little Saigon	890,000	Murray
WI	Small Business Administration (SBA)	The Bridge to Progress Program	The Development Association, Inc.	500,000	Baldwin
WI	Small Business Administration (SBA)	WIHEDC Innovation Center: Small Business Hubs and Wisconsin Native Housing Coalition.	Wisconsin Indigenous Housing and Economic Development Corporation (WIHEDC).	1,687,000	Baldwin
WV	Small Business Administration (SBA)	American Minerals Collaborative	American Minerals Collaborative	500,000	Capito, Justice
WV	Small Business Administration (SBA)	Aviation Maintenance Technician (AMT) Program at the Bill Noe Flight School.	Marshall University	7,020,000	Capito, Justice
WV	Small Business Administration (SBA)	Innovate Charles Town	City of Charles Town, WV	627,000	Capito
WV	Small Business Administration (SBA)	The Accelerate WV Project	West Virginia Community Development Hub Inc.	1,245,000	Capito, Justice
WV	Small Business Administration (SBA)	UC Business Accelerator Program	The University of Charleston	1,789,000	Capito, Justice

UNITED STATES POSTAL SERVICE

PAYMENT TO THE POSTAL SERVICE FUND

Appropriations, 2026	$38,360,000
Committee recommendation	38,360,000

PROGRAM DESCRIPTION

The United States Postal Service [USPS] appropriation provides a reimbursement for USPS revenue foregone for free mail for the blind, and for overseas absentee voting.

COMMITTEE RECOMMENDATION

The Committee recommends appropriations totaling $38,360,000 for payment to the Postal Service Fund.

Census Test Transparency.—Within 180 days of the enactment of this act, the Committee directs the Census Bureau, in consultation with the United States Postal Service, to publicly release a report and provide a briefing to the Senate and House Committees on Appropriations, on the outcomes and conclusions of the 2026 Census Test, including an analysis of: (1) any testing of the use of postal workers to conduct the Census; (2) the cost to the Census Bureau and the Postal Service, including a breakdown and itemization of costs incurred by each agency; and (3) the effects on mail delivery.

Chimayó, New Mexico.—The Committee recognizes that the people of Chimayó, New Mexico have been without a post office since February 14, 2023. The Committee encourages USPS to open the new facility at 205 A Juan Medina Road and resume full postal service no later than Fall 2026.

Consolidation of Postal Offices.—The Committee directs the USPS to provide a briefing on the 'Delivering for America Plan' and any updates regarding any consolidation of postal offices, including rural and small postal offices, within 180 days of enactment of this act.

First Class Mail.—The Committee encourages the USPS to continue their standards operations for first class mail.

Illegal Animal Fighting Shipments.—The Committee is concerned about the use of the United States Postal Service [USPS] to facilitate the shipment of live roosters that may be destined for use in illegal cockfighting operations. Illegal animal fighting subjects animals to extreme cruelty and suffering and is often associated with other criminal activity. The Committee further notes that cockfighting activities pose broader animal health and biosecurity concerns. The Committee encourages USPS to strengthen its efforts to detect, deter, and prevent the illegal shipment of roosters for use in animal fighting, including by reviewing and updating policies, screening protocols, and enforcement coordination related to live bird shipments.

Overseas Voting and Mail for the Blind.—The Committee includes provisions in the bill to ensure that mail for overseas voting and mail for the blind shall continue to be free.

Postal Consolidations and Network Changes.—Within 90 days of enactment of this act, the Committee directs the Postal Service to provide a briefing on the cost impact and impact to service stand-

ards in any State that would no longer have a processing and distribution center.

Project Safe Delivery.—The Committee encourages the USPS to continue combatting mail theft and violent crimes targeting postal service employees.

Rural Communities.—The Committee recognizes the critical role that the United States Postal Service retail network plays in supporting small businesses in rural communities. The Committee encourages the Postal Service to prioritize maintaining access to retail postal services in rural communities and to explore opportunities to expand services that support small businesses engaged in e-commerce and interstate shipping.

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

Appropriations, 2026	$274,000,000
Committee recommendation	280,000,000

PROGRAM DESCRIPTION

The United States Postal Service Office of Inspector General is an independent organization established in 1996 and charged with reporting to Congress on the overall efficiency, effectiveness, and economy of Postal Service programs and operations.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation, out of the Postal Fund, of $280,000,000.

Mail Security.—The Office of the Inspector General [OIG] is encouraged to make recommendations to the Postal Service as it looks to make significant improvements in the security of the mail. OIG recommendations should take into consideration its findings in recent Field Operations Review Team audits and other relevant work.

Solvency Plans.—The Committee is strongly concerned with the Postal Service's financial losses and declining performance. Within 120 days of enactment the USPS OIG is directed to provide a report to the Committee on the Postal Service's solvency plan. The report should detail if the USPS has set benchmarks, timelines, and performance metrics, as well as how the USPS will restore performance levels.

UNITED STATES TAX COURT

SALARIES AND EXPENSES

Appropriations, 2026	$55,000,000
Committee recommendation	55,000,000

PROGRAM DESCRIPTION

The U.S. Tax Court is an independent judicial body reconstituted in 1969 under Article I of the Constitution of the United States. The Court was created to provide a national forum for the resolu-

tion of disputes between taxpayers and the Internal Revenue Service, to ensure the uniform interpretation of the Internal Revenue Code, and to provide times and places of trial with a view to giving reasonable opportunity for taxpayers to appear before the Court with as little inconvenience and expense as is practicable. The Court's mission is to resolve cases expeditiously while giving careful consideration to the merits of each matter.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $55,000,000 for the U.S. Tax Court.

STATEMENT CONCERNING GENERAL PROVISIONS

The Financial Services and General Government appropriations bill includes general provisions which govern both the activities of the agencies covered by the bill, and, in some cases, activities of agencies, programs, and general government activities that are not specifically covered by the bill.

General provisions that address activities or directives affecting agencies covered in this bill are contained in title VI. General provisions that are Government-wide in scope are specified in title VII of this bill. General provisions applicable to the District of Columbia are set forth in title VIII of this bill.

TITLE VI

GENERAL PROVISIONS—THIS ACT

Section 601 continues the provision prohibiting pay and other expenses of non-Federal parties intervening in regulatory or adjudicatory proceedings funded in this act.

Section 602 continues the language prohibiting obligations of funds beyond the current fiscal year unless expressly provided and continues the prohibition on transfers of funds unless expressly provided or made pursuant to the authority in section 3173(d) of title 40, United States Code.

Section 603 continues the provision limiting expenditures for any consulting service through procurement contracts where such expenditures are a matter of public record and available for public inspection.

Section 604 continues the provision prohibiting funds in this act from being transferred without express authority.

Section 605 continues the provision prohibiting the use of funds to engage in activities that would prohibit the enforcement of section 307 of the 1930 Tariff Act (46 Stat. 590).

Section 606 continues the provision prohibiting the use of funds unless the recipient agrees to comply with the Buy American Act.

Section 607 continues the provision prohibiting funding for any person or entity convicted of violating the Buy American Act.

Section 608 continues the provision authorizing the reprogramming of funds and specifies the reprogramming procedures for agencies funded by this act.

Section 609 continues the provision ensuring that 50 percent of unobligated balances may remain available for certain purposes.

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

Section 611 continues the provision ensuring that the cost accounting standards shall not apply with respect to a contract under the Federal Employees Health Benefits Program.

Section 612 continues the provision allowing use of certain funds relating to nonforeign area cost of living allowances.

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

Section 614 continues the provision providing 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 continues the provision waiving restrictions on the purchase of nondomestic articles, materials, and supplies in the case of acquisition by the Federal Government of information technology.

Section 616 continues a provision on the acceptance by agencies or commissions funded by this act, or by their officers or employees, of payment or reimbursement for travel, subsistence, or related expenses from any person or entity (or their representative) that engages in activities regulated by such agencies or commissions.

Section 617 continues the provision requiring agencies covered by this act with independent leasing authority to consult with the General Services Administration before seeking new office space or making alterations to existing office space.

Section 618 provides for several appropriated mandatory accounts, where authorizing language requires the payment of funds for Compensation of the President, the Judicial Retirement Funds (Judicial Officers' Retirement Fund, Judicial Survivors' Annuities Fund, and the United States Court of Federal Claims Judges' Retirement Fund), the Government Payment for Annuitants for Employee Health Benefits and Employee Life Insurance, and the Payment to the Civil Service Retirement and Disability Fund. In addition, language is included for certain retirement, healthcare and survivor benefits required by 3 U.S.C. 102 note.

Section 619 continues a provision prohibiting funds for the Federal Trade Commission to complete the draft report on food marketed to children.

Section 620 continues the provision providing authority for Chief Information Officers over information technology spending.

Section 621 continues the provision prohibiting funds from being used in contravention of the Federal Records Act.

Section 622 continues the provision related to electronic communications.

Section 623 continues a provision relating to inspectors general and the Government Accountability Office.

Section 624 continues a provision relating to Universal Service Fund payments for wireless providers.

Section 625 continues the provision relating to pornography and computer networks.

Section 626 continues the provision to prohibit funds to pay for award or incentive fees for contractors with below satisfactory performance.

Section 627 continues the provision relating to conference expenditures.

Section 628 continues the provision relating to Federal travel.

Section 629 continues the provision relating to contracts for public relations services.

Section 630 continue a provision relating to advertising and educational programming.

Section 631 continues a provision relating to statements regarding projects or programs funded by this act.

Section 632 continues a provision prohibiting the SEC from finalizing, issuing, or implementing a rule, regulation, or order requiring the disclosure of political contributions, contributions to tax-ex-

empt organizations, or dues paid to trade associations in SEC filings.

