FINANCIAL SERVICES AND GENERAL GOVERNMENT APPROPRIATIONS BILL, 2016

JULY 30, 2015.—Ordered to be printed

Mr. BOOZMAN of Arkansas, from the Committee on Appropriations, submitted the following

REPORT

[To accompany S. 1910]

The Committee on Appropriations reports an original bill (S. 1910) making appropriations for financial services and general government for the fiscal year ending September 30, 2016, and for other purposes, reports favorably thereon without amendment and recommends that the bill do pass.

Amounts of new budget (obligational) authority for fiscal year 2016

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Total of bill as reported to the Senate</td>
<td>$42,101,686,000</td>
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<tr>
<td>Amount of 2015 appropriations</td>
<td>43,190,700,000</td>
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<tr>
<td>Amount of 2016 budget estimate</td>
<td>46,789,418,000</td>
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<td>Bill as recommended to Senate compared to—</td>
<td></td>
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<tr>
<td>2015 appropriations</td>
<td>– 1,089,014,000</td>
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<tr>
<td>2016 budget estimate</td>
<td>– 4,687,732,000</td>
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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.

The Committee recommends $42,101,686,000 in discretionary and mandatory appropriations. This represents a decrease of $1,089,014,000 below the fiscal year 2015 enacted level, and a decrease of $4,687,732,000 below the budget request. Of the total, $20,714,829,000 is provided in discretionary appropriations, including $158,829,000 for the Small Business Administration Disaster Loans Program Account designated by Congress as disaster relief pursuant to Public Law 112–25. This discretionary amount is $4,661,421,000 below the budget request of $25,376,250,000. Mandatory appropriations less scorekeeping adjustments total $21,386,857,000.

PROGRAM, PROJECT, AND ACTIVITY

During fiscal year 2016, 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 [PPA]; (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 its programs and activities 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.

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.

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 OMB. However, the Committee expects 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 2017 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 2017 to the fiscal year 2016 enacted level.

The Committee includes a general provision requiring that agencies provide, as a component incorporated within their fiscal year 2017 budget justification materials submitted to the Committee, a separate table briefly describing the top management challenges for fiscal year 2016 as identified by the agency inspector general, along with an explanation of how the fiscal year 2017 budget request addresses each such management challenge.

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 on its planned presentation for its budget justification materials in support of the fiscal year 2017 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 that 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. section 1351 or 31 U.S.C. section 1517(b).

**Cybersecurity.**—Cybersecurity remains one of the most significant challenges facing the Nation. Recent events have demonstrated that the Federal Government faces an array of cyber-based threats to its systems and data and the results have proven disastrous to millions of Americans. The Committee remains concerned that billions of Federal dollars are spent each fiscal year yet there is no guarantee of security for Americans. The Committee stresses the importance of the role of the Federal CIO in protecting Federal assets and information and strengthening the Federal Government's overall cybersecurity infrastructure. The Committee is committed to conducting oversight of agencies within its jurisdiction to ensure that funding is being spent wisely and effectively while ensuring that stronger cyber controls are in place. The Committee encourages the Administration and agencies to enhance their cyber strategies and allocate resources accordingly to combat cybercrime and data breaches.

**Paper Reduction Efforts.**—The Committee is concerned about the millions of taxpayer dollars spent on wasteful printing practices each year and the lack of clear printing policies within each of the agencies. While progress has been made to better utilize the cloud and digitize records, little progress has been made to reform in-house printing practices. The Committee urges each agency to work with the Office of Management and Budget to reduce printing and reproduction by 34 percent and directs each agency to report to the
Committee within 60 days after enactment of this act on what steps have been taken to reduce printing volume and costs. The report should specifically identify how much money each agency will be saving.
THE SECRETARY OF THE TREASURY has the primary role in formu-
lating and managing the domestic and international tax and finan-
cial policies of the Federal Government. The Secretary’s respon-
sibilities funded by the Departmental Offices Salaries and Exp-
penses appropriation include: recommending and implementing
U.S. domestic and international economic and tax policy; formu-
lating fiscal policy; governing the fiscal operations of the Govern-
ment; executing the Nation’s financial sanction policies; disrupting
and dismantling terrorist financial infrastructure; protecting the
United States and the international financial system from terrorist
financing, money laundering, and other financial crimes; managing
the public debt; managing international development policy; rep-
resenting the United States on international monetary, trade, and
investment issues; overseeing the Department of the Treasury overseas
operations; and directing the administrative operations of the De-
partment of the Treasury. The majority of the Salaries and Ex-
penses appropriation provides resources for policy formulation and
implementation in the areas of domestic and international finance,
terrorist financing and financial crimes, tax, economic, trade, financial
operations and general fiscal policy. This appropriation also
provides resources to support the Secretary, policy components, and
departmental administrative policies in financial and personnel
management, procurement operations, and information systems
and telecommunications.

COMMITTEE RECOMMENDATION

The Committee recommends $325,900,000 for the Departmental
Offices account of the Department of the Treasury for fiscal year
2016. The funding recommendations are made based on information
included in the budget justification.

The Committee recommends $112,500,000 within the Depart-
mental Offices account for the Office of Terrorism and Financial In-
telligence in order to support safeguarding financial systems
against illicit use and combating rogue nations, terrorist
facilitators, money launderers, proliferators of weapons of mass de-
struction, and other national security threats.
Student Debt.—The Committee notes that there is nearly $1,200,000,000,000 in outstanding student loan debt, of which $150,000,000,000 is in private student loans. More than 850,000 students have defaulted on their private student loans worth more than $8,100,000,000. The Committee commends the Federal bank regulators for efforts to encourage financial institutions to work constructively with private student loan borrowers experiencing financial difficulties and directs Treasury to work with the Federal Deposit Insurance Corporation, the Office of the Comptroller of the Currency, the National Credit Union Administration, and the Federal Reserve to offer clear guidance that protects taxpayers and is consistent with safety and soundness principles recognizing the unique characteristics of private student loans compared to other debt and providing flexibility to lenders working with borrowers to avoid default.

Office of Financial Education.—The Committee is concerned about the low level of financial literacy and numeracy skills among the adult population of the United States, as one in seven adults do not have basic financial literacy skills to succeed in all but the most rudimentary financial literacy tasks. The Committee encourages the Department to explore the degree to which current Federal financial literacy programs benefit those individuals with less than basic literacy skills and to develop measurable goals and objectives for the Financial Literacy and Education Commission that address the needs of this population. Finally, the Committee urges the Department to explore opportunities to work with community-based adult and family literacy organizations as it promotes and implements future financial literacy initiatives.

Wildlife Trafficking.—The Committee notes the recent increase of illegal trade in rhinoceros horns, elephant ivory, and illegally harvested timber, along with the large sums of money that these products command on the black market. There are indisputable linkages between these activities and the financing of armed insurgencies and groups that threaten the stability and development of African countries and pose a threat to U.S. security interests. The Committee directs the Department to use available resources to pursue and enforce money laundering and other related laws as related to wildlife trafficking and the illegal ivory trade. The Department shall report to the Committee semiannually during fiscal year 2016 on such enforcement actions and other steps taken to carry out the Implementation Plan of the National Strategy on Wildlife Trafficking during this fiscal year.

Agricultural Exports.—The Committee notes that expanding export opportunities for U.S. agricultural producers remain a critical opportunity for economic growth. U.S. agricultural sales restrictions to Cuba have prevented U.S. producers from unlocking their full market potential in Cuba. The Committee directs the Department of the Treasury to coordinate with the Department of Commerce and the Department of Agriculture to conduct an assessment of the impact that recent policy and regulatory changes to ease trade restrictions with Cuba have had on the U.S. agricultural industry and the extent to which remaining prohibitions on U.S. private financing or credit for sales of U.S. agricultural commodities negatively affects small U.S. exporters and farmers. The Depart-
ment should report its findings to the Committee no later than 120 days after enactment.

**Economic Sanctions and Divestments.**—The Committee recommendation includes resources for Terrorism and Financial Intelligence programs. With these funds, the Department will continue to implement 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 those supporting WMD proliferation, terrorism, transnational organized crime, the Islamic State of Iraq and the Levant, Russia, Belarus, North Korea, Iran, Sudan, Syria, Venezuela, Zimbabwe and designated rebel groups operating in and around the Democratic Republic of Congo. The Committee directs the Department to promptly notify the Committee of any resource constraints that adversely impact the implementation of any sanctions program.

**Iran Sanctions.**—The Committee directs the Treasury Department, prior to lifting of any sanctions designation relating to Iran, to conduct a full review of a sanctioned entity's behavior and report to the committee in writing whether the entity continues to engage in any prohibited activities. If Treasury determines an entity has engaged in other activities for which it should be sanctioned, Treasury shall either sanction the entity or provide a written justification for why sanctions have not been imposed.

The Committee directs the Department to review each lifting of sanctions against a designated entity relating to Iran 180 days after the lifting and determine in writing to the Committee whether the entity has violated the terms of the Joint Comprehensive Plan of Action or may be subject to other U.S. sanctions.

The Committee also directs the Department to provide a written assessment, which may include a classified annex, of whether any previously sanctioned companies are contributing to a clandestine nuclear weapons program in Iran.

The Committee is deeply concerned over reports that, for the purpose of Iran sanctions relief, an arbitrary distinction may be made between Iranian Revolutionary Guard Corps [IRGC] and the IRGC's Al-Quds Force [IRGC–QF]. The Committee directs the Department to submit a report within 60 days of enactment on the financial benefit of JCPOA to both the IRGC and the IRGC–QF, as well as any subsidiaries or affiliates of the IRGC or IRGC–QF, and detail its views concerning whether there is any separation between the organization and leadership of IRGC and IRGC–QF.

**Management of Capital Investments.**—The Committee notes that section 121 of the bill requires the Secretary of the Treasury to develop an annual Capital Investment Plan, to be submitted to the Committees on Appropriations of the Senate and the House of Representatives within 30 days following submission of the President’s annual budget request. The Committee directs the Department to include estimated funding needs for the lifetime capital needs for each project, not just for the budget year. The Committee also directs the Department to include in the Capital Investment Plan meaningful and understandable summaries of capital investments
by project type (e.g., information technology). The Committee directs the Office of the Chief Information Officer to ensure that adequate resources are devoted both to projects in the capital phase and to proper maintenance and modernization of existing systems and to ensure that all projects are tracked properly and described completely in the annual Capital Investment Plan.