Section 633 modifies a provision that requires agencies funded in this act to provide quarterly reports of obligations and personnel.

TITLE VII

GENERAL PROVISIONS—GOVERNMENT-WIDE

DEPARTMENTS, AGENCIES, AND CORPORATIONS

(INCLUDING TRANSFERS OF FUNDS)

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

Section 702 modifies the provision setting specific limits on the cost of passenger vehicles purchased by the Federal Government with certain exceptions.

Section 703 continues the provision allowing funds made available to agencies for travel to also be used for quarterly allowances and cost-of-living allowances.

Section 704 continues the provision prohibiting the Government, with certain specified exceptions, from employing non-U.S. citizens whose posts of duty would be in the continental United States.

Section 705 continues the provision ensuring that agencies will have authority to pay the General Services Administration for space renovation and other services.

Section 706 continues the provision allowing agencies to use receipts from the sale of materials for acquisition, waste reduction and prevention, environmental management programs, and other Federal employee programs.

Section 707 continues the provision providing that funds for administrative expenses may be used to pay rent and other service costs in the District of Columbia.

Section 708 continues the provision precluding interagency financing of groups absent prior statutory approval.

Section 709 continues the provision prohibiting the use of appropriated funds for enforcing regulations disapproved in accordance with the applicable law of the United States.

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

Section 711 continues the provision that permits interagency funding of national security and emergency preparedness telecommunications initiatives, which benefit multiple Federal departments, agencies, and entities.

Section 712 continues the 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 continues the provision prohibiting the use of funds to prevent Federal employees from communicating with Congress or to take disciplinary or personnel actions against employees for such communication.

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

Section 715 continues the provision prohibiting the use of appropriated funds for publicity or propaganda designed to support or defeat legislation pending before Congress.

Section 716 continues the provision prohibiting the use of appropriated funds by an agency to provide home addresses of Federal employees to labor organizations, absent employee authorization, or court order.

Section 717 continues the provision prohibiting the use of appropriated funds to provide nonpublic information such as mailing or telephone lists to any person or organization outside of the Government without approval of the Committees on Appropriations.

Section 718 continues the provision prohibiting the use of appropriated funds for publicity or propaganda purposes within the United States not authorized by Congress.

Section 719 continues the provision directing agencies' employees to use official time in an honest effort to perform official duties.

Section 720 continues the provision authorizing the use of current fiscal year funds to finance an appropriate share of the Federal Accounting Standards Advisory Board administrative costs.

Section 721 continues a provision authorizing the transfer of funds to the General Services Administration to finance an appropriate share of various Government wide boards and councils under certain conditions.

Section 722 continues the provision authorizing breastfeeding at any location in a Federal building or on Federal property.

Section 723 continues the provision permitting interagency funding of the National Science and Technology Council, and requiring an OMB report on the budget and resources of the Council.

Section 724 continues the provision requiring identification of the Federal agencies providing Federal funds and the amount provided for all proposals, solicitations, grant applications, forms, notifications, press releases, or other publications related to the distribution of funding to a State.

Section 725 continues the provision prohibiting the use of funds to monitor personal information relating to the use of Federal Internet sites.

Section 726 continues the provision regarding contraceptive coverage under the Federal Employees Health Benefits Plan.

Section 727 continues the provision recognizing that the United States is committed to ensuring the health of the Olympic, Pan American and Paralympic athletes, and supports the strict adherence to antidoping in sport activities.

Section 728 continues the provision allowing departments and agencies to use official travel funds to participate in the fractional aircraft ownership pilot programs.

Section 729 continues the provision prohibiting funds for implementation of OPM regulations limiting detailees to the legislative branch and placing certain limitations on the Coast Guard Congressional Fellowship program.

Section 730 continues the provision prohibiting the expenditure of funds for the acquisition of certain additional Federal law enforcement training facilities.

Section 731 continues a provision that prohibits executive branch agencies from creating or funding prepackaged news stories that are broadcast or distributed in the United States unless specific notification conditions are met.

Section 732 continues a provision prohibiting funds used in contravention of the Privacy Act, section 552a of title 5, United States Code or section 522.224 of title 48 of the Code of Federal Regulations.

Section 733 continues a provision prohibiting funds in this or any other act from being used for Federal contracts with inverted domestic corporations or other corporations using similar inverted structures, unless the contract preceded this act or the Secretary grants a waiver in the interest of national security.

Section 734 continues a provision requiring agencies to remit to the Civil Service Retirement and Disability Fund an amount equal to the Office of Personnel Management's average unit cost of processing a retirement claim for the preceding fiscal year to be available to the Office of Personnel Management for the cost of processing retirements of employees who separate under Voluntary Early Retirement Authority or who receive Voluntary Separation Incentive Payments.

Section 735 continues a provision prohibiting funds to require any entity submitting an offer for a Federal contract to disclose political contributions.

Section 736 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, of the head of an office of the legislative branch.

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

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

Section 739 continues a provision prohibiting the use of funds to increase, eliminate, or reduce a program or project unless such change is made pursuant to reprogramming or transfer provisions.

Section 740 continues a provision prohibiting the Office of Personnel Management or any other agency from using funds to implement regulations changing the competitive areas under reductions-in-force for Federal employees.

Section 741 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 Office of Management and Budget Circular A–76 or any other administrative regulation, directive, or policy.

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

Section 743 continues a provision prohibiting the expenditure of funds for the implementation of agreements in certain nondisclosure policies unless certain provisions are included in the policies.

Section 744 continues a provision prohibiting funds to any corporation with certain unpaid Federal tax liabilities unless an agen-

cy has considered suspension or debarment of the corporation and made a determination that this further action is not necessary to protect the interests of the Government.

Section 745 continues a provision prohibiting funds to 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 has made a determination that this further action is not necessary to protect the interests of the Government.

Section 746 continues a provision relating to the Consumer Financial Protection Bureau. Given the need for transparency and accountability in the Federal budgeting process, the Committee directs the Bureau to provide a briefing at least annually before the relevant Appropriations subcommittee on the Bureau's finances and expenditures.

Section 747 continues a provision regarding pay levels for the Vice President, political appointees paid under the executive schedule, ambassadors who are not career members of the Foreign Service, politically appointed (noncareer) Senior Executive Service employees, and other senior political appointee paid at or above level IV of the executive schedule.

Section 748 continues a provision related to the impoundment of resources.

Section 749 continues a provision that requires Federal agencies to notify the Committee if an apportionment request is not approved in a timely manner.

Section 750 continues a provision that requires certain recordkeeping requirements for certain recipients of Federal funds.

Section 751 continues a provision relating to funding of Federal research programs in DoD and NIH.

Section 752 modifies a provision authorizing the transfer of funds to GSA to finance an appropriate share of various information technology projects among Government-wide boards and councils under certain conditions.

Section 753 continues a provision allowing agencies receiving funds in Public Law 117–58 to transfer funds to the Fish and Wildlife Service for the costs of carrying out their responsibilities related to 16 U.S.C. 1531 et seq.

Section 754 continues a provision declaring the inapplicability of these general provisions to title IV and title VIII.

TITLE VIII

GENERAL PROVISION—DISTRICT OF COLUMBIA

(INCLUDING TRANSFERS OF FUNDS)

Section 801 allows the use of local funds for making refunds or paying judgments against the District of Columbia government.

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

Section 803 establishes reprogramming procedures for Federal funds.

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

Section 805 places restrictions on the use of District of Columbia government vehicles.

Section 806 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 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 concerns a "conscience clause" on legislation that pertains to contraceptive coverage by health insurance plans.

Section 809 prohibits Federal funds to enact or carry out any law, rule, or regulation to legalize or reduce penalties associated with the possession, use, or distribution of any schedule I substance under the Controlled Substances Act or any tetrahydrocannabinols derivative. In addition, section 809 prohibits Federal and local funds to enact any law, rule, or regulation to legalize or reduce penalties associated with the possession, use, or distribution of any schedule I substance under the Controlled Substances Act or any tetrahydrocannabinols derivative for recreational purposes.

Section 810 prohibits the use of funds for abortion except in the cases of rape or incest or if necessary, to save the life of the mother.

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

Section 812 requires the CFO to submit a revised operating budget for the District of Columbia Public Schools, no later than 30 calendar days after the enactment of this act, which aligns schools' budgets to actual enrollment.

Section 813 allows for transfers of local funds between operating funds and capital and enterprise funds.

Section 814 prohibits the obligation of Federal funds beyond the current fiscal year and transfers of funds unless expressly provided herein.

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

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

Section 817 appropriates local funds during fiscal year 2028 if there is a continuing resolution provided under the same authorities and conditions and in the same manner and extent as provided for in fiscal year 2027.

Section 818 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 819 requires each Federal and District government agency appropriated Federal funding in this act to submit to the Committees quarterly budget reports on obligations.

Section 820 continues a provision that provides for the maximum grant award under the DC Tuition Assistance Grant Program.

Section 821 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.

COMPLIANCE WITH PARAGRAPH 7, RULE XVI OF THE STANDING RULES OF THE SENATE

Paragraph 7 of rule XVI requires that Committee reports on general appropriations bills identify each Committee amendment to the House bill "which proposes an item of appropriation which is not made to carry out the provisions of an existing law, a treaty stipulation, or an act or resolution previously passed by the Senate during that session."

Items providing funding for fiscal year 2027 which lack authorization are as follows:

Department of the Treasury

Departmental Offices
Department-wide Systems and Capital Investments
Office of Terrorism and Financial Intelligence
Cybersecurity Enhancement Account
Office of the Inspector General
Treasury Inspector General for Tax Administration
Bureau of the Fiscal Service
Alcohol and Tobacco Tax and Trade Bureau
Community Development Financial Institutions Fund
Internal Revenue Service

Executive Office of the President

Office of National Drug Control Policy
Office of Management and Budget
District of Columbia
Federal Payment for Resident Tuition Support
Federal Payment for Judicial Commissions
Federal Payment for School Improvement
Federal Payment for the D.C. National Guard
Federal Payment for Testing and Treatment of HIV/AIDS
Federal Payment for the District of Columbia Water and Sewer Authority

Independent Agencies

Administrative Conference of the United States
Commodity Futures Trading Commission
Consumer Product Safety Commission
Election Assistance Commission
Federal Election Commission
Federal Communications Commission
Federal Trade Commission
General Services Administration
Merit Systems Protection Board
Office of Government Ethics
Office of Special Counsel

Securities and Exchange Commission
Small Business Administration

COMPLIANCE WITH PARAGRAPH 12, RULE XXVI, OF THE STANDING RULES OF THE SENATE

Paragraph 12 of rule XXVI requires that Committee reports on a bill or joint resolution repealing or amending any statute or part of any statute include "(a) the text of the statute or part thereof which is proposed to be repealed; and (b) a comparative print of that part of the bill or joint resolution making the amendment and of the statute or part thereof proposed to be amended, showing by stricken-through type and italics, parallel columns, or other appropriate typographical devices the omissions and insertions which would be made by the bill or joint resolution if enacted in the form recommended by the Committee."

In compliance with this rule, changes in existing law proposed to be made by the bill are shown as follows: existing law to be omitted is enclosed in black brackets; new matter is printed in italic; and existing law in which no change is proposed is shown in roman.

TITLE 40—PUBLIC BUILDINGS, PROPERTY, AND WORKS

SUBTITLE II—PUBLIC BUILDINGS AND WORKS

PART A—GENERAL

CHAPTER 33—ACQUISITION, CONSTRUCTION, AND ALTERATION

§ 3315. Delegation

(a) WHEN ALLOWED.—The carrying out of the duties and powers of the Administrator of General Services under this chapter, in accordance with standards the Administrator prescribes—

(1) shall, except for the authority contained in section 3305(b) of this title, be delegated on request to the appropriate [executive] *Federal* agency when the estimated cost of the project does not exceed $100,000; and

(2) may be delegated to the appropriate [executive] *Federal* agency when the Administrator determines that delegation will promote efficiency and economy.

DISTRICT OF COLUMBIA COLLEGE ACCESS ACT OF 1999, PUBLIC LAW 106–98

SEC. 3. PUBLIC SCHOOL PROGRAM.

(a) GRANTS.—

* * * * * * *

(2) MAXIMUM STUDENT AMOUNTS.—An eligible student shall have paid on the student's behalf under this section—

(A) not more than [$10,000] *$15,000* for any 1 award year (as defined in section 481 of the Higher Education Act of 1965 (20 U.S.C. 1088)); and

(B) a total of not more than [$50,000] *$75,000*.

* * * * * * *

(b) REDUCTION FOR INSUFFICIENT APPROPRIATIONS.—

(1) IN GENERAL.—If the funds appropriated pursuant to subsection (i) for any fiscal year are insufficient to award a grant in the amount determined under subsection (a) on behalf of each eligible student enrolled in an eligible institution, then the Mayor shall—

(A) first, ratably reduce the amount of the tuition and fee payment made on behalf of each eligible student who has not received funds under this section for a preceding year**[**; and**]** *;*

(B) after making reductions under subparagraph (A), ratably reduce the amount of the tuition and fee payment of each eligible sutdent who receives more than $10,000 for the award year; and

[(B)**]** *(C)* after making reductions under **[**subparagraph (A)**]** *subparagraphs (B)*, ratably reduce the amount of the tuition and fee payment of each eligible student who receives more than $10,000 for the award year; and

* * * * * * *

SEC. 5. PRIVATE SCHOOL PROGRAM.

(a) GRANTS.—

* * * * * * *

(2) MAXIMUM STUDENT AMOUNTS.—An eligible student shall have paid on the student's behalf under this section—

(A) not more than **[**$2,500**]** *$3,750* for any 1 award year (as defined in section 481 of the Higher Education Act of 1965 (20 U.S.C. 1088)); and

(B) a total of not more than **[**$12,500**]** *$18,750*.

* * * * * * *

(b) REDUCTION FOR INSUFFICIENT APPROPRIATIONS.—

(1) IN GENERAL.—If the funds appropriated pursuant to subsection (f) for any fiscal year are insufficient to award a grant in the amount determined under subsection (a) on behalf of each eligible student enrolled in an eligible institution, then the Mayor shall—

(A) first, ratably reduce the amount of the tuition and fee payment made on behalf of each eligible student who has not received funds under this section for a preceding year**[**; and**]** *;*

(B) after making reductions under subparagraph (A), ratably reduce the amount of the tuition and fee payment of each eligible student who receives more than $2,500 for the award year; and

[(B)**]** *(C)* after making reductions under subparagraph (B), ratably reduce the amount of the tuition and fee payments made on behalf of all other eligible students.

DISCLOSURE OF CONGRESSIONALLY DIRECTED SPENDING ITEMS

The Constitution vests in the Congress the power of the purse. The Committee believes strongly that Congress should make the decisions on how to allocate the people's money. As defined in Rule XLIV of the Standing Rules of the Senate, the term "congressionally directed spending item" means a provision or report language included primarily at the request of a Senator, providing, authorizing, or recommending a specific amount of discretionary budget authority, credit authority, or other spending authority for a contract, loan, loan guarantee, grant, loan authority, or other expenditure with or to an entity, or targeted to a specific State, locality or congressional district, other than through a statutory or administrative, formula-driven, or competitive award process.

For each item, a Member is required to provide a certification that neither the Member nor the Member's immediate family has a pecuniary interest in such congressionally directed spending item. Such certifications are available to the public on the website of the Senate Committee on Appropriations (https://www.appropriations.senate.gov/congressionally-directed-spending-requests).

Following is a list of congressionally directed spending items included in the Senate recommendation discussed in this explanatory statement, along with the name of each Senator who submitted a request to the Committee of jurisdiction for each item so identified. Neither the Committee recommendation nor this report contains any limited tax benefits or limited tariff benefits as defined in rule XLIV.

CONGRESSIONALLY DIRECTED SPENDING

State	Account	Project Name	Recipient	Recommended ($)	Requestor(s)
AK	Small Business Administration (SBA)	Alaska Native Arts Economic Workforce & Small Business Competitiveness Initiative.	Alaska Native Arts Foundation	$300,000	Murkowski
AK	National Archives and Records Administration (NARA)	Arctic Research Data Archive	University of Alaska Fairbanks	350,000	Murkowski
AK	Small Business Administration (SBA)	Capital and Confidence: Expanding Financial Empowerment in Rural Alaska.	Cook Inlet Lending Center	112,000	Murkowski
AK	National Archives and Records Administration (NARA)	Digitization of Southeast Alaska Indigenous Knowledge for Present and Future.	Sealaska Heritage Institute	999,000	Murkowski
AK	National Archives and Records Administration (NARA)	Qasgiput—Our Learning Place: Preserving, Celebrating, and Promoting 10,000 Years of Culture.	Calista Education and Culture	633,000	Murkowski
AK	Small Business Administration (SBA)	Scaling Small Businesses Across Southeast Alaska	Spruce Root	500,000	Murkowski
AK	National Archives and Records Administration (NARA)	Strengthening Access to Alaska's Military Historical Records.	Aleutian Pribilof Islands Association	300,000	Murkowski
AK	Small Business Administration (SBA)	Take Wing Initiative	University of Alaska Anchorage	400,000	Murkowski
AL	Small Business Administration (SBA)	City of Bay Minette Business Incubator	City of Bay Minette	2,000,000	Britt
AL	Small Business Administration (SBA)	City of Prattville Business Incubator	City of Prattville	2,200,000	Britt
AL	General Services Administration (GSA)	Frank M. Johnson Courthouse Complex Repairs	U.S. District Court for the Middle District of Alabama.	3,500,000	Britt
AL	General Services Administration (GSA)	Hugo L. Black U.S. Courthouse	U.S. District Court for the Northern District of Alabama.	3,900,000	Britt
AL	Small Business Administration (SBA)	Tuscaloosa County Commission Business Incubator	Tuscaloosa County Commission	550,000	Britt
AR	Small Business Administration (SBA)	UALR Small Business Innovation Lab	University of Arkansas at Little Rock	3,000,000	Boozman
AZ	Office of National Drug Control Policy (ONDCP)	Arizona HIDTA Investigative Support Center	The Arizona Attorney General's Office	801,000	Gallego, Kelly
AZ	National Archives and Records Administration (NARA)	Navajo Nation Historic Database Modernization	Navajo Nation Heritage and Historic Preservation Department.	1,190,000	Gallego, Kelly
CA	Small Business Administration (SBA)	AgStart Bio-Manufacturing Acceleration Program	AgTech Innovation Alliance	300,000	Schiff
CA	Small Business Administration (SBA)	CSUSB Entrepreneurial Research Center Expansion	California State University, San Bernardino	1,000,000	Padilla, Schiff
CA	Small Business Administration (SBA)	Santa Monica Community Kitchen Entrepreneur Incubator.	City of Santa Monica	300,000	Padilla, Schiff
CA	Small Business Administration (SBA)	Small Business Incubator Project	Fresno Area Hispanic Foundation	350,000	Padilla, Schiff
CA	Small Business Administration (SBA)	Tracy Small Business Technical Assistance	City of Tracy	250,000	Padilla
CO	Small Business Administration (SBA)	Colorado Small Business Catalyst	BEN Colorado Inc.	500,000	Bennet, Hickenlooper
CO	Small Business Administration (SBA)	Cumbre Labs for Growth-Stage Entrepreneurs	Latino Leadership Institute	250,000	Bennet, Hickenlooper