Tribal Advisory Committee.—The Tribal Advisory Committee to the Secretary of the Treasury, established by Public Law 113–168, is intended to provide informed advice to the Treasury Department and the Internal Revenue Service [IRS] on matters relating to the taxation of Indians, the training and education of IRS field agents who administer and enforce internal revenue laws with respect to Indian tribes, and the training and technical assistance of IRS field agents and tribal financial officers with respect to implementation of the Tribal General Welfare Exclusion Act and any amendments. In recognition of this important function and the indispensable relationship between the Government of the United States of America and tribal nations, the Committee recommends that the Treasury Department make every effort to appoint primarily tribal officials to the Tribal Advisory Committee so as to facilitate proper consultation with Indian nations and tribes in their goal to provide for the general welfare of tribal citizens.

Mortgage Servicing Assets.—The Committee is concerned that, in general, prudential regulators in the United States have inappropriately applied certain standards developed by the Basel Committee on Bank Supervision to community and regional banks, when such standards were designed to address activities of the large, globally systemic banking organizations. A primary example of this is the Basel III capital standards for mortgage servicing assets [MSAs], which have been applied to all banks in the United States. There is no record that the regulators undertook any study specifically evaluating the impact of these capital requirements on community or regional banks or recognized that the current markets for MSAs provide liquidity and pricing information for MSAs. The Committee recommends that the prudential regulators reconsider this rule as it applies to community and regional banks, especially since the current rule, although being phased in, could soon require these banks to start selling MSAs into the market at an artificial loss created by the rule’s own impact. The Committee does not believe that the Basel III capital rules on MSAs should be applied to small and mid-size banks. Mortgage servicing at community and regional banks constitute a core financial services relationship with the bank’s customers and the communities they serve that should be encouraged, while being appropriately regulated.

Remittances to East Africa.—The Committee is concerned that the lack of a safe, transparent mechanism for transmitting remittances to East Africa has the potential to worsen the humanitarian and security challenges. Remittances are important to the stability and development of Somalia, South Sudan, and other countries in the region. The Administration recently commenced an interagency effort led by the Treasury Department and the National Security Council to identify solutions for how to traceably transfer money to Somalia given the closure of money service businesses. The Committee encourages the Department of the Treasury, in cooperation...
with other departments and international partners, to take the necessary steps to prevent a large-scale disruption of remittances and to support a sustainable mechanism to ensure the flow of remittances with safeguards to prevent the financing of terrorism. Within 30 days of enactment, the Treasury Department shall notify the Committee of any impediments to addressing this matter and proposals for overcoming the problems.

Cybersecurity.—The Committee supports investments in financial cybersecurity research, and strongly urges the Department of the Treasury, including the Office of Critical Infrastructure Policy, to work with the National Science Foundation, the Department of Homeland Security’s Science and Technology Directorate and its Homeland Security Advanced Research Projects Agency, the Intelligence Advanced Research Projects Activity, and others to leverage cybersecurity research and efforts to protect our Nation where it is most vulnerable.

Currency Report.—The Committee supports the efforts of the Department of the Treasury to redesign Federal Reserve notes to improve their security and to include the likenesses of women who have made significant contributions to our Nation. The Committee requests a comprehensive report from the Treasury on its plans to redesign Federal Reserve notes including the costs of all planned redesigns, plans to increase the security features of such notes, and plans for establishing stable standards and criteria for selecting the subjects of the portraits for such notes.

DEPARTMENT-WIDE SYSTEMS AND CAPITAL INVESTMENTS PROGRAMS

(INCLUDING TRANSFER OF FUNDS)

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PROGRAM DESCRIPTION

The 1997 Treasury and General Government Appropriations Act established this account, which is authorized to be used by or on behalf of Treasury bureaus at the Secretary’s discretion to modernize business processes and increase efficiency through technology investments, as well as other activities that involve more than one Treasury bureau or Treasury’s interface with other Government agencies.

COMMITTEE RECOMMENDATION

The Committee recommends $5,000,000 for Department-wide Systems and Capital Investments Programs [DSCIP] for fiscal year 2016.

The Committee notes that the DSCIP account has been utilized to fund a wide variety of multiyear initiatives. Given the complexity of these initiatives, the bill includes language in section 120 directing the Department of the Treasury to submit an annual Capital Investment Plan to the Committees on Appropriations within 30 days after the President’s budget submission.
OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

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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 $35,416,000 for salaries and expenses of the Office of Inspector General. This amount is equal to the budget request and $65,000 above the fiscal year 2015 enacted level.

The Committee directs the Inspector General to utilize funds provided to meet mandated audit requirements such as information security in addition to other prioritized work including Treasury’s responsibilities as they relate to the implementation of anti-money laundering programs and the Community Development Financial Institutions Fund.

The Committee remains concerned about cyber-based threats and recent data breaches at Federal agencies. 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.

As outlined in the Inspector General’s recent audit plan, the Committee looks forward to reviewing work on the CDFI Fund’s overall administration of grants awarded under the core program.
Specifically, the Committee hopes to learn more about whether funds are awarded to eligible recipients in accordance with applicable laws and regulations; whether the CDFI Fund has established and maintained internal control procedures and oversight over grants; and whether there is a process for measuring outcomes to ensure program objectives are achieved.

Inspector General Report on Treatment of Legacy Financial Management Services Workers.—The Committee directs the Department of the Treasury’s Office of Inspector General [OIG] to submit a report to the Committees on Appropriations within 120 days of enactment concerning the treatment of workers at the Treasury Department’s Bureau of the Fiscal Service who were formerly employees of the Financial Management Service. The OIG is directed to pay special attention to whether any employees have faced intimidation, demotion, or actions that would discourage the employees from continuing their employment with the Bureau.

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

SALARIES AND EXPENSES

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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.

During fiscal year 2014, TIGTA recovered, protected, and identified monetary benefits totaling $16,600,000,000, including
$7,700,000,000 in potential increased and protected revenue and $8,700,000,000 in potential cost savings. In fiscal year 2014, the Office of Audit issued 95 audits, and the Office of Investigations opened 2,964 investigations and closed 3,054 investigations.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $167,275,000 for TIGTA. This amount is $9,065,000 above the fiscal year 2015 enacted level and the same as the budget request. The Committee recognizes the expansive workload that TIGTA has assumed as well as considerable demands on its resources in order to be responsive to Congress. The Committee acknowledges the challenges TIGTA faces in adapting its oversight activities to address increasingly complex and high-risk issues associated with IRS operations, including protecting sensitive taxpayer data, detection and investigation of fraud and electronic crime, and review of procurement activities. The Committee recognizes that growth in the size and workload of the IRS generates concomitant increased work for TIGTA.

Since Fiscal Year 2011, TIGTA has designated the security of taxpayer data as the top concern facing the IRS based on the increased number and sophistication of threats to taxpayer information and the need for the IRS to better protect taxpayer data and improve its enterprise security program. In addition, the IRS has declared its Information Security program as a “significant deficiency” from a financial reporting standpoint, which means weaknesses in its internal control environment are important enough to merit the attention of those charged with IRS governance. The Committee directs TIGTA to submit a report to the Committees on Appropriations of the House and Senate not less than 6 months after enactment of this Act describing the cyber attacks and attempted cyber attacks against the agency and their consequences; the steps taken to prevent, mitigate or otherwise respond to such attacks; the cybersecurity policies and procedures in place, including policies about ensuring safe use of computer and mobile devices by individual employees; and a description of all outreach efforts undertaken to increase awareness among employees and contractors of cybersecurity risks.

The Committee relies on TIGTA’s annual assessment of the serious management challenges facing the IRS as it evaluates resource needs. TIGTA highlighted the unabated problem of identity theft tied to tax refunds among the predominant challenges. The Committee notes that TIGTA has made numerous recommendations for the IRS to institute or improve processes that will bolster the IRS’s ability to detect and prevent the issuance of fraudulent tax refunds resulting from identity theft. The Committee urges TIGTA to continue to assist the IRS in improving its arsenal of tools to better serve innocent taxpayer victims of identity theft and other schemes.

The IRS’s use of inappropriate criteria for selecting and reviewing applications for tax-exempt status is of continuing concern to both Congress and organizations seeking tax-exempt status. There have been a number of congressional hearings, as well as ongoing Federal investigations into this matter. TIGTA recently reported
that the IRS has taken actions to eliminate the selection of potential political cases based on names and policy positions, expedite processing of 501(c)(4) social welfare organization applications, and eliminate unnecessary information requests. The Committee recognizes the extensive investigative work TIGTA has conducted in an attempt to recover e-mails from the former Director of Exempt Organizations. The Committee understands TIGTA's investigation is still ongoing and looks forward to receiving TIGTA's final report.

The Committee appreciates TIGTA's monitoring of the IRS's implementation of the Patient Protection and Affordable Care Act (ACA). The ACA impacts individual and business taxpayers at all income levels, IRS compliance and enforcement programs, information reporting requirements, the administration of tax penalties, and information technology. The IRS's ability to ensure accurate tax returns are filed and information reported is correct is dependent on the timely receipt of information from exchanges, insurance providers, and employers. A further challenge for the IRS is the fact that a number of the reporting provisions relating to insurance providers and employers have been delayed. TIGTA has issued numerous reports related to the IRS's efforts to implement the Affordable Care Act tax provisions. TIGTA remains concerned about the protection of confidential taxpayer data that will be provided to the Federal and State Exchanges. TIGTA also remains concerned that the IRS's existing fraud detection system may not be capable of identifying Affordable Care Act refund fraud or schemes prior to the issuance of tax refunds. The Committee encourages TIGTA to monitor IRS's ability to implement ACA.

SPECIAL INSPECTOR GENERAL FOR THE TROUBLED ASSET RELIEF PROGRAM

SALARIES AND EXPENSES

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PROGRAM DESCRIPTION

The Emergency Economic Stabilization Act (Public Law 110–343) established the Office of the Special Inspector General for the Troubled Asset Relief Program (SIGTARP) to perform audits and investigations of the Troubled Asset Relief Program (TARP).

COMMITTEE RECOMMENDATION

The Committee recommends $36,671,000 for the SIGTARP for fiscal year 2016. The recommendation is $4,000,000 below the budget request because the SIGTARP will be able to utilize carryover balances to fund a portion of fiscal year 2016.