CO	Small Business Administration (SBA)	El Alba Incubator—Workforce Development Initiative	El Alba Cooperative	500,000	Bennet, Hickenlooper
CO	Small Business Administration (SBA)	Rural AI Readiness, Adoption, & Innovation Network	Startup Colorado	678,000	Bennet, Hickenlooper
CT	Small Business Administration (SBA)	reSET for Strengthening Startups and Small Business in Central CT.	Social Enterprise Trust, Inc.	100,000	Blumenthal, Murphy
CT	Small Business Administration (SBA)	Business and Job Retention Program	Connecticut Center for Employee Ownership	110,000	Blumenthal, Murphy
CT	National Archives and Records Administration (NARA)	Connecticut Museum of Culture and History for Digitization.	Connecticut Historical Society DBA Connecticut Museum of Culture and History.	250,000	Blumenthal, Murphy
CT	National Archives and Records Administration (NARA)	Connecticut Veterans Memory Project	Connecticut Veterans Foundation, Inc.	270,000	Blumenthal, Murphy
CT	Small Business Administration (SBA)	CT Artist Enterprise Program	Connecticut Arts Foundation	175,000	Blumenthal, Murphy
CT	Small Business Administration (SBA)	Entrepreneurship Development and Business Growth Initiative.	Connecticut Community Outreach Revitalization Program (ConnCORP).	250,000	Blumenthal, Murphy
CT	Small Business Administration (SBA)	Expansion of Entrepreneurial Education Services	Women's Business Development Council	500,000	Blumenthal, Murphy
CT	Office of National Drug Control Policy (ONDCP)	Preventing Substance Abuse in Eastern CT's Rural Communities.	Governor's Prevention Partnership	500,000	Blumenthal, Murphy
CT	National Archives and Records Administration (NARA)	Secure Digital Preservation of Sensitive Government Records.	Connecticut State Library	750,000	Blumenthal, Murphy
CT	Small Business Administration (SBA)	Small Business Development Services	Chamber of Commerce of Eastern Connecticut Foundation.	220,000	Blumenthal, Murphy
DE	Small Business Administration (SBA)	Delaware Law School of Widener University—Small Business Clinic.	Delaware Law School of Widener University	697,000	Blunt Rochester, Coons
DE	National Archives and Records Administration (NARA)	Delaware Public Archives—Education Records	Delaware Public Archives	100,000	Blunt Rochester, Coons
DE	Office of National Drug Control Policy (ONDCP)	Edgemoor Community Center—Center for Community Engagement Prevention Corridor.	Edgemoor Community Center Inc	822,000	Coons
DE	Small Business Administration (SBA)	Entrepreneurship Training and Small Business Development Program.	West End Neighborhood House	520,000	Blunt Rochester, Coons
DE	Small Business Administration (SBA)	Financial Technology Entrepreneurship and Small Business Support Program.	Delaware Technology Park	480,000	Blunt Rochester, Coons
DE	General Services Administration (GSA)	J. Caleb Boggs Federal Building—Capital Improvements.	General Services Administration	500,000	Coons
DE	Small Business Administration (SBA)	Science-Based Startup Accelerator and Mentorship Program.	Delaware Innovation Space, Inc.	125,000	Blunt Rochester, Coons
DE	Small Business Administration (SBA)	Small Business Technical Assistance and Loan Readiness Initiative.	True Access Capital	256,000	Blunt Rochester, Coons

CONGRESSIONALLY DIRECTED SPENDING—Continued

State	Account	Project Name	Recipient	Recommended ($)	Requestor(s)
GA	Small Business Administration (SBA)	Accelerate Augusta: Rural Entrepreneurship & Small Business Expansion.	Augusta Technical College	400,000	Warnock
GA	National Archives and Records Administration (NARA)	Digitizing Historical Collections to Expand Access and Engagement.	National Center for Civil and Human Rights Inc.	350,000	Ossoff, Warnock
GA	Small Business Administration (SBA)	Entrepreneurship and Innovation Center Business Lab	Oglethorpe University Inc.	135,000	Ossoff, Warnock
GA	Small Business Administration (SBA)	Entrepreneurship and Small Business Development	East Lake Foundation	343,000	Warnock
GA	Small Business Administration (SBA)	Georgia Rural Center for Innovation and Entrepreneurship.	Gordon State College	489,000	Ossoff, Warnock
GA	Small Business Administration (SBA)	Georgia Small Business Growth Initiative	Morehouse College	1,200,000	Ossoff
GA	Small Business Administration (SBA)	Greater Savannah Small Business Initiative	Greater Savannah Black Chamber of Commerce	210,000	Ossoff
GA	Small Business Administration (SBA)	Mission United Veteran & Emerging Business Economic Development Initiative.	United Way of the Central Savannah River Area Inc..	129,000	Ossoff
GA	General Services Administration (GSA)	Security Infrastructure at the Richard B. Russell Building in Atlanta, Georgia.	United States District Court, Northern District of Georgia.	308,000	Ossoff, Warnock
GA	Small Business Administration (SBA)	Self-Paced Learning for Starting and Growing a Business.	University of Georgia Research Foundation Inc.	225,000	Ossoff
GA	Small Business Administration (SBA)	Small Business Stabilization Initiative	Georgia Micro Enterprise Network	25,000	Warnock
GA	Small Business Administration (SBA)	Small Business Support on Wheels	Georgia Hispanic Chamber of Commerce Business Development Center.	588,000	Ossoff
GA	Small Business Administration (SBA)	Small Business Workforce Ready Business Program	Access to Capital for Entrepreneurs	236,000	Warnock
HI	Small Business Administration (SBA)	FoundHer Liko: Maui Small Business Recovery and Growth Hub.	FoundHer	487,000	Hirono
HI	National Archives and Records Administration (NARA)	Hula Archiving and Preservation Initiative	Hula Preservation Society	512,000	Hirono, Schatz
HI	Small Business Administration (SBA)	KuHana Business Accelerator	Council for Native Hawaiian Advancement	354,000	Hirono, Schatz
HI	National Archives and Records Administration (NARA)	Materiality and Movement: Oral History Preservation and Access.	Bishop Museum	884,000	Hirono, Schatz
HI	Small Business Administration (SBA)	Maui Advanced Manufacturing Alliance Project	Maui Advanced Manufacturing Alliance Corp	500,000	Schatz
HI	Small Business Administration (SBA)	SmallBiz Accelerator Program	Chamber of Commerce Hawaii	564,000	Hirono
HI	National Archives and Records Administration (NARA)	Uluulu: The Henry Kuualoha Giugni Moving Image Archive of Hawaii.	University of Hawaii System	250,000	Hirono, Schatz
IA	Office of National Drug Control Policy (ONDCP)	Handheld Narcotics Analyzers	Iowa Department of Public Safety	218,000	Grassley
IL	Office of National Drug Control Policy (ONDCP)	Drug Interdiction Initiative	Cook County Sheriff's Office	800,000	Durbin
IL	Small Business Administration (SBA)	Entrepreneurship and Innovation Initiative	Board of Trustees of Illinois State University	1,000,000	Durbin
IL	Small Business Administration (SBA)	Little Village Small Business and Visitor Center	Little Village 26th Street Area Chamber of Commerce.	500,000	Duckworth

IL	Small Business Administration (SBA)	Small Business Innovation Initiative	Black Hawk College District #503	466,000	Durbin
IL	Small Business Administration (SBA)	Small Business Startup Initiative	Evergreen Climate Innovations	335,000	Durbin
KS	Office of National Drug Control Policy (ONDCP)	Garden City—Drug Task Force HIDTA	Garden City Police Department	169,000	Moran
KS	Office of National Drug Control Policy (ONDCP)	Kansas Bureau of Investigation—Undercover Task Force Initiative.	Kansas Bureau of Investigation	278,000	Moran
KS	Office of National Drug Control Policy (ONDCP)	Kansas Highway Patrol—Interdiction Investigation Equipment.	Kansas Highway Patrol	284,000	Moran
KS	Small Business Administration (SBA)	Regional Workforce Development and Entrepreneurship Coordination Project.	Kansas City Kansas Community College	4,277,000	Moran
LA	Office of National Drug Control Policy (ONDCP)	Mercy Family Center Youth Mental Health and Substance Use Prevention Project.	Mercy Family Center	1,000,000	Cassidy
MA	National Archives and Records Administration (NARA)	Blue Hill Observatory Record—Digitization of the America's Longest Continuous Historical Weather Archive.	Blue Hill Observatory & Science Center, Inc.	685,000	Markey, Warren
MA	Small Business Administration (SBA)	Clean Energy Small Business Training & Technical Assistance Program.	Greentown Collaborative, Inc.	250,000	Markey, Warren
MA	Small Business Administration (SBA)	Cultural Entrepreneurship & Culinary Incubator: An Initiative of The Veronica Robles Cultural Center.	Veronica Robles Cultural Center	500,000	Markey, Warren
MA	National Archives and Records Administration (NARA)	Digitizing the History of Roxbury MA	Black Biz Dev Inc.	265,000	Markey, Warren
MA	Small Business Administration (SBA)	SBN Small and Micro Business Technical Assistance Program.	Sustainable Business Network of Massachusetts	300,000	Markey, Warren
MD	Small Business Administration (SBA)	Building FSU's Entrepreneurial & Innovation HUB	Frostburg State University	760,000	Van Hollen
MD	Small Business Administration (SBA)	Business Stabilization & Recovery Services Initiative (BSRSI).	Baltimore Community Lending	500,000	Alsobrooks, Van Hollen
MD	National Archives and Records Administration (NARA)	Developing Essential Infrastructure for a Small Rural Museum.	Camp Ritchie Museum, Inc.	100,000	Alsobrooks, Van Hollen
MD	National Archives and Records Administration (NARA)	Digitizing Historic Documents and Artworks at the Walters Art Museum.	Trustees of the Walters Art Gallery t/a The Walters Art Museum.	300,000	Alsobrooks, Van Hollen
MD	Small Business Administration (SBA)	Federal Workforce Transition to Small Business Ownership.	Rockville Economic Development, Inc.	306,000	Alsobrooks, Van Hollen
MD	Small Business Administration (SBA)	Institute for Women Entrepreneur Excellence's Programming and Expansion.	Institute for Women Entrepreneur Excellence (IWEE).	500,000	Alsobrooks, Van Hollen
MD	Small Business Administration (SBA)	LEDC Pathways to Opportunity Program	Latino Economic Development Corporation of Washington, D.C..	125,000	Van Hollen
MD	National Archives and Records Administration (NARA)	Maryland Digital Legislature Online	Johns Hopkins University	250,000	Van Hollen
MD	Small Business Administration (SBA)	Maryland Early Educator Business Institute	Maryland Family Network	400,000	Alsobrooks
MD	Small Business Administration (SBA)	Maryland Entrepreneur-in-Residence Commercialization Assistance Program.	BioHealth Innovation	600,000	Van Hollen
MD	Small Business Administration (SBA)	Salisbury University's Rural Growth and Entrepreneurship Program.	Salisbury University	425,000	Alsobrooks, Van Hollen

CONGRESSIONALLY DIRECTED SPENDING—Continued

State	Account	Project Name	Recipient	Recommended ($)	Requestor(s)
ME	Office of National Drug Control Policy (ONDCP)	Brewer Police Department Public Safety Equipment	Brewer Police Department	808,000	Collins
ME	General Services Administration (GSA)	Fort Kent Land Port of Entry	General Services Administration	3,091,000	Collins
ME	Office of National Drug Control Policy (ONDCP)	Franklin County Sheriff's Office Public Safety Equipment.	Franklin County Sheriff's Office	45,000	Collins
ME	Office of National Drug Control Policy (ONDCP)	Penobscot County Sheriff's Office Public Safety Equipment.	Penobscot County Sheriff's Office	461,000	Collins
ME	Small Business Administration (SBA)	Washington County Natural Resource Business Support & Growth Initiative.	Sunrise County Economic Council	600,000	King
MI	General Services Administration (GSA)	Federal Building Roof and Safety Improvements	General Services Administration	2,500,000	Peters
MI	Small Business Administration (SBA)	Michigan Small Business Succession and Employee Ownership Capacity Initiative.	Michigan Center for Employee Ownership	400,000	Slotkin
MI	Small Business Administration (SBA)	Washtenaw County Small Business Growth Initiative	Jewish Family Services of Washtenaw County, Inc.	600,000	Slotkin
MN	Small Business Administration (SBA)	Market Access for Emerging Farmers at Plaza del Sol	Latino Economic Development Center	700,000	Klobuchar, Smith
MN	National Archives and Records Administration (NARA)	Minnesota Mining History Digitization and Access Project.	Minnesota Public Radio	245,000	Klobuchar, Smith
MS	Small Business Administration (SBA)	Agribusiness Value-Added Institute (AVAI)	Mississippi State University	800,000	Hyde-Smith, Wicker
MS	General Services Administration (GSA)	Cochran Courthouse—Lighting BAS Replacement	U.S. District Court for the Southern District of Mississippi.	400,000	Hyde-Smith
MS	Small Business Administration (SBA)	Expanding Mississippi's Food Processing Capacity	Mississippi State University	2,641,000	Hyde-Smith, Wicker
MS	Small Business Administration (SBA)	Mississippi State University for Childcare Expansion	Mississippi State University	428,000	Hyde-Smith, Wicker
MS	Small Business Administration (SBA)	Mississippi State University for Cyber, Data Development and Small Business Initiative.	Mississippi State University	800,000	Hyde-Smith, Wicker
MS	Small Business Administration (SBA)	Rural Veterinary Practice Mentoring	Mississippi State University	1,223,000	Hyde-Smith, Wicker
MS	Small Business Administration (SBA)	Scaling Mississippi's Startup Ecosystem: From Connection to Sustainability.	Innovate Mississippi	1,000,000	Hyde-Smith
MS	Small Business Administration (SBA)	University of Mississippi for Data Development for Small Businesses Project.	The University of Mississippi	3,500,000	Hyde-Smith, Wicker
NE	Office of National Drug Control Policy (ONDCP)	Nebraska State Patrol Drug Interdiction Efforts	Nebraska State Patrol	252,000	Fischer
NH	National Archives and Records Administration (NARA)	James W. Foley Legacy Foundation Archives	James W. Foley Legacy Foundation	457,000	Shaheen
NH	Small Business Administration (SBA)	Monadnock Region Small Business Stabilization & Economic Infrastructure Project.	Greater Monadnock Collaborative	500,000	Shaheen

NH	Office of National Drug Control Policy (ONDCP)	Monadnock Substance Use Prevention Project	Reality Check, Inc.	116,000	Shaheen
NH	Small Business Administration (SBA)	New Hampshire Outdoor Industry Workforce Hub	Granite Outdoor Alliance	555,000	Shaheen
NH	Small Business Administration (SBA)	NH SBDC GovCon Field Lab	University System of New Hampshire	472,000	Shaheen
NH	National Archives and Records Administration (NARA)	Town of Greenland Historical Archives	Town of Greenland	224,000	Shaheen
NJ	Small Business Administration (SBA)	Education for Small Farmers on Value-Added Markets	Northeast Organic Farming Association of New Jersey.	150,000	Booker
NJ	Small Business Administration (SBA)	Expansion of Small Business Mentorship Initiative's Services in Underserved New Jersey Communities.	Small Business Mentorship Initiative Inc.	130,000	Kim
NJ	Small Business Administration (SBA)	NJThrives Virtual Entrepreneurship Ecosystem (NJThrivesVEE).	Rutgers, The State University	850,000	Booker
NJ	Small Business Administration (SBA)	Renaissance: An Inclusive New Jersey Small Business Financial Advisory Hub.	Renaissance Economic Development Corporation	100,000	Kim
NJ	Small Business Administration (SBA)	RISE—Resources, Innovation, and Support for Entrepreneurs.	Women's Center for Entrepreneurship Corp	150,000	Booker, Kim
NJ	Small Business Administration (SBA)	Scaling Small Business and Entrepreneurship Support in New Jersey.	Rising Tide Capital	500,000	Booker, Kim
NJ	National Archives and Records Administration (NARA)	Voorhees Township Vital Records Organization Project	Voorhees Township	120,000	Kim
NM	Small Business Administration (SBA)	Community Navigators in New Mexico—Navigation Support for Tribal Forestry Small Businesses.	Coalitions & Collaboratives	100,000	Heinrich
NM	Small Business Administration (SBA)	CPLC: Strengthening Small Businesses in New Mexico	CPLC New Mexico Inc	60,000	Heinrich
NM	National Archives and Records Administration (NARA)	Digitization of CABQ and UNM Large Format Architectural.	City of Albuquerque	350,000	Heinrich
NM	Small Business Administration (SBA)	DreamSpring's Integrated Small Business Education Initiative.	DreamSpring	200,000	Heinrich, Luján
NM	Small Business Administration (SBA)	Fed Ready Small Business/Entrepreneur Program	GovBizTech Consultants	250,000	Heinrich
NM	Small Business Administration (SBA)	Highlands University Rural Innovation & Workforce Hub.	New Mexico Trade Alliance	400,000	Luján
NM	Small Business Administration (SBA)	Native American Entrepreneur Capital & Business Support Initiative.	Tiwa Lending Services	200,000	Heinrich
NM	Office of National Drug Control Policy (ONDCP)	NM Department of Public Safety Lab Testing Equipment.	New Mexico Department of Public Safety	600,000	Luján
NM	Small Business Administration (SBA)	Procurement Assistance for Businesses	New Mexico Small Business Development Center (NMSBDC).	298,000	Heinrich
NM	Office of National Drug Control Policy (ONDCP)	Rapid Forensic Response Initiative for HIDTA Operations.	Bernalillo County Sheriff's Office	185,000	Heinrich
NM	Small Business Administration (SBA)	Rural Agricultural, Economic Self-Sustainability and Stimulation.	Center of Southwest Culture	250,000	Heinrich
NM	Small Business Administration (SBA)	Small Business Support for Creative Industries	Keshet Dance Company (dba Keshet Center for the Arts).	113,000	Heinrich