FINANCIAL CRIMES ENFORCEMENT NETWORK

SALARIES AND EXPENSES

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The Financial Crimes Enforcement Network [FinCEN], a bureau within the Treasury Department’s Office of Terrorism and Financial Intelligence, is the largest overt collector of financial intelligence in the United States. FinCEN’s mission is to safeguard the financial system from the abuses of financial crime, including terrorist financing, money laundering, and other illicit activity. FinCEN accomplishes its mission by administering the Bank Secrecy Act, a collection of statutes that form the Nation’s antimon-ey laundering/counterterrorist financing regulatory regime. As the delegated administrator of the Bank Secrecy Act, FinCEN is responsible for the development and implementation of regulations, rules, and guidance issued under the Bank Secrecy Act. FinCEN also oversees the work of eight Federal agencies with delegated responsibility to examine various sectors of the financial industry for compliance with the Bank Secrecy Act’s requirements. FinCEN is responsible for collecting, maintaining, and disseminating the information reported by financial institutions under the Bank Secrecy Act through a Governmentwide access service. FinCEN is the United States’ Financial Intelligence Unit [FIU] and a founding member of the Egmont Group of Financial Intelligence Units. As the United States’ FIU, FinCEN routinely shares information and cooperates 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 $112,979,000 for the Financial Crimes Enforcement Network [FinCEN].

The recommended funding will support several key FinCEN budget priorities, including targeting examination and enforcement efforts to high priority areas; expanding understanding and analysis of illicit networks, institutions, jurisdictions, and schemes; ensuring the Bank Secrecy Act regulatory structure effectively and efficiently targets illicit financing risks; managing the efficient collection, processing, and retrieval of Bank Secrecy Act data; and fostering strong public-private partnerships with the financial industry.

Money Laundering of Cybercrime Proceeds.—The Committee recognizes that major data security breaches are becoming more common and are often orchestrated by sophisticated cybercriminal enterprises that then monetize the data and launder it through U.S. financial institutions. The Committee notes FinCEN’s history of supporting law enforcement cases that combat cybercrime, and emphasizes the importance of continuing this effort as part of the bureau’s broader mission to detect and disrupt all forms of financial crime. In addition to analyzing financial flows for this important effort in the course of ongoing strategic operations, FinCEN shall use this data to ensure reporting institutions remain vigilant in detecting the laundering of cybercriminal proceeds by issuing an advisory to financial institutions on filing suspicious activity reports [SARs] regarding specific cybercriminal activities. The advisory should provide SAR filers a list of trends, typologies, and red flag indicators
that may potentially signal cybercrime to be included in the narratives of relevant SAR filings.

**Human Trafficking.**—The Committee recognizes that human trafficking and slavery are frequently conducted by transnational criminal organizations. The Committee notes FinCEN’s history of supporting law enforcement cases that combat human trafficking, and emphasizes the importance of continuing this effort as part of the bureau’s broader mission to detect and disrupt all forms of financial crime. The Committee appreciates FinCEN’s work to ensure reporting institutions remain vigilant in detecting the laundering of human trafficking proceeds by issuing an advisory to financial institutions in September 2014 on filing suspicious activity reports [SARs] regarding human trafficking activities.

**TREASURY FORFEITURE FUND**

(RESCISSION)

The Committee recommends a rescission of $700,000,000 of unobligated balances in the Treasury Forfeiture Fund.

**BUREAU OF THE FISCAL SERVICE**

**SALARIES AND EXPENSES**

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**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 $356,000,000 for the Bureau of the Fiscal Service. This amount is $7,816,000 above the fiscal year 2015 enacted level.

The Committee recognizes the Fiscal Service’s responsibilities related to implementation of the Digital Accountability and Transparency Act of 2014 [DATA Act], and the Committee’s recommendation provides funding to support its implementation. The Committee supports the Fiscal Service’s goal of improving governmentwide financial management through transparency and accountability. The Committee provides funding for activities associated with maintaining consistent, reliable, and searchable governmentwide spending data on USASpending.gov.

**Do Not Pay Center.**—The Committee directs the Bureau to submit a report within 180 days of enactment of this act to the Com-
mittees on Appropriations of the House and Senate on its progress toward key goals of the Do Not Pay data analytics center, including how the center incorporates comparisons of payment and beneficiary enrollment lists for State programs that use Federal funds to identify improper payments; reviews of payments across Federal programs to identify payment duplication; reviews of other information determined to be effective; and interagency tools and practices for the prevention and detection of waste and fraud. Furthermore, the report should describe the metrics used to determine the extent to which the analytic and investigatory efforts have helped reduce improper payments, and plans for involving Inspectors General. Finally, the report should include a schedule for implementing these steps.

DATA Act.—The Committee is aware of the Department of Treasury’s actions to expand the Federal Funding Accountability and Transparency Act [FFATA] to standardize and fully disclose Federal agency expenditures, which incorporate steps to simplify financial reporting and improve the quality of spending data and for other activities related to DATA Act implementation, and is supportive of those efforts. The Department of Treasury is directed to inform the Committee of developments in reaching these goals.

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

SALARIES AND EXPENSES

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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 $101,439,000 for TTB for fiscal year 2016. The Committee recognizes that TTB is tasked to enforce alcohol, tobacco, and firearms provisions in the Internal Revenue Code [IRC]. Within funds appropriated to the Department of the Treasury, the Committee urges the Secretary to prioritize alcohol and tobacco criminal enforcement by providing sufficient resources to TTB to combat tax evasion and enforce existing anti-illicit tobacco laws.

Labeling Program.—The surge of small brewers and wine makers emerging in the domestic market has also meant a rapid annual growth in the number of alcohol beverage label applications sub-
mitted to the TTB. In recent years, understaffing and outdated filing and processing procedures in the Bureau’s labeling program caused significant delays in application approvals. These delays ultimately affected the ability of the applicants to get their product to the market in a timely manner. The Committee encourages the Bureau to make strategic investments that will further streamline the approval process to keep up with the volume of label applications and reduce delays.

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 $20,000,000 for circulating coinage and protective service capital investments for the Mint.

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND
 COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND PROGRAM ACCOUNT

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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 [BEA] Program, which provides a financial incentive to insured depository institutions to undertake community development financing activities.

COMMITTEE RECOMMENDATION

The Committee recommends $221,000,000 for the CDFI Fund. Of the amounts provided, $161,900,000 is for financial and technical assistance grants, $15,000,000 is for Native Initiatives, $21,000,000 is for the Bank Enterprise Award Program, and $23,100,000 is for the administrative expenses for all programs.

The Committee notes the CDFI Fund's ability to leverage private sector investment in community development projects such as affordable housing, retail development, and community centers, as well as lending to small businesses. However, the Committee is concerned about an overall lack of transparency into many of the CDFI Fund's programs and nominal ability to verify investment impacts. The Committee recognizes the CDFI Fund released two independent studies that provided an initial evaluation of CDFIs. The Committee expects to know how program funding generates meaningful community impacts. Therefore, the Committee directs the CDFI Fund to establish clear reporting requirements and collect and evaluate performance data to inform the Committee how the CDFI Fund is making a difference in underserved populations and communities in the United States.

The Committee strongly believes it is important to ensure that CDFIs are delivering investments to the borrowers and communities that need it most. However, it is difficult to determine whether program goals are being achieved. As one independent study reported, the CDFI industry lacks a set of common definitions around key impact measurements, which could be helpful for collecting impact data. In addition, the independent study noted that the CDFI Fund experiences disparate feedback from awardees and not enough CDFIs provide necessary data. The Committee directs the CDFI Fund to continue working to improve the quality and completeness of the data it tracks, including validation of self-reported data, further development of common definitions for use by the CDFI industry, and the ability to fully account for investment activity in a timely manner after an award has been issued. The Committee also directs the CDFI Fund to continue taking steps to provide a risk rating system for certified CDFIs.

Core Program.—The Committee recommends $161,900,000 for the CDFI Fund to carry out its financial assistance and technical assistance programs, including the Healthy Foods Financing Initiative. The Committee believes that applicants for CDFI awards should receive fair and equal consideration, consistent with section 102 of the Riegle Community Development and Regulatory Improvement Act of 1994 (Public Law 103–325), including financial and technical assistance for lending and investment in small businesses, affordable housing, community development, and efforts to increase the availability of affordable, healthy foods in underserved communities. The core CDFI Program should be the source of awards allocations for these purposes. The Committee looks for-
ward to reviewing work from the Inspector General on the CDFI Fund's overall administration of grants awarded under the core program. Specifically, the Committee hopes to learn more about whether funds are awarded to eligible recipients' in accordance with applicable laws and regulations; whether the CDFI Fund has established and maintained internal control procedures and oversight over grants; and whether there is a process for measuring outcomes to ensure program objectives are achieved.

Bank Enterprise Award Program.—The Committee recommends $21,000,000 for the Bank Enterprise Award [BEA] Program to increase lending, investment, and service activities within economically distressed communities. This program plays an important role in providing financial services to underserved communities across the country.

Native Programs.—The Committee recommends $15,000,000 for grants, loans, and technical assistance and training programs to benefit Native American, Alaskan Natives, and Native Hawaiian communities in the coordination of development strategies, increased access to equity investments, and loans for development activities.

Non-Metropolitan and Rural Areas.—The Committee directs Treasury to take into consideration the unique conditions, challenges, and scale of non-metropolitan areas when designing programs to address economic revitalization and community development. 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 non-metropolitan and rural areas. In addition, the Committee encourages funding to be used for projects that serve populations living in persistent poverty counties as required by Public Law 112–74.

Bond Guarantee Program.—The Committee includes a provision enabling the Secretary of the Treasury to guarantee up to $750,000,000 in bonds in fiscal year 2016, as authorized by section 1134 of the Small Business Jobs Act of 2010 (Public Law 111–240). The bond guarantees will not result in a cost to the taxpayer. The bonds are intended to support CDFI lending and investment activities in underserved communities by providing a source of long-term capital, and the funds raised through the bonds will be used to capitalize new loans or refinance existing loans.

BUREAU OF ENGRAVING AND PRINTING

PROGRAM DESCRIPTION

The Bureau of Engraving and Printing [BEP] has been the sole manufacturer of U.S. paper currency for almost 150 years. 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 established in accordance with the provisions of Public Law 656, August 4, 1950 (31 U.S.C. 181), 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. No direct appropriation is required to cover the activities of the BEP.

**INTERNAL REVENUE SERVICE**

**PROGRAM DESCRIPTION**

The Internal Revenue Service [IRS] administers the Nation's tax laws and collects the revenue that funds more than 92 percent of the Federal Government's operations and public services. The IRS's mission is to provide taxpayers with quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. The IRS focuses its enforcement programs toward increasing voluntary tax compliance by deterring taxpayers inclined to evade their tax obligations while vigorously pursuing those who violate the law. Each year, IRS employees deal directly with more American taxpayers than any other institution, public or private.

Therefore, it is imperative that the American people have faith in the credibility and impartiality of IRS. The Committee is highly concerned with the IRS's fiscal year 2016 budget request which seeks nearly $2,000,000,000 more than what was enacted in fiscal year 2015. The IRS commissioner has stated repeatedly that if IRS funding requests are not met, it threatens Americans' voluntary tax compliance yet he has stated that he has seen no erosion of voluntary compliance. According to the Commissioner, with a growing economy, revenues have surged to a record high, but he has admitted that is not necessarily any sign of taxpayer's attitudes about voluntarily complying with the tax code.