CONGRESSIONALLY DIRECTED SPENDING—Continued

State	Account	Project Name	Recipient	Recommended ($)	Requestor(s)
NM	Small Business Administration (SBA)	Workforce-Critical Small Business Initiative	Women's Economic Self Sufficiency Team dba WESST.	500,000	Heinrich
NV	Small Business Administration (SBA)	College of Southern Nevada—Small Business and Entrepreneurship Development Hub Expansion.	College of Southern Nevada	1,500,000	Cortez Masto, Rosen
NV	Small Business Administration (SBA)	University of Nevada, Las Vegas—Cyber Clinic for Small Businesses.	University of Nevada, Las Vegas	500,000	Cortez Masto, Rosen
NY	National Archives and Records Administration (NARA)	9/11 25th Anniversary Conducting Oral Histories	StoryCorps, Inc.	750,000	Blumenthal, Booker, Gillibrand, McCormick, Murphy, Schumer
NY	Small Business Administration (SBA)	AI Empower NY	Asian American Business Development Center	500,000	Gillibrand, Schumer
NY	Small Business Administration (SBA)	CRECER: Building Skills and Networks for NY's Small Businesses.	Hispanic Federation Inc.	600,000	Gillibrand, Schumer
NY	Small Business Administration (SBA)	Launch New York—Scaling Up Small Business Support Services Across Upstate NY.	Launch New York, Inc.	1,000,000	Gillibrand, Schumer
NY	National Archives and Records Administration (NARA)	Preserving and Processing New York City Historical Collections.	The Trustees of Columbia University in the City of New York.	800,000	Schumer
NY	Small Business Administration (SBA)	Renaissance Economic Development Corporation—A New York Small Business Financial Accelerator.	Renaissance Economic Development Corporation	500,000	Gillibrand, Schumer
NY	Small Business Administration (SBA)	Small Business Digital Transformation and Entrepreneurship Program.	Welcome to Chinatown Inc.	150,000	Schumer
NY	Small Business Administration (SBA)	Small Business Program Expansion	Chhaya Community Development Corporation	100,000	Schumer
NY	Small Business Administration (SBA)	The Bronx Chamber of Commerce Foundation—The Bronx Digital Edge.	The Bronx Chamber of Commerce Foundation, Inc.	700,000	Gillibrand, Schumer
OR	Office of National Drug Control Policy (ONDCP)	Expanding Prevention Capacity in Malheur County, Oregon.	Oregon State University Extension, Family and Community Health Program.	165,000	Merkley, Wyden
OR	Small Business Administration (SBA)	Ione Rural Business Incubator	City of Ione	1,875,000	Merkley, Wyden
OR	Office of National Drug Control Policy (ONDCP)	Oregon-Idaho HIDTA Information Sharing and Analytical Coordination Center Drug Testing Equipment Project.	Oregon Department of Public Safety Standards and Training.	380,000	Merkley, Wyden
OR	Small Business Administration (SBA)	Technical Assistance for Agricultural Small Businesses.	Northwest Native Chamber	620,000	Merkley, Wyden

OR	Small Business Administration (SBA)	The Oregon Startup Center Incubator Development Project.	The City of Beaverton	500,000	Merkley, Wyden
PA	Small Business Administration (SBA)	Bethlehem TechVentures® Incubator: Critical Infrastructure Upgrades.	SEDA–Council of Government	500,000	McCormick
PA	Small Business Administration (SBA)	Empowering Small Businesses in Berks County	Berks County Latino Chamber of Commerce	200,000	Fetterman
PA	Small Business Administration (SBA)	Expanding Innovation: The TechVentures® Wet Lab Initiative.	Ben Franklin Technology Partners of Northeastern Pennsylvania.	2,500,000	McCormick
PA	Small Business Administration (SBA)	From Access to Outcomes: Strengthening Pennsylvania's Small Businesses.	Mansmann Foundation	1,200,000	McCormick
PA	Small Business Administration (SBA)	Innovation and Entrepreneurship Accelerator at Mercyhurst University.	Mercyhurst University	750,000	McCormick
PA	National Archives and Records Administration (NARA)	Mann Center for the Performing Arts Legacy Archival Project.	Mann Center for the Performing Arts	250,000	Fetterman, McCormick
PA	Small Business Administration (SBA)	Reading Strengthening Small Businesses Initiative	City of Reading	250,000	Fetterman
PA	Small Business Administration (SBA)	Small Business AI Capacity Toolkit	Pennsylvania CDFI Network	100,000	McCormick
PA	Small Business Administration (SBA)	The Mon Valley Makers Small Business Incubator Hub	Mon Valley Alliance Foundation	300,000	Fetterman
RI	Small Business Administration (SBA)	Small Business AI Support	Rhode Island Commerce Corporation	700,000	Reed, Whitehouse
RI	National Archives and Records Administration (NARA)	Archiving and Digitization of Museum Collection	The World War II Foundation	100,000	Reed
RI	Office of National Drug Control Policy (ONDCP)	Central Falls HIDTA	Central Falls Police Department	210,000	Reed
RI	Small Business Administration (SBA)	Hope & Main West End Kitchens	Hope & Main Providence	940,000	Reed
RI	General Services Administration (GSA)	John O. Pastore Federal Building	General Services Administration	700,000	Reed
RI	Office of National Drug Control Policy (ONDCP)	MADD Prevention & Education Exchange	Mothers Against Drunk Driving	500,000	Reed
RI	Small Business Administration (SBA)	Ocean Tech Hub (OTH) Accelerator	Rhode Island Commerce Corporation	200,000	Whitehouse
RI	National Archives and Records Administration (NARA)	Preserving Pawtucket's History	City of Pawtucket	550,000	Reed
RI	Office of National Drug Control Policy (ONDCP)	Rhode Island State Police HIDTA	Rhode Island State Police	4,000,000	Reed
RI	National Archives and Records Administration (NARA)	RI Department of State Document Preservation	Rhode Island Department of State	250,000	Reed
RI	Small Business Administration (SBA)	RI Food Policy Council Small Business Support	Rhode Island Food Policy Council	260,000	Reed
RI	Small Business Administration (SBA)	RIBDI Business Support	Rhode Island Business Development Institute Inc.	800,000	Reed, Whitehouse
RI	Small Business Administration (SBA)	RIHCC Small Business Growth Accelerator	Rhode Island Hispanic Chamber of Commerce	300,000	Reed
RI	Small Business Administration (SBA)	Social Enterprise Greenhouse Business for Good	Social Enterprise Greenhouse	365,000	Reed, Whitehouse
RI	Small Business Administration (SBA)	Southside Community Land Trust Food Hub	Southside Community Land Trust	810,000	Reed
RI	National Archives and Records Administration (NARA)	The Providence Journal Photographic Archive: Preservation and Public Access.	Providence Public Library	500,000	Reed
UT	National Archives and Records Administration (NARA)	Centerville City Public Records Digitization & Management Project.	Centerville City	400,000	Curtis
VA	Small Business Administration (SBA)	Fredericksburg Regional Entrepreneurship and Innovation Hub.	Virginia Alliance for Business, Commerce and Communities Foundation (VABCC Foundation).	750,000	Kaine, Warner
VA	Small Business Administration (SBA)	Peninsula Small Business Incubator & Technical Assistance Hub.	Greater Peninsula C.A.R.E.S. Foundation	1,160,000	Kaine, Warner

CONGRESSIONALLY DIRECTED SPENDING—Continued

State	Account	Project Name	Recipient	Recommended ($)	Requestor(s)
VA	Small Business Administration (SBA)	Virginia Entrepreneurship Training Program	Latino Economic Development Corporation of Washington, D.C..	90,000	Kaine, Warner
VT	Small Business Administration (SBA)	Accelerating American Energy, Food, and Forestry Business Development.	Vermont Sustainable Jobs Fund	395,000	Welch
VT	National Archives and Records Administration (NARA)	The Vermont Folklife Archive: Preserving and Providing Access to Vermont's Cultural Memory.	Vermont Folklife Center	520,000	Sanders
VT	Small Business Administration (SBA)	Vermont Maple Syrup: Protecting the Gold Standard of Quality.	Vermont Maple Sugar Makers' Association Inc.	605,000	Sanders, Welch
VT	Small Business Administration (SBA)	Vermont Small Business Transition Program	Vermont Law and Graduate School	480,000	Sanders
WA	Small Business Administration (SBA)	Business Support Services for LMI Entrepreneurs	Business Impact NW	500,000	Cantwell, Murray
WA	Small Business Administration (SBA)	Eastern Washington Innovation Hub	Washington African American Chamber of Commerce.	1,500,000	Murray
WA	Small Business Administration (SBA)	Employee Ownership Technical Assistance Program	Washington Center for Employee Ownership	1,000,000	Murray
WA	National Archives and Records Administration (NARA)	Evergreen Radio Reading Service Digitization	Washington Secretary of State	120,000	Murray
WA	Small Business Administration (SBA)	Farm to Fork Innovation Center	Walla Walla Community College	1,000,000	Cantwell
WA	Small Business Administration (SBA)	School of Business Finance	Spokane Independent Metro Business Alliance	490,000	Murray
WA	Small Business Administration (SBA)	Small Business Incubation and Development	Friends of Little Saigon	890,000	Murray
WI	Office of National Drug Control Policy (ONDCP)	Brown County Drug Task Force HIDTA	Brown County Drug Task Force	50,000	Baldwin
WI	Office of National Drug Control Policy (ONDCP)	Milwaukee Police Department HIDTA	City of Milwaukee Police Department	224,000	Baldwin
WI	Office of National Drug Control Policy (ONDCP)	Rock County Sheriff's Office HIDTA	Rock County Sheriff's Office	39,000	Baldwin
WI	Small Business Administration (SBA)	The Bridge to Progress Program	The Development Association, Inc.	500,000	Baldwin
WI	Small Business Administration (SBA)	WIHEDC Innovation Center: Small Business Hubs and Wisconsin Native Housing Coalition.	Wisconsin Indigenous Housing and Economic Development Corporation (WIHEDC).	1,687,000	Baldwin
WV	Small Business Administration (SBA)	American Minerals Collaborative	American Minerals Collaborative	500,000	Capito, Justice
WV	Small Business Administration (SBA)	Aviation Maintenance Technician (AMT) Program at the Bill Noe Flight School.	Marshall University	7,020,000	Capito, Justice
WV	National Archives and Records Administration (NARA)	Database of Coal Workers' Pneumoconiosis Benefit Claims In the Robert C. Byrd Center for Congressional History and Education.	Congressional Education Foundation, Inc.	250,000	Justice
WV	Small Business Administration (SBA)	Innovate Charles Town	City of Charles Town, WV	627,000	Capito
WV	Office of National Drug Control Policy (ONDCP)	Project HEAL: Youth Substance Abuse and Prevention	Morgan County Partnership, Inc.	600,000	Capito
WV	Small Business Administration (SBA)	The Accelerate WV Project	West Virginia Community Development Hub Inc.	1,245,000	Capito, Justice
WV	Small Business Administration (SBA)	UC Business Accelerator Program	The University of Charleston	1,789,000	Capito, Justice
WV	Office of National Drug Control Policy (ONDCP)	WV Artificial Intelligence Optimization Platform for Drug Investigations.	Washington/Baltimore High Intensity Drug Trafficking Area (W/B HIDTA).	100,000	Capito

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR FISCAL YEAR 2026 AND BUDGET ESTIMATES AND AMOUNTS RECOMMENDED IN THE BILL FOR FISCAL YEAR 2027

[In thousands of dollars]

Item	2026 appropriation	Committee recommendation	Senate Committee recommendation compared with (+ or −) 2026 appropriation
TITLE I—DEPARTMENT OF THE TREASURY			
Departmental Offices			
Salaries and Expenses	287,576	291,750	+4,174
Committee on Foreign Investment in the United States Fund	21,000	22,000	+1,000
CFIUS Offsetting user fees	−21,000	−22,000	−1,000
Office of Terrorism and Financial Intelligence	237,662	247,000	+9,338
Cybersecurity Enhancement Account	59,000	59,000	.....
Department-wide Systems and Capital Investments Programs	11,007	22,613	+11,606
Office of Inspector General	48,389	48,389	.....
Treasury Inspector General for Tax Administration	165,000	165,000	.....
Total, Departmental Offices	808,634	833,752	+25,118
Financial Crimes Enforcement Network	185,193	210,193	+25,000
Bureau of the Fiscal Service	391,109	391,109	.....
Alcohol and Tobacco Tax and Trade Bureau	157,795	157,795	.....
Community Development Financial Institutions Fund Program Account	324,000	324,000	.....
Total, Department of the Treasury, non-IRS	1,866,731	1,916,849	+50,118
Internal Revenue Service			
Taxpayer Services	3,036,606	3,130,969	+94,363
Enforcement	4,999,000	4,099,876	−899,124
Technology and Operations Support	3,159,759	3,159,759	.....
Total, Internal Revenue Service	11,195,365	10,390,604	−804,761

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR FISCAL YEAR 2026 AND BUDGET ESTIMATES AND AMOUNTS RECOMMENDED IN THE BILL FOR FISCAL YEAR 2027—Continued

[In thousands of dollars]

Item	2026 appropriation	Committee recommendation	Senate Committee recommendation compared with (+ or −) 2026 appropriation
Administrative Provisions—Department of the Treasury			
Total, title I, Department of the Treasury	13,062,096	12,307,453	−754,643
Appropriations	(13,083,096)	(12,329,453)	(−753,643)
Offsetting collections	(−21,000)	(−22,000)	(−1,000)
TITLE II—EXECUTIVE OFFICE OF THE PRESIDENT AND FUNDS APPROPRIATED TO THE PRESIDENT			
The White House			
Salaries and Expenses	78,904	78,904	
Executive Residence at the White House:			
Operating Expenses	15,453	15,453	
White House Repair and Restoration	2,475	5,975	+3,500
Subtotal	17,928	21,428	+3,500
Council of Economic Advisers	4,854	4,854	
National Security Council and Homeland Security Council	19,000	14,157	−4,843
Office of Administration	124,308	124,308	
Total, The White House	244,994	243,651	−1,343
Office of Management and Budget	129,000	137,000	+8,000
Office of the National Cyber Director	20,000	17,100	−2,900
Office of National Drug Control Policy			
Salaries and Expenses	21,785	21,785	
High Intensity Drug Trafficking Areas Program	298,579	298,579	
Other Federal Drug Control Programs	136,150	138,650	+2,500

Total, Office of National Drug Control Policy	456,514	459,014	+2,500
Unanticipated Needs	990	990	.....
Information Technology Oversight and Reform	8,000	8,000	.....
Special Assistance to the President and Official Residence of the Vice President:			
Salaries and Expenses	6,015	6,015	.....
Official Residence of the Vice President:			
Operating Expenses	318	318	.....
Subtotal	6,333	6,333	.....
Administrative Provision			
Salaries and Expenses (Sec 204)	7,071	13,607	+6,536
Total, title II, Executive Office of the President and Funds Appropriated to the President	872,902	885,695	+12,793
TITLE III—THE JUDICIARY			
Supreme Court of the United States			
Salaries and Expenses:			
Salaries of Justices	3,000	3,000	.....
Other salaries and expenses	135,127	207,039	+71,912
Subtotal, Supreme Court of the United States Salaries and Expenses	138,127	210,039	+71,912
Care of the Building and Grounds	11,437	18,093	+6,656
Total, Supreme Court of the United States	149,564	228,132	+78,568
United States Court of Appeals for the Federal Circuit			
Salaries and Expenses:			
Salaries of judges	3,000	3,000	.....
Other salaries and expenses	36,735	38,718	+1,983
Total, United States Court of Appeals for the Federal Circuit	39,735	41,718	+1,983

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR FISCAL YEAR 2026 AND BUDGET ESTIMATES AND AMOUNTS RECOMMENDED IN THE BILL FOR FISCAL YEAR 2027—Continued

[In thousands of dollars]

Item	2026 appropriation	Committee recommendation	Senate Committee recommendation compared with (+ or −) 2026 appropriation
United States Court of International Trade			
Salaries and Expenses:			
Salaries of judges	2,000	2,000	.....
Other salaries and expenses	22,437	22,923	+486
Total, US Court of International Trade	24,437	24,923	+486
Courts of Appeals, District Courts, and Other Judicial Services			
Salaries and Expenses:			
Salaries of judges and bankruptcy judges	487,000	489,000	+2,000
Other salaries and expenses	6,127,055	6,439,018	+311,963
Subtotal	6,614,055	6,928,018	+313,963
Vaccine Injury Compensation Trust Fund	12,109	12,109	.....
Defender Services	1,766,010	1,782,834	+16,824
Fees of Jurors and Commissioners	19,108	37,145	+18,037
Court Security	892,032	920,929	+28,897
Total, Courts of Appeals, District Courts, and Other Judicial Services	9,303,314	9,681,035	+377,721
Administrative Office of the United States Courts			
Salaries and Expenses	106,953	113,769	+6,816
Federal Judicial Center			
Salaries and Expenses	35,121	34,261	−860

United States Sentencing Commission			
Salaries and Expenses	22,677	23,741	+1,064
Total, title III, the Judiciary	9,681,801	10,147,579	+465,778
(Mandatory)	(495,000)	(497,000)	(+2,000)
(Discretionary)	(9,186,801)	(9,650,579)	(+463,778)
TITLE IV—DISTRICT OF COLUMBIA			
Federal Payment for Resident Tuition Support	40,000	40,000	.....
Federal Payment for Emergency Planning and Security Costs in the District of Columbia	90,000	90,000	.....
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	.....
Federal Payment to the Court Services and Offender Supervision Agency for the District of Columbia	287,017	287,017	.....
Federal Payment to the District of Columbia Public Defender Service	53,629	53,629	.....
Federal Payment to the Criminal Justice Coordinating Council	3,451	3,451	.....
Federal Payment for Judicial Commissions	630	630	.....
Federal Payment for School Improvement	52,500	54,000	+1,500
Federal Payment for the DC National Guard	600	600	.....
Federal Payment for Testing and Treatment of HIV/AIDS	4,000	4,000	.....
Federal Payment to the District of Columbia Water and Sewer Authority	8,000	8,000	.....
Total, title IV, District of Columbia	877,900	879,400	+1,500
TITLE V—OTHER INDEPENDENT AGENCIES			
Administrative Conference of the United States	3,430	3,430	.....
Commodity Futures Trading Commission	365,000	370,000	+5,000
Consumer Product Safety Commission	150,975	135,000	−15,975
Council of the Inspectors General on Integrity and Efficiency	5,450	850	−4,600
Oversightgov Website Enhancements	(850)	(850)	.....
Election Assistance Commission			
Salaries and Expenses	23,860	23,860	.....
Election Security Grants	45,000	50,000	+5,000
Election Security Grants Offsets	−10,000	.....	+10,000
Subtotal, Election Security Grants	35,000	50,000	+15,000

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR FISCAL YEAR 2026 AND BUDGET ESTIMATES AND AMOUNTS RECOMMENDED IN THE BILL FOR FISCAL YEAR 2027—Continued

[In thousands of dollars]