Unfortunately the IRS continues to ignore the impact of its own behavior on the attitudes of taxpayers. When the IRS takes actions that represent a serious breach of the trust of the American people, it undermines taxpayers' faith in the impartiality of the agency. The self-inflicted damage harms the very credibility that is essential for our voluntary compliance system to function. Americans have lost faith in the institution and it is incumbent upon the agency to regain the trust of the taxpayers.

Too often IRS leadership has identified congressional oversight as a distraction that hampers execution of IRS responsibilities. Unfortunately, to taxpayers these responses appear to reflect a continued lack of accountability and a lack of leadership. To repair that damage, there has to be fundamental change in an agency culture
that has given rise to these issues—and that change must begin with complete transparency and acceptance of responsibility.

Unfortunately there continues to be evidence of a culture that is simply out of touch with taxpayers and their concerns. When the IRS singles out certain groups for disparate treatment it should not be surprised by the lasting impact such actions have on taxpayer attitudes. When the IRS hires employees with past performance or conduct issues, it does nothing to maintain the public trust in tax administration or build confidence in the IRS’s ability to safeguard taxpayer’s rights and privacy.

Making employee bonuses a priority does not help the IRS regain the trust of taxpayers or raise confidence that the agency will enforce tax laws impartially, without regard to an individual’s exercise of their constitutional rights. As was the case in the previous fiscal year, in 2015 one of the IRS's first actions after the enactment of their appropriations bill was to announce they would pay out $67,000,000 in awards to employees.

Once again, IRS management seems to have forgotten that their most important customers aren’t their own employees. They are the American people. This is particularly evident with respect to taxpayer services. The Committee is concerned about the IRS’s willingness to cut services to taxpayers in an effort to garner support for increased resources. The Committee provides the IRS with funds through four appropriations. While some funds are designated for some specific taxpayer assistance programs within those amounts, the IRS has significant discretion as to how to apportion its funds to meet agency requirements. Unfortunately as was evident during this tax filing season, the IRS did not use that flexibility to make taxpayer assistance a priority. In addition, the IRS had over $1,000,000,000 available in additional resources, including over $500,000,000 in user fees to supplement its appropriations. The IRS made the decision to use the majority of those resources to supplement operations support activities rather than taxpayer services by transferring about 75 percent less to taxpayer services in fiscal year 2015 compared to fiscal year 2014.

Additional funding does not address the actions taken by IRS that have breached the trust of the American people and undermined taxpayers' faith in the system. The IRS has failed to develop and implement a strategy for identifying and delivering timely taxpayer assistance in the form and manner most beneficial to taxpayers and cost-effective to the IRS. In addition, the IRS has failed to protect the confidentiality of sensitive taxpayer information including Social Security information, date of birth and street address.

The Committee continues to be concerned with the IRS’s role in the implementation of the Patient Protection and Affordable Care Act [ACA]. IRS has stated that the tax provisions of ACA are a core activity, like all other tax administration. However, concerns have been raised about potential fraudulent claims related to premium tax credits and the security of Federal tax data as the IRS provides data to health exchanges. According to the Government Accountability Office [GAO], from 2010 to 2014, the IRS has already spent $1,100,000,000 on implementation of ACA. IRS’s fiscal year 2015 budget requested $451,000,000 for ACA and the IRS is
requesting another $490,000,000 in fiscal year 2016, to be supplemented with user fees and other resources.

COMMITTEE RECOMMENDATION

The Committee recommends a total of $10,475,000,000 for the Internal Revenue Service for fiscal year 2016.

The Committee agrees with GAO, the National Taxpayer Advocate, and TIGTA that the IRS needs to ensure available resources are utilized as effectively as possible by identifying opportunities to improve services while offering the best possible mix of services to taxpayers. The Committee stresses the importance of achieving program efficiencies and cost savings. As the GAO observed, “Additional funding is not the only solution to performance declines across IRS. Although resources are constrained, IRS has some flexibility in how it allocates resources to ensure that limited resources are utilized as effectively as possible.” The Committee believes the formation of IRS’s Planning, Programming and Audit Oversight office is overdue and hopes this office assists the IRS in strategically managing its operations under current funding levels as is expected of all Federal agencies.

User Fees.—Numerous user fees are collected by the IRS for services provided by the IRS to taxpayers. Specifically, IRS charges user fees for various activities that include assisting taxpayers in complying with their tax liabilities, clarifying the application of the tax code to particular circumstances, and ensuring the quality of paid preparers of tax returns, among others. Those fees are available for use by the IRS at the discretion of the Commissioner. According to the IRS, it determines the use of user fees based on agency-wide requirements given the total IRS funding availability. In its fiscal year 2016 budget request, IRS estimates $450,360,000 in user fees will supplement its fiscal year 2016 funding. The IRS has informed the Committee it intends to use $481,000,000 in user fees in fiscal year 2015 and has more than $500,000,000 available in additional resources from reimbursable agreements and prior year unobligated balances to supplement its appropriations. The Committee agrees with GAO, the National Taxpayer Advocate, and TIGTA that the IRS does not have a clear plan for its resource-allocation decisions in an atmosphere of fiscal austerity and budgetary constraints. As these decisions are at the discretion of the Commissioner, the process lacks transparency that could better inform Committee consideration of appropriations requests. In response to these concerns, the IRS’s Wage & Investment Division [W&I] is collaborating with the Taxpayer Advocate Service [TAS] on the development of a ranking methodology for the major taxpayer service activities. Its purpose is to balance cost savings the IRS can achieve by automating service delivery options against the needs of taxpayers for personal service. Although progress has been made, it is not clear whether the IRS will devote the short-term resources required to determine how it can better allocate its resources over the long term. The Committee agrees with the National Taxpayer Advocate and others that W&I should continue to work with TAS to develop the best ranking methodology possible. The Committee directs IRS to submit a user fee spending plan within 60 days of enactment detailing planned spending on its four appropriations
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accounts—Taxpayer Services, Enforcement, Operations Support, and Business Modernization Systems. Specifically, the Committee would like to see how programs, investments, and initiatives funded through each appropriations account are supported by user fees.

Cybersecurity.—The IRS is responsible for safeguarding a vast amount of sensitive financial and personal data, processing returns that contain confidential information for over 100 million taxpayers. The agency needs to protect taxpayer information from misuse, improper disclosure, or destruction. This responsibility is even more complex given the vast amount of data being sent and exchanged as part of ACA. Since fiscal year 2011, TIGTA has designated the security of taxpayer data as the top concern facing the IRS based on the increased number and sophistication of threats to taxpayer information and the need for the IRS to better protect taxpayer data and improve its enterprise security program. The threats to taxpayer data are constant. As we have just seen, criminals obtained taxpayers’ personal information which they now have the ability to use to submit fraudulent returns to the IRS. Securing IRS’s systems and protecting taxpayers’ information should be a top priority for IRS.

Employee Performance and Conduct.—The Committee remains concerned about TIGTA’s findings relating to current and prior employee performance and conduct. The Committee agrees with TIGTA, that as the agency primarily responsible for administering Federal tax law, the IRS must ensure that its employees comply with the tax law in order to maintain the public’s confidence. The Committee is deeply concerned about employees who fail to file taxes in a timely manner and claim tax credits for which they are ineligible. In addition, the Committee agrees with TIGTA that rehiring employees with known conduct and performance issues presents increased risks to the IRS and taxpayers. Rehiring employees with past misconduct does nothing to rebuild the public’s trust or build confidence in the IRS’s ability to protect taxpayer’s rights and privacy. The Committee prohibits funds for IRS employee bonuses and awards that do not consider the conduct and tax compliance of such employees; and also prohibits funds for hiring former IRS employees without considering the employees past conduct and tax compliance.

Budget Presentation for Staffing of New Initiatives.—The Committee strongly believes that transparency in the budget request documents is critical for congressional oversight and informed decisionmaking. The Committee directs that the justification materials submitted by the IRS to the Committee for fiscal year 2017 should accurately reflect the anticipated hiring dates for staff identified for proposed new initiatives. The Committee expects that resources designated for hiring of staff for new initiatives be predicated on the expected hiring dates, and not assume that such planned hiring will occur on one particular date during the fiscal year. The Office of Management and Budget Circular A–11 suggests agencies consider delays in recruiting and hiring when budgeting for staff.
TAXPAYER SERVICES

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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.

According to the Taxpayer Assistance Blueprint, taxpayers generally prefer self-assisted services, such as those found on the IRS website, for tasks like getting a form or a publication or getting information on their refund. Taxpayers prefer assisted services, such as those available by telephone or at IRS's Taxpayer Assistance Centers [TACs], for more complex interactive tasks like responding to a notice. Overall, several factors influence which service channel taxpayers prefer to use, including the specific type of service sought, demographic characteristics, channel awareness, channel access, taxpayer attitudes, and previous behavior. The Committee encourages the IRS to consult with the National Taxpayer Advocate to allocate taxpayer services in the most effective way.

COMMITTEE RECOMMENDATION

The Committee recommends $2,246,554,000 for Taxpayer Services. Bill language is included providing not less than $5,600,000 for the tax counseling for the elderly program, not less than $12,000,000 for low-income taxpayer clinic [LITC] grants, not less than $12,000,000, to be available for 2 years, for a community volunteer income tax assistance [VITA] matching grant program for tax return preparation assistance and $206,000,000 for the Taxpayer Advocate Service of which $5,000,000 shall be devoted to assisting taxpayers impacted by tax-related identity theft and refund fraud.

Providing quality taxpayer service is a critical component of the IRS's efforts to help the taxpaying public understand their tax obligation while making it easier to participate in the tax system. The Committee is aware of the concerns raised about providing adequate funding for Taxpayer Services. A recent TIGTA report found that IRS's reduced budgets and collection resources have resulted in declines in taxpayer service, case closures, and dollars collected. The Committee notes that the IRS has flexibility in how it allocates user fees as well as transfer authority among appropriations accounts. In fiscal year 2015, the IRS allocated fewer user fees to Taxpayer Services, representing about a 75 percent decline from fiscal year 2014, while increasing user fees to its Enforcement and Operations Support accounts. The Committee encourages the IRS to use resources available through user fee revenues to augment the direct discretionary appropriation for Taxpayer Services. In addition, the Committee recommendation includes an additional
$90,000,000 for measurable improvements in taxpayer services and resolution of identity theft cases.

Telephone Level of Service.—The Committee acknowledges that telephonic access to the IRS is important to promoting voluntary compliance. In fiscal year 2015, IRS projected its telephone level of service performance (the percentage of callers seeking live assistance and receiving it) would be about 38 percent and wait times would average about an hour. In addition, IRS expected demand for assistors to increase about 20 percent from fiscal year 2014 in part due to ACA-related questions, and expected assistors to answer about 27 percent fewer calls. According to a recent TIGTA report, “since Fiscal Year 2010, decreases in the IRS’s budget have resulted in the reduction of 21 percent of Automated Collection Service [ACS] contact representatives [which has] resulted in the ACS answering 25 percent fewer taxpayer telephone calls since 2011. Taxpayers whose calls were answered spent an average of eight minutes (97 percent) longer waiting for a contact representative.” This is despite appropriated funding for Taxpayer Services that was equal to that provided in fiscal year 2014 when the telephone level of service was 64 percent. The IRS has already indicated to the Committee that it expects the level of service to decline again in fiscal year 2016 even though the IRS’s appropriations have not yet been determined. While it is unclear to the Committee how IRS calculates future telephone level of service performance it is clear that IRS has the flexibility to supplement its Taxpayer Services appropriation with user fees to prioritize taxpayer service delivery. The Committee also expects the IRS to allocate its fiscal year 2016 appropriated resources in a manner that reflects taxpayer services as a top priority.

Taxpayer Assistance Centers.—Taxpayers can obtain face-to-face assistance at TACs also known as walk-in sites. As part of its service changes for 2014, IRS eliminated return preparation at TACs and redirected taxpayers to volunteer sites and Free File. In fiscal year 2014, taxpayers visited TACs 5.4 million times, a decline of about 17 percent compared to the previous year. In almost half of those visits, taxpayers received assistance with account-related inquiries. TACs play an important role in meeting the needs of underserved taxpayers, including rural, elderly, disabled, English as a second language, American Indian, and low income taxpayers. The National Taxpayer Advocate expressed concern about the IRS’s future direction for taxpayer services, primarily that the IRS will make service-related policy decisions that will leave this vulnerable population behind. In response to a recent GAO recommendation, IRS is developing a 6-year initiative to better understand how taxpayers want to interact with the agency. The initiative’s overall goal is to provide taxpayers with secure self-service options and to improve taxpayer service. TIGTA has also identified areas in which the IRS could make more informed business decisions when determining how to use its resources. TIGTA reported that while the IRS reduced services at TACs, the IRS’s plans did not show to what extent the service cuts lowered costs. Prior to the closure of any TACs, the Committee directs the IRS to conduct a detailed analysis, similar to that conducted by the department of the United Kingdom responsible for the collection of taxes, Her Majesty’s Rev-
enue and Customs, of the specific characteristics of taxpayer populations that have utilized the TACs over the past decade (including language, computer, and functional literacy). The IRS should submit the report to the Committee containing a plan, including well designed pilots, showing how the IRS will meet the needs of those taxpayer populations in light of their unique challenges and specific characteristics. In developing this plan, the IRS should consult with the National Taxpayer Advocate and external stakeholders, including the Taxpayer Advocacy Panel, Volunteer Income Tax Assistance and Tax Counseling for the Elderly grantees, and Low Income Taxpayer Clinic grantees.

In addition, the report shall include a detailed explanation of the IRS’s methodology for selecting TACs for closure, including the impact on compliance and additional costs to taxpayers if the IRS reduces access to services. To ensure that adequate steps are taken to solicit stakeholder input, the Committee directs the IRS to take the following actions prior to closing a TAC: provide public notice with information about the area served by the office, including wait times and transportation/Internet access constraints; conduct at least one public hearing on the proposed closure; and report to the Committee on the concerns raised by the communities served by the office. In addition, the Committee directs the IRS to publish on its Web site its most recent annual review of each office proposed to be closed.

The Committee agrees with the National Taxpayer Advocate and TIGTA that expanding Virtual Service Delivery, which integrates video and audio technology, would allow taxpayers to see and hear an assistor located at remote locations thus enhancing the scope of activities taxpayers can undertake. Taxpayers can use this technology to obtain many of the services available at TACs. The Committee supports recommendations for the IRS to establish a process to identify the best locations for virtual face-to-face services.

**Rural Service Delivery Issues.**—Given the significant wait times and deteriorating rate of response for assistance provided through the national toll-free line, it is imperative that TACs in rural areas are fully staffed and capable of resolving taxpayer issues. The Committee notes with concern that both the overall number of TACs declined and the number of TACs currently staffed with only one employee continues to increase.

Currently 67 TACs are staffed by only one employee, which means those locations are often subject to unexpected closures due to employee absence, and are subject to extended wait times when there are more than projected taxpayer visits. Residents in rural areas who cannot access assistance via phone due to documented problems with wait times and unanswered phone calls, and who are less likely to have reliable Internet access, depend on the TACs as one of their only options for taxpayer assistance. In rural areas taxpayers often must travel far distances to reach a TAC location which they too often find is unexpectedly closed due to a lack of staffing. The elimination of funding for staff to travel and provide staffing at TAC locations will only exacerbate this problem.

The Committee is concerned with decisions to significantly reduce the availability of forms to rural taxpayers through the Tax Form Outlet Program [TFOP] which was implemented without ade-
quate consultation with the TFOP sites or other stakeholders and without providing a practical alternative for taxpayers without access to the Internet. To rectify this situation, the Committee directs the IRS to report to the Committee within 120 days of enactment the steps being taken to help alleviate difficulties faced by rural taxpayers seeking guidance and assistance to properly file their tax returns. Additionally, the IRS is directed to report to the Committee the strategic plan to improve taxpayer services for minority, rural, elderly, disabled and low-income populations.

*Taxpayer Services in Alaska and Hawaii.*—Given the remote distance of Alaska and Hawaii from the U.S. mainland and the difficulty experienced by Alaska and Hawaii taxpayers in receiving needed tax assistance by the national toll-free line, it is imperative that the Taxpayer Advocate Service Centers in these States are appropriately staffed and capable of resolving taxpayer problems of the most complex nature. The Committee directs the IRS to continue to staff each Taxpayer Advocate Service Center in each of these States with a Collection Technical Advisor and an Examination Technical Advisor in addition to the current complement of office staff.

*Community Volunteer Income Tax Assistance.*—The Volunteer Income Tax Assistance [VITA] and Tax Counseling for the Elderly [TCE] programs are an important aspect of IRS efforts to provide income tax preparation assistance programs for underserved taxpayers, including rural, elderly, disabled, English as a second language, American Indian, and low-income taxpayers. According to the National Taxpayer Advocate, in fiscal year 2014, VITA and TCE programs prepared approximately 3.5 million returns, an increase of about 27 percent over the fiscal year 2009 level. The IRS does not capture the number of taxpayers who are turned away from VITA or TCE sites because the issues they need help with are “out of scope.” The Committee agrees with the National Taxpayer Advocate that insufficient funding combined with “out of scope” constraints, volunteer training restrictions, and tax preparation software limitations may lead to the VITA and TCE programs lacking the adequate infrastructure to meet the specific needs of underserved taxpayers. The Committee highlights a 2013 TIGTA recommendation for VITA and TCE volunteer instructors, return preparers, audit reviewers, and site coordinators to complete intake/interview and quality review training annually. The Committee urges the IRS to ensure that the sites are equipped with sufficient and properly trained volunteers.

*Taxpayer Survey.*—The Committee believes that effective tax administration requires that taxpayers understand from the outset what they need to do to comply with the tax laws, and that effective taxpayer service is key to taxpayer compliance and building public trust in the IRS. Accordingly, the Committee supports the National Taxpayer Advocate’s development and delivery of a survey to determine the willingness and ability of individual taxpayers to obtain and utilize IRS taxpayer service, and to identify the extent to which IRS services and practices promote or serve as barriers to tax compliance. The Committee supports the work undertaken by the National Taxpayer Advocate and the IRS in developing the Services Priority Project, a method of ranking core taxpayer service
offerings by value to the taxpayer and value to the IRS. The Committee believes this ranking tool and the survey results will assist the IRS and Congress in allocating IRS resources in the most effective and cost-efficient manner. The Committee directs the IRS to submit a report by April 30, 2016, prepared in consultation with the National Taxpayer Advocate, on the deployment of this ranking tool.

**ENFORCEMENT**

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**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 the 31 internal revenue laws; identifying underreporting of tax obligations; securing unfiled tax returns; and collecting unpaid accounts.

**COMMITTEE RECOMMENDATION**

The Committee recommends $4,500,000,000 for enforcement activities for fiscal year 2016.

*Combating Refund Fraud and Identity Theft.*—The recent data breach to IRS’s Get Transcript service highlights the importance of the need to mitigate identity theft [IDT] and combat refund fraud. TIGTA has consistently ranked protection of taxpayer data as one of the highest priority challenges facing the IRS. In addition, GAO noted that although the IRS is making progress in addressing information security, weaknesses remain that could affect the confidentiality, integrity, and availability of financial and sensitive taxpayer data. As identity theft patterns continue to evolve it is important for the IRS to adapt its detection and prevention processes. The Committee remains concerned about IRS’s efforts to prevent fraudulent returns while subsequently serving taxpayers who have had fraudulent tax returns filed in their name. The Committee is particularly concerned about the authentication process in place for its web applications. The Committee directs IRS to reevaluate its authentication steps for the Get Transcript and other applications and report to the Committee within 90 days of enactment of steps taken to remedy this issue.

To provide relief to victims of identity theft, the IRS began issuing identity protection personal identification numbers [IP PIN] to eligible taxpayers in fiscal year 2011. Use of an IP PIN provides relief to taxpayers because it allows the IRS to process their tax returns without delay and helps prevent the misuse of taxpayers’ Social Security numbers on fraudulent tax returns. The Committee urges the IRS to continue efforts to address TIGTA recommendations regarding IP PINs to improve assistance to victims of identity theft.
Audit findings by GAO issued in its second report in February 2015 on IDT refund fraud discuss IRS’s pre-refund options for preventing IDT refund fraud such as tracking device identification numbers to determine when multiple returns are filed from the same device, and authenticating the identity of a taxpayer before issuing a refund through the use of security questions, passwords, and other techniques, in addition to pre-refund W2 matching. The Committee agrees with GAO that an analysis of costs, benefits, and risks is essential to determining whether and how much to invest in authentication options. The Committee urges IRS to explore new strategies that provide cost-effective solutions to deter attempts at IDT fraud as well as to detect and stop it when attempted. The Committee directs the IRS to share with the Committee within 90 days of enactment, an action plan for how the IRS can implement a widespread process for taxpayer authentication. The Committee further directs IRS to provide a briefing on the recommendations from its public-private partnership focused on addressing the problem of ITD refund fraud.

The Committee also urges the IRS to continue efforts to address TIGTA recommendations to better detect and reduce filing fraud, including implementing a process to deactivate any individual taxpayer identification number [ITIN] assigned to individual taxpayers prior to January 1, 2013, including ITINs assigned to individuals who are now deceased. In addition, the Committee recommends the IRS expand identity theft filters to address filing patterns that may indicate that a tax return is related to identity theft. Finally, the Committee recommends that the IRS develop and deploy actions to prevent multiple tax refunds from being deposited to the same bank account, thus reducing a practice that may facilitate identity theft and tax fraud.

The Committee acknowledges that while the IRS has made some inroads in its capacity to flag and filter questionable filings, the IRS still needs to significantly improve its timeliness and effectiveness in responding to taxpayers who report that they have been victims of refund-related identity theft. A recent TIGTA report found that the IRS took an average of 278 days to resolve tax accounts. Although this is 34 days on average less than the time reported in their prior review, it still represents a significant delay for taxpayers to have their tax accounts corrected and refunds issued. Some identity theft victims have only a single issue that requires resolution, but many victims have multiple issues that must be resolved before the IRS will issue their refunds. In addition, these victims often have to call the IRS numerous times and speak with numerous employees. The Committee directs the IRS to institute, and share with the Committee within 90 days of enactment, an updated action plan and timetable predicated on a goal of reducing by half the average amount of time a taxpayer must await a disposition of a refund fraud claim. The Committee also directs IRS to report on the feasibility of assigning the cases of identity theft victims with multiple issues to a single IRS representative (and provide victims with a toll-free direct extension to this representative) who will manage the case, including coordinating the actions of different IRS functions, and work with the taxpayer until the case is fully resolved.
Processing of Applications for Tax-Exempt Status.—The Committee strongly believes that meaningful, transparent, and sustained corrective action is warranted to restore any erosion of public trust in the IRS, strengthen the agency, and prevent any recurrence of the circumstances that led to the use of inappropriate case screening criteria in the handling of applications for certain tax-exempt groups based on their political beliefs. In a hearing on May 8, 2013, before the Committee, just days prior to the announcement of the disparate treatment of taxpayers, Secretary of the Treasury stated, “As a principle, we totally agree that there should be no politics in the execution of our tax laws.” The Committee agrees with this statement by the Secretary but notes that the commitment to this principle must be demonstrated through the actions of the IRS. In March 2015, TIGTA assessed IRS’s actions in response to its 2013 recommendations to improve the identification and processing of applications for tax-exempt status involving political campaign intervention. TIGTA found that the IRS has taken action to eliminate the selection of potential political cases based on names and policy positions, expedited processing of social welfare organization applications, and instituted a quality review process to provide better assurance that unnecessary information requests are not sent to applicants. TIGTA also found that the IRS developed and provided extensive political campaign intervention training for relevant employees. However, TIGTA identified additional steps the IRS should take to improve upon the timing and execution of the training. The Committee agrees with TIGTA’s recommendations and encourages the IRS to incorporate best practices and lessons learned into future training plans. Based on TIGTA’s report findings, of the 160 cases that were open as of December 17, 2012, 149 cases had been closed. TIGTA’s report found that IRS implemented significant changes to the process for reviewing applications for tax-exempt status. The Committee notes that organizations deserve timely responses for tax-exempt status.

Given the significant impact the disparate treatment of certain groups had on the public’s confidence in the impartial execution of our tax laws, the Committee believes the IRS and the Department of the Treasury should await the conclusion of ongoing investigations into these issues prior to proposing regulatory changes regarding section 501(c)(4).

Preventing Payroll Tax Fraud.—The Committee recognizes that many employers outsource payroll and related tax duties to third-party payroll service providers to help assure filing deadlines and deposit requirements are met and streamline business operations. While most payroll service providers are trustworthy, failures can pose devastating financial setbacks for multiple clients, particularly small businesses. The Committee is aware that the National Taxpayer Advocate has recommended an array of practical solutions to address this persistent problem, including more effective early detection of potential fraud; registration, certification, and bonding requirements for third-party payroll tax services; restrictions on changing addresses of record; and greater consideration of offers in compromise to assist defrauded businesses with relief from tax liability. The Committee directs the IRS to intensify its scrutiny of questionable practices of payroll service providers and continue to
inform taxpayers of their responsibility for payment of all Federal and State employment taxes notwithstanding any contractual relationship with a payroll service provider. The Committee directs the IRS to update its 2015 report to the Committee within 60 days of enactment noting any changes in (1) what data is currently collected on delinquent payroll service providers, (2) how this data is currently being used to prevent fraud, and (3) what the IRS would do with this data if given additional resources for this purpose.

The Committee retains an administrative provision enacted for fiscal year 2015 requiring that the IRS issue a notice of confirmation of any address change relating to an employer making employment tax payments, and that such notice be sent to both the employer’s former and new address and requires that an officer or employee of the Internal Revenue Service shall give special consideration to an offer-in-compromise from a taxpayer who has been the victim of fraud by a third-party payroll tax preparer.

**Prisoner Tax Refund Fraud.**—The Committee is concerned about growth in tax refund fraud. TIGTA recently reported that refund fraud associated with prisoner Social Security numbers remains a significant problem for tax administration. According to a September 2014 TIGTA report, the number of fraudulent tax returns filed using a prisoner’s Social Security number that were identified by IRS increased from approximately 37,000 tax returns in calendar year 2007 to more than 137,000 tax returns in calendar year 2012. The refunds claimed on these tax returns increased from $166,000,000 to $1,000,000,000.

According to TIGTA, Treasury has the authority to share information with the Federal Bureau of Prisons and State Departments of Corrections to help determine if prisoners may have filed or help the filing of a fraudulent return. As of March 2015, the IRS completed memoranda of understanding with 7 State correctional authorities while 13 State corrections agencies declined to participate. The Committee encourages the IRS to remain committed to addressing agencies’ concerns related to enrolling in this program so they may begin receiving inmate tax return information from the IRS.

The Committee recognizes steps IRS has taken to identify returns filed that have the same characteristics of confirmed fraudulent prisoner tax returns. The Committee agrees with TIGTA’s recommendations that the IRS should ensure that all tax returns filed with a prisoner Social Security number are assigned a prisoner indicator. The Committee expects the IRS to continue efforts to fully address TIGTA’s recommendations to identify and prevent prisoner tax fraud.

**Earned Income Tax Credit Fraud.**—GAO has highlighted the persistent problems with improper earned income tax credit [EITC] payments for years, and it is a factor underlying their designation of IRS Enforcement of Tax Laws as a high-risk area. As GAO reported, a root cause of EITC noncompliance is the self-determination of eligibility by taxpayers combined with IRS’s limited ability to verify eligibility before refunds are issued. According to GAO, the estimated EITC improper payment rate has remained relatively unchanged since fiscal year 2003 (the first year IRS was required to report estimates of these payments to Congress), but the
The amount of improper EITC payments has increased from an estimated $10,500,000,000 in fiscal year 2003 to nearly $18,000,000,000 in fiscal year 2014. The Committee is concerned that billions of dollars are wasted every year because the IRS has little ability to monitor overpayments or prevent EITC payments to ineligible recipients. The Committee encourages IRS to address improper payments through compliance programs for both preparers and taxpayers, as well as through extensive outreach and education.

Addressing Fraud and Filing Errors in Refundable Credit Programs.—The Department of Treasury reported, in its most recent financial statements, that the EITC improper payment rate, comprised of both intentional fraud and unintentional filing errors, was nearly $18,000,000,000 for fiscal year 2014. In an effort to reduce intentional fraud and unintentional filing errors in refundable credit programs intended to help taxpayers, the Department of the Treasury is directed to ensure that the same eligibility questions are being asked of taxpayers whether they are preparing their returns with a paid tax preparer or via do-it-yourself methods such as paper forms, preparation software, or online preparation tools. Implementing uniform eligibility questions for refundable credit filers is a common sense step that will help alleviate confusion over eligibility and better establish qualification for these credits. The Department of the Treasury shall ensure that all EITC eligibility questions included on Form 8867, such as questions 1 through 19 and the eligibility questions used to meet the requirements of question 24, will be included on the Schedule EIC. The Department of Treasury shall implement this for tax returns filed after January 1, 2016. The Department of Treasury shall ensure that eligibility questions for all other refundable credits, such as the Child Tax Credit, American Opportunity Tax Credit, or the healthcare premium tax credit, are the same for all taxpayers regardless of filing method and that it utilize existing forms for refundable credit due diligence programs instead of creating additional forms or worksheets as it did with the proposed Form 8967.

Affordable Care Act Fraud.—ACA created a refundable tax credit, referred to as the Premium Tax Credit (PTC), to assist individuals with the cost of their health insurance premiums. When enrolling in a Qualified Health Plan through the Exchange, eligible individuals can choose to have some or all of the PTC paid in advance to their insurance company as payment of their monthly premium or can wait to claim all of the PTC on their tax return. A recent TIGTA report found that even though the IRS will have the data it needs to identify erroneous claims moving forward, it does not have the tools it needs to effectively prevent PTC claims from being paid. The Committee supports TIGTA’s recommendation that PTC claimants should be verified before tax refunds are issued.

In February 2015, IRS announced that it would not pursue collection of additional taxes from any of the 50,000 taxpayers who filed their taxes using incorrect forms provided to those enrolled in insurance policies through Healthcare.gov. IRS told the Committee that they have the ability to suspend enforcement under several sections of the Internal Revenue Code, and that the administration and collection costs involved would not warrant collection of the
amounts due. The Committee expects the IRS to keep the Committee informed of its handling of erroneous tax forms and related overpayments.

**Misclassification of Contractors.**—The Committee remains concerned that staffing within the IRS's SS–8 Program, responsible for making determinations as to a worker's Federal employment tax status, has not kept pace with the record and sustained SS–8 filings during the past six filing seasons. The Committee believes that the IRS SS–8 Program is critical to ensuring that workers are classified correctly, identifying leads for employment tax exams and criminal investigations, and combating the underreporting of employment taxes that contributes significantly to the tax gap. The Committee believes it is important, given the growing workload, that the IRS maintain sufficient staffing at all SS–8 processing locations. The Committee directs the IRS to notify the House Appropriations Committee, the Senate Appropriations Committee, the House Ways and Means Committee, and the Senate Finance Committee prior to making any staffing reductions or reallocations within the SS–8 processing program.

**OPERATIONS SUPPORT**

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**PROGRAM DESCRIPTION**

The Operations Support appropriation provides for overall planning and direction of the IRS including Infrastructure, including administrative services related to space and housing, rent and space alterations, buildings service maintenance, guard services, and non-IT equipment; Shared Services and Support, including policy management, IRS-wide support for research, strategic planning, communications and liaison, finance, human resources, equity, diversity, and inclusion programs, printing, postage, business systems planning, corporate training, legal services, procurement, and employee benefit programs; and Information Services, including the staffing, equipment, and related costs to manage, maintain, and operate the information systems critical to the support of tax administration programs.

**COMMITTEE RECOMMENDATION**

The Committee recommends $3,468,446,000 for Operations Support for fiscal year 2016.

The Committee notes that half of IRS's total requested increase for fiscal year 2016 funding is for Operations Support. Further, the Committee notes that over half of the $2,300,000,000 in planned funding for 20 major Information Technology [IT] investments is requested under Operations Support. The Committee remains concerned that the IRS continues to supplement this appropriations account with the vast majority of its user fees.

**Information Technology Reports.**—Given the size and significance of IRS's IT investments and the challenges inherent in successfully delivering these complex IT investments, it is important that the Committees on Appropriations be provided reliable information to
assist with their oversight responsibilities. While IRS has been submitting quarterly reports on the performance of its IT investments to the Committees, we are concerned that these reports have yet to address GAO’s recommendations for cumulative reporting and providing a quantitative measure of scope. In addition, we believe the reports could provide information that would allow the Committees to better gauge the performance of IRS’s IT investments. The Committee directs the IRS to submit quarterly reports on particular major project activities to the Committees on Appropriations and the GAO, no later than 30 days following the end of each calendar quarter in fiscal year 2016. The Committee expects the reports to include detailed, plain English explanations of the cumulative expenditures and schedule performance to date, specified by fiscal year; the costs and schedules for the previous 3 months; the anticipated costs and schedules for the upcoming 3 months; and the total expected costs to complete the following major information technology project activities: IRS.gov; Returns Remittance Processing; EDAS/IPM; Information Returns and Document Matching; E-services; Taxpayer Advocate Service Integrated System; Affordable Care Act administration; and other projects associated with significant changes in law. In addition, the quarterly report should clearly explain when the project was started; the expected date of completion; the percentage of work completed as compared to planned work; the current and expected state of functionality; any changes in schedule; and current risks unrelated to funding amounts and mitigation strategies. The Committee directs the Department of the Treasury to conduct a semi-annual review of IRS’s IT investments to ensure the cost, schedule, and scope goals of the projects are transparent. The Committee further directs GAO to review and provide an annual report to the Committees evaluating the cost and schedule of activities of all major IRS information technology projects for the year, with particular focus on the projects about which the IRS is submitting quarterly reports to the Committee.

**BUSINESS SYSTEMS MODERNIZATION**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriations, 2015</td>
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<tr>
<td>Budget estimate, 2016</td>
<td>379,178,000</td>
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<tr>
<td>Committee recommendation</td>
<td>260,000,000</td>
</tr>
</tbody>
</table>

**PROGRAM DESCRIPTION**

The Business Systems Modernization appropriation provides resources for the planning and capital asset acquisition of information technology to modernize the IRS business systems.

**COMMITTEE RECOMMENDATION**

The Committee recommends $260,000,000 for Business Systems Modernization [BSM] for fiscal year 2016.

The Committee is concerned about IRS’s plan to invest in new IT capabilities for the future given the recent data breach to IRS’s Get Transcript tool. In addition, the Committee remains concerned about exceeding planned investment costs, projects that fall behind schedule, and providing secure digital communications to taxpayers.
The Committee expects the IRS to continue to submit quarterly reports to the Committees and GAO during fiscal year 2016, no later than 30 days following the end of each calendar quarter. The Committee expects the reports to include detailed, plain English explanations of the cumulative expenditures and schedule performance to date, specified by fiscal year; the costs and schedules for the previous 3 months; the anticipated costs and schedules for the upcoming 3 months; and the total expected costs to complete CADE2 and MeF. In addition, the quarterly report should clearly explain when the project was started; the expected date of completion; the percentage of work completed as compared to planned work; the current and expected state of functionality; any changes in schedule; and current risks unrelated to funding amounts and mitigation strategies. The Committee directs the Department of the Treasury to conduct a semi-annual review of CADE2 and MeF to ensure the cost, schedule, and scope goals of the projects are transparent. The Committee further directs GAO to review and provide an annual report to the Committee evaluating the cost and schedule of CADE2 and MeF activities for the year, as well as an assessment of the functionality achieved.

The Committee remains concerned that IRS systems modernization, by its nature, is a high-risk endeavor, and appreciates that the IRS has, in recent years, satisfied the majority of developmental milestones planned for completion early, under budget, or within 10 percent of cost and schedule estimates. Because of the tendency for certain projects or components to exceed schedule and cost estimates, the Committee urges IRS management to maintain close routine scrutiny of cost and schedule factors.

### ADMINISTRATIVE PROVISIONS—INTERNAL REVENUE SERVICE (INCLUDING TRANSFER OF FUNDS)

The Committee has included administrative provisions carried in prior appropriations acts and new directives as follows:

Section 101 continues a provision allowing the IRS to transfer up to 5 percent of any appropriation made available to the agency in fiscal year 2016 to any other IRS appropriation, 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 videos produced by the IRS to be approved in advance by the Service-Wide Video Editorial Board.

Section 106 continues a provision requiring the IRS to issue notices to employers of any address change request and to give spe-
cial consideration to offers in compromise for taxpayers who have been victims of payroll tax preparer fraud.

Section 107 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 108 continues a provision that prohibits the use of funds by the IRS to target groups for regulatory scrutiny based on their ideological beliefs.

Section 109 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 110 continues a provision that prohibits the use of funds to violate the confidentiality of tax returns.

Section 111 is a new provision that prohibits the use of funds to give bonuses or hire former employees without consideration of conduct and compliance with Federal tax laws.

**Administrative Provisions—Department of the Treasury**

**(INCLUDING TRANSFERS OF FUNDS)**

The Committee includes 14 administrative provisions, as follows:

Section 112 authorizes certain basic services within the Treasury Department in fiscal year 2016, including purchase of uniforms; maintenance, repairs, and cleaning; purchase of insurance for official motor vehicles operated in foreign countries; and contracts with the Department of State for health and medical services to employees and their dependents serving in foreign countries.

Section 113 authorizes transfers, up to 2 percent, between Departmental Offices, Office of Inspector General, Special Inspector General for the Troubled Asset Relief Program, Financial Crimes Enforcement Network, Bureau of the Fiscal Service, and Alcohol and Tobacco Tax and Trade Bureau, appropriations under certain circumstances.

Section 114 authorizes transfers, up to 2 percent, between the Internal Revenue Service and the Treasury Inspector General for Tax Administration under certain circumstances.

Section 115 prohibits the Department of the Treasury and the Bureau of Engraving and Printing from redesigning the $1 Federal Reserve Note.

Section 116 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 117 requires prior approval for the construction and operation of a museum by the United States Mint.

Section 118 prohibits the merger of the United States Mint and the Bureau of Engraving and Printing without prior approval of the committees of jurisdiction.

Section 119 authorizes the Department’s intelligence activities.

Section 120 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 121 requires the Secretary of the Treasury to develop an annual Capital Investment Plan.

Section 122 continues a provision that requires quarterly reports of the Office of Financial Research (OFR) and Office of Financial Stability.

Section 123 continues a provision that requires a report on the Department's Franchise Fund.

Section 124 continues a provision that requires the Department to submit a report on economic warfare and financial terrorism.

Section 125 is a new provision that prohibits the Department from enforcing guidance for U.S. positions on multilateral development banks which engage with developing countries on coal-fired power generation.
TITLE II
EXECUTIVE OFFICE OF THE PRESIDENT AND FUNDS
APPROPRIATED TO THE PRESIDENT

THE WHITE HOUSE

SALARIES AND EXPENSES

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</tr>
<tr>
<td>Committee recommendation</td>
<td>55,000,000</td>
</tr>
</tbody>
</table>

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 $55,000,000 for The White House, Salaries and Expenses. The recommendation is equal to the fiscal year 2015 enacted level.

Exports to Africa.—The Committee acknowledges efforts by the Executive Office of the President [EOP] to designate a senior United States Government official to lead efforts to significantly increase United States exports to Africa as directed under section 1206(d) of Public Law 113–66 and urges the EOP to continue to leverage resources provided in this and other acts to carry out the intent of the directive.

Office of National AIDS Policy.—The Committee directs the Executive Office of the President [EOP] to allocate sufficient resources to continue the robust operation of the Office of National AIDS Policy [ONAP]. ONAP is responsible for leading implementation of the National HIV/AIDS Strategy and holding Federal agencies and local jurisdictions accountable for implementing effective, scalable, and cost-effective interventions for HIV prevention and care through commissioning policy research, consulting with the community, and helping jurisdictions modernize data systems and other activities to align with the strategy. The Committee directs the administration to continue to coordinate a Governmentwide effort to achieve the goals of the National HIV/AIDS strategy.
EXECUTIVE RESIDENCE AT THE WHITE HOUSE

OPERATING EXPENSES

<table>
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<td>Committee recommendation</td>
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</tbody>
</table>

PROGRAM DESCRIPTION

These funds provide for the care, maintenance, repair, alteration, furnishing, improvement, air-conditioning, heating, and lighting of the White House and the official and ceremonial functions of the President.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $12,700,000 for the Executive Residence at the White House. The Committee recommendation is equal to the fiscal year 2015 enacted level. The bill also continues certain restrictions on reimbursable expenses for use of the Executive Residence.

WHITE HOUSE REPAIR AND RESTORATION

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<tr>
<td>Committee recommendation</td>
<td>625,000</td>
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</table>

PROGRAM DESCRIPTION

This account funds the repair, alteration, and improvement of the Executive Residence at the White House. A separate account was established in fiscal year 1996 to program and track expenditures for the capital improvement projects at the Executive Residence at the White House.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $625,000 for White House Repair and Restoration, equal to the fiscal year 2015 enacted level.

COUNCIL OF ECONOMIC ADVISERS

SALARIES AND EXPENSES

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<td>Committee recommendation</td>
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</table>

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 $4,184,000 for salaries and expenses of the Council of Economic Advisers. This amount is equal to the fiscal year 2015 enacted level.

NATIONAL SECURITY COUNCIL AND HOMELAND SECURITY COUNCIL

SALARIES AND EXPENSES

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<td>Committee recommendation</td>
<td>$12,600,000</td>
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</table>

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 $12,600,000 for the salaries and expenses of the National Security Council and the Homeland Security Council. This amount is equal to the fiscal year 2015 enacted level.

OFFICE OF ADMINISTRATION

SALARIES AND EXPENSES

<table>
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<th>Appropriations, 2015</th>
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<td>Committee recommendation</td>
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</tbody>
</table>

PROGRAM DESCRIPTION

The Office of Administration provides administrative services to the 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 $96,116,000 for the Office of Administration for fiscal year 2016. This amount is $15,184,000 below the fiscal year 2015 enacted level and equal to the budget request.

The Committee’s recommendation includes not to exceed $7,994,000 to remain available until expended for modernization of the information technology infrastructure within the Executive Office of the President. The recommended reduction is the result of a proposed reorganization of Presidential information technology resources, which relocates the responsibility for maintenance of the EOP data center and data telecommunications networks.

The Committee directs the Office of Administration to place a top priority on the implementation of comprehensive policies and proce-
dures for the preservation of all records, including electronic records such as emails, videos, and social networking communication, consistent with the requirements of the Presidential Records Act, the Federal Records Act, and other pertinent laws. The Office of Administration shall work closely with the National Archives and Records Administration [NARA] to ensure the full and complete maintenance and formatting of electronic records that will eventually be turned over to NARA. The Committee expects the Office of Administration to keep the Committee fully apprised of funding needs related to records preservation and retention.

OFFICE OF MANAGEMENT AND BUDGET

SALARIES AND EXPENSES

<table>
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<tr>
<th>Appropriations, 2015</th>
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<tr>
<td>Committee recommendation</td>
<td>91,750,000</td>
</tr>
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</table>

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 $91,750,000 for the Office of Management and Budget, which is equal to the fiscal year 2015 enacted level.

The Committee directs OMB to utilize sufficient resources to respond in a timely and complete manner to requests from Congress, in particular requests related to program funding and operations.

Cybersecurity.—The Committee recognizes actions that were recently taken by some Federal agencies to improve their cybersecurity posture under the Federal CIO’s 30-day Cybersprint. The Committee looks forward to learning more about the results of this initiative. The Committee directs OMB in consultation with Federal agencies to report to the Committees on Appropriations of the House and Senate and the Committee on Homeland Security and Governmental Affairs in the Senate and the Homeland Security Committee in the House not less than 6 months after enactment of this act on the national security implications of recent data breaches including the OPM breach; the extent to which weaknesses exist in Federal agencies; the existence of a cybersecurity strategy across the Federal Government; and the status of Federal agencies cybersecurity policies and procedures in place, including policies and procedures relating to IT best practices such as data encryption, multifactor authentication, and continuous monitoring. The report should consider any improvements that could be made to assist Federal agencies in addressing cybersecurity challenges.

Intellectual Property.—The Committee continues to strongly support the Office of the Intellectual Property Enforcement Coordinator [IPEC] and its important mission and directs that funds be made available for no less than one full-time equivalent dedicated senior staff position to ensure it can carry out its statutory mission. The Committee recommends that IPEC continue working to facili-
tate voluntary efforts among stakeholders to reduce online copyright and trademark infringement.

**Social Cost of Carbon.**—OMB should not approve any regulations in fiscal year 2016 using the May 2013, revised July 2015, estimates for the social cost of carbon until a new working group is convened. The working group should include the relevant agencies and affected stakeholders, reexamine the social cost of carbon using the best available science, and revise the estimate using an accurate discount rate and domestic estimate in accordance with Executive Order 12866 and OMB Circular A–4. To increase transparency, the working group should solicit public comments prior to finalizing any updates.

**Governmentwide General Provisions.**—The Committee is concerned that all agencies may not be aware of, and therefore, not implementing, the Governmentwide general provisions in title VII of the bill. The Committee directs OMB to issue guidance within 60 days of enactment, notifying all agencies of their responsibilities to adhere to these requirements. The Committee expects OMB to reinforce awareness among all Federal agencies of the existence of, and content of, the Governmentwide general provisions.

**Conferences.**—The Committee continues a provision in title VII of the bill requiring agencies to report annually to their inspector general or senior ethics officer on conferences costing more than $100,000 and to notify the same official of conferences costing more than $20,000 within 15 days of a conference. The provision also prohibits funding for any travel and conference activities that are not in compliance with OMB Memorandum M–12–12. Consistent with M–12–12, agencies shall report conference expenditures in excess of $100,000 on agency Web sites and OMB shall notify the Committee annually in writing of any agencies failing to report this information.

**Travel.**—The Committee supports OMB’s efforts to reduce costs across Federal agencies by eliminating unnecessary travel expenses. As part of OMB Memorandum M–12–12, Federal agencies were directed to reduce their travel expenses by 30 percent below the fiscal year 2010 level. The Committee recognizes the need for continued oversight of Federal travel expenses and notes OMB’s efforts to work with agencies to increase transparency and make smarter travel decisions. In its most recent report to the Committee, OMB notes that the OMB Memorandum M–12–12 transparency model is strong, that the spending thresholds established in OMB Memorandum M–12–12 are appropriate and that results have demonstrated that these new policies and procedures are having an impact on how agencies plan and execute conferences. The Committee also notes that OMB recognizes that travel and conferences have a role to play in agencies carrying out their missions and that there are situations in which physical collocation is necessary and that OMB has worked diligently to ensure that the policies and controls implemented through OMB Memorandum M–12–12 do not curtail travel or conferences that are mission critical and are executed in a cost-effective manner.

**Contractor Bonuses.**—The Committee is concerned about the occurrence of contract incentives being given to contractors that fail to meet specified cost, schedule, or performance criteria. Although
OMB has issued guidance to reduce wasteful spending on contractor bonuses, this issue has not been fully addressed. The bill includes new contractor payment restrictions to require all departments and agencies funded by this act to link all contracts that provide awards to successful acquisition outcomes and to prohibit funds to pay for award or incentive fees for contractors with below satisfactory performance.

Enforcement of Cybersecurity Standards.—The Committee directs OMB to report not later than February 1 of each year to the Committees on Appropriations of the House and Senate and the Committee on Homeland Security and Governmental Affairs in the Senate and the Homeland Security Committee in the House regarding the use of budget authority to enforce cybersecurity standards. The report shall detail specific actions the Director has taken pursuant to section 3553(a)(5) of title 44, United States Code, including any actions taken pursuant to section 11303(b)(5) of title 40, United States Code.

Office of National Drug Control Policy

Salaries and Expenses

Appropriations, 2015 ................................................................. $22,647,000
Budget estimate, 2016 .............................................................. 20,047,000
Committee recommendation ..................................................... 20,047,000

Program Description

The Office of National Drug Control Policy [ONDCP], established by the Anti-Drug Abuse Act of 1988, and reauthorized by Public Law 109–469, 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 $20,047,000 for ONDCP's salaries and expenses.

Interdiction.—The Committee supports efforts to reduce illegal drug use across the United States. In order to stem the tide of illegal drugs coming into this country, interdiction must be a priority. A core component of our national drug control strategy must be effective coordination with other Federal agencies to intercept and disrupt foreign drug shipments before they get to the United States.

Methamphetamine.—The Committee is concerned about the increased availability of methamphetamine in the United States in recent years. Criminal drug trafficking organizations are increasingly producing methamphetamine in Mexico and transporting it into and throughout the United States. Within 90 days of enactment of this act, ONDCP shall report to the Committee on the
steps it is taking to disrupt the production, distribution, and use of methamphetamine, particularly in the Southwest border region and in the southern United States.

FEDERAL DRUG CONTROL PROGRAMS

HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM

(INCLUDING TRANSFERS OF FUNDS)

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
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<tr>
<td>Budget estimate, 2016</td>
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</tr>
<tr>
<td>Committee recommendation</td>
<td>245,000,000</td>
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</tbody>
</table>

PROGRAM DESCRIPTION

The High Intensity Drug Trafficking Areas [HIDTA] program was established by the Anti-Drug Abuse Act of 1988 (Public Law 100–690) and the Office of National Drug Control Policy’s reauthorization (Public Law 109–469) 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 $245,000,000 for the HIDTA program. The Committee directs that funding shall be provided for the existing HIDTAs at no less than the fiscal year 2015 level.

ONDCP is directed to consult with the HIDTAs in advance of deciding programmatic spending allocations for discretionary (supplemental) funding.

The Committee recommendation specifies that up to $2,700,000 may be used for auditing services and associated activities.

The Committee directs that HIDTA funds be transferred to the appropriate drug control agencies expeditiously and includes provisions in the bill to help prevent delay. Transferred funds that are no longer necessary for their original purpose may be transferred back to the HIDTA program.

HIDTA funds should not be used to supplant existing support for ongoing Federal, State, or local drug control operations normally funded out of the operating budgets of each agency. ONDCP is directed to withhold all HIDTA funds from a State until such time as a State or locality has met its financial obligation.

OTHER FEDERAL DRUG CONTROL PROGRAMS

(INCLUDING TRANSFERS OF FUNDS)

<table>
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<tr>
<td>Committee recommendation</td>
<td>108,310,000</td>
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</table>

PROGRAM DESCRIPTION

The Anti-Drug Abuse Act of 1988 (Public Law 100–690), and the Office of National Drug Control Policy Reauthorization Act (Public Law 109–469) established this account to be administered by the Director of the Office of National Drug Control Policy. 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 $108,310,000 for Other Federal Drug Control Programs. Within this amount, the Committee provides the following funding levels:

<table>
<thead>
<tr>
<th>Amount</th>
<th></th>
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<tbody>
<tr>
<td>$93,500,000</td>
<td>Drug-Free Communities Support Program</td>
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<tr>
<td>2,000,000</td>
<td>National Community Anti-Drug Coalition training</td>
</tr>
<tr>
<td>2,000,000</td>
<td>Drug court training, including standards training, and technical assistance</td>
</tr>
<tr>
<td>9,500,000</td>
<td>Anti-doping activities</td>
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<tr>
<td>2,060,000</td>
<td>World Anti-Doping Agency (WADA)</td>
</tr>
<tr>
<td>1,250,000</td>
<td>Activities as authorized by Public Law 109–469, section 1105</td>
</tr>
</tbody>
</table>

*Drug-Free Communities Support Program.*—ONDCP directs the Drug-Free Communities Support Program [DFCSP] in partnership with the Substance Abuse and Mental Health Services Administration. DFCSP 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 DFCSP enables these coalitions to strengthen their coordination and prevention efforts, encourage citizen participation in substance abuse reduction efforts, and disseminate information about effective programs. The Committee provides $93,500,000 for the continuation