Item	2026 appropriation	Committee recommendation	Senate Committee recommendation compared with (+ or −) 2026 appropriation
Total, Election Assistance Commission	58,860	73,860	+15,000
Federal Communications Commission			
Salaries and Expenses	416,112	398,342	−17,770
Offsetting fee collections	−416,112	−398,342	+17,770
Direct appropriation			
Federal Deposit Insurance Corporation			
Office of Inspector General (by transfer)	(48,500)	(48,500)	
Deposit Insurance Fund (transfer)	(−48,500)	(−48,500)	
Total, Federal Deposit Insurance Corporation			
Federal Election Commission	80,857	80,857	
Federal Labor Relations Authority	29,500	27,687	−1,813
Federal Permitting Improvement Steering Council		5,000	+5,000
Federal Trade Commission			
Salaries and Expenses	383,600	405,000	+21,400
Offsetting fee collections (mergers)	−310,000	−313,000	−3,000
Offsetting fee collections (telephone)	−15,000	−17,000	−2,000
Direct appropriation	58,600	75,000	+16,400
General Services Administration			
Federal Buildings Fund			
Limitations on Availability of Revenue:			
Construction and acquisition of facilities	165,661	42,500	−123,161

Repairs and alterations:			
Major repairs and alterations	239,000	626,154	+387,154
Basic repairs and alterations	479,000	500,000	+21,000
Special emphasis programs	215,553	423,000	+207,447
Subtotal	933,553	1,549,154	+615,601
Installment Acquistion Payments			
Rental of space	5,574,593	5,843,868	+269,275
Building operations	3,012,954	2,872,729	−140,225
Federal Buildings Fund—Other			
Subtotal, Limitations on Availability of Revenue	9,686,761	10,308,251	+621,490
Rental income to fund	−10,716,000	−10,715,000	+1,000
Total, Federal Buildings Fund	−1,029,239	−406,749	+622,490
Government-wide Policy	64,000	38,000	−26,000
Operating Expenses	48,000	51,000	+3,000
Civilian Board of Contract Appeals	10,248	10,346	+98
Office of Inspector General	73,837	73,837	
Allowances and Office Staff for Former Presidents	5,353	5,402	+49
Federal Citizen Services Fund	70,000	71,000	+1,000
Technology Modernization Fund	5,000	5,000	
Asset Proceeds and Space Management Fund	143,328	193,328	+50,000
Administrative Provision			
Federal Buildings Fund (Sec 527)	23,612	14,899	−8,713
Total, General Services Administration	−585,861	56,063	+641,924
Harry S Truman Scholarship Foundation	2,970	2,500	−470
Merit Systems Protection Board			
Salaries and Expenses	49,135	44,163	−4,972
Limitation on administrative expenses	2,345	2,345	
Total, Merit Systems Protection Board	51,480	46,508	−4,972

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR FISCAL YEAR 2026 AND BUDGET ESTIMATES AND AMOUNTS RECOMMENDED IN THE BILL FOR FISCAL YEAR 2027—Continued

[In thousands of dollars]

Item	2026 appropriation	Committee recommendation	Senate Committee recommendation compared with (+ or −) 2026 appropriation
Morris K Udall and Stewart L Udall Foundation			
Morris K Udall and Stewart L Udall Trust Fund	1,582	1,582	.....
Environmental Dispute Resolution Fund	3,862	3,862	.....
Total, Morris K Udall and Stewart L Udall Foundation	5,444	5,444	.....
National Archives and Records Administration			
Operating Expenses	421,000	404,842	−16,158
Office of Inspector General	5,920	5,920	.....
Repairs and Restoration	8,000	9,500	+1,500
National Historical Publications and Records Commission Grants Program	5,000	.....	−5,000
Administrative Provisions			
Salaries and Expenses (Sec 530)	14,344	14,324	−20
Total, National Archives and Records Administration	454,264	434,586	−19,678
NCUA Community Development Revolving Loan Fund	3,465	.....	−3,465
Office of Government Ethics	23,037	23,051	+14
Office of Personnel Management			
Salaries and Expenses	167,535	145,973	−21,562
Limitation on administrative expenses	214,605	229,027	+14,422
Subtotal, Salaries and Expenses	382,140	375,000	−7,140
Office of Inspector General	6,839	6,839	.....
Limitation on administrative expenses	29,192	29,192	.....

Subtotal, Office of Inspector General	36,031	36,031	.....
Total, Office of Personnel Management	418,171	411,031	−7,140
Office of Special Counsel	31,585	31,585	.....
Privacy and Civil Liberties Oversight Board	13,700	13,700	.....
Public Buildings Reform Board	3,605	3,605	.....
Securities and Exchange Commission			
Salaries and Expenses	2,149,000	1,908,000	−241,000
Subtotal, Securities and Exchange Commission	2,149,000	1,908,000	−241,000
SEC fees	−2,149,000	−1,908,000	+241,000
Total, Securities and Exchange Commission	.....	.....	.....
Selective Service System	31,300	32,300	+1,000
Small Business Administration			
Salaries and expenses	323,118	260,157	−62,961
Entrepreneurial Development Programs	330,000	330,000	.....
Office of Inspector General	37,020	37,020	.....
Office of Advocacy	10,109	10,109	.....
Business Loans Program Account:			
Direct loans subsidy	3,000	3,000	.....
Administrative expenses	158,000	158,000	.....
Total, Business loans program account	161,000	161,000	.....
Disaster Loans Program Account:			
Administrative expenses	32,000	.....	−32,000
Disaster relief category	250,000	153,000	−97,000
Total, Disaster loans program account	282,000	153,000	−129,000
Subtotal, Small Business Administration	1,143,247	951,286	−191,961

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR FISCAL YEAR 2026 AND BUDGET ESTIMATES AND AMOUNTS RECOMMENDED IN THE BILL FOR FISCAL YEAR 2027—Continued

[In thousands of dollars]

Item	2026 appropriation	Committee recommendation	Senate Committee recommendation compared with (+ or −) 2026 appropriation
Administrative Provisions			
Salaries and Expenses (Sec 542)	106,862	93,170	−13,692
Total, Small Business Administration	1,250,109	1,044,456	−205,653
Total, excluding Disaster Relief Category	1,000,109	891,456	−108,653
United States Postal Service			
Payment to the Postal Service Fund	38,360	38,360	
Office of Inspector General	274,000	280,000	+6,000
Total, United States Postal Service	312,360	318,360	+6,000
United States Tax Court	55,000	55,000	
Total, title V, Independent Agencies	2,823,301	3,249,873	+426,572
Appropriations	(16,179,413)	(16,448,215)	(+268,802)
Disaster relief category	(250,000)	(153,000)	(−97,000)
Offsetting Collections	(−13,606,112)	(−13,351,342)	(+254,770)
(by transfer)	(48,500)	(48,500)	
(transfer out)	(−48,500)	(−48,500)	
TITLE VI—GENERAL PROVISIONS THIS ACT			
Mandatory appropriations (Sec 618)	23,010,000	24,207,000	+1,197,000
PCA Oversight Board scholarships	7,000	25,000	+18,000
Offsetting collections	−7,000	−25,000	−18,000
Treasury Forfeiture Fund (rescission) (Sec 634)	−300,000		+300,000

Special Inspector General for Pandemic Recovery (rescission) (Sec 635)	−3,000		+3,000
Total, title VI, General Provisions	22,707,000	24,207,000	+1,500,000
TITLE VII—GENERAL PROVISIONS GOVERNMENT-WIDE			
Civil Service Retirement and Disability Funds (Sec 734)		−2,000	−2,000
Total, title VII, General Provisions		−2,000	−2,000
OTHER APPROPRIATIONS			
THE INFRASTRUCTURE INVESTMENT AND JOBS ACT, 2022			
(PUBLIC LAW 117–58)			
DIVISION J—APPROPRIATIONS			
Federal Permitting Improvement Steering Council			
Environmental Review Improvement Fund			
Appropriations available from prior year advances (emergency)	(650)		(−650)
Total, Infrastructure Investment and Jobs Act, 2022			
DIVISION A–CONTINUING APPROPRIATIONS, AGRICULTURE, LEGISLATIVE BRANCH, MILITARY CONSTRUCTION AND VETERANS AFFAIRS, AND EXTENSIONS ACT, 2026			
(PUBLIC LAW 119–37)			
THE JUDICIARY			
Supreme Court of the United States			
Personal Security for Supreme Court Justices	28,000		−28,000
Total, Continuing Appropriations, Agriculture, Legislative Branch, Military Construction and Veterans Affairs, and Extensions Act, 2026	28,000		−28,000

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR FISCAL YEAR 2026 AND BUDGET ESTIMATES AND AMOUNTS RECOMMENDED IN THE BILL FOR FISCAL YEAR 2027—Continued

[In thousands of dollars]

Item	2026 appropriation	Committee recommendation	Senate Committee recommendation compared with (+ or −) 2026 appropriation
HOMELAND SECURITY AND FURTHER ADDITIONAL CONTINUING APPROPRIATIONS ACT, 2026			
(PUBLIC LAW 119–86)			
THE JUDICIARY			
Supreme Court of the United States			
Appropriation for the Supreme Court of the United States	30,000		−30,000
Total, Homeland Security and Further Additional Continuing Appropriations Act, 2026	30,000		−30,000
Total, Other Appropriations	58,000		−58,000
Grand total	50,083,000	51,675,000	+1,592,000
Appropriations	(63,770,112)	(64,920,342)	(+1,150,230)
Rescissions	(−303,000)		(+303,000)
Emergency appropriations			
Offsetting collections	(−13,634,112)	(−13,398,342)	(+235,770)
Disaster relief category	(250,000)	(153,000)	(−97,000)
(by transfer)	(48,500)	(48,500)	
(transfer out)	(−48,500)	(−48,500)	
Discretionary total	26,578,650	26,971,000	+392,350
Discretionary total, without Disaster	26,328,650	26,818,000	+489,350
Grand total without Other Appropriations	50,025,000	51,675,000	+1,650,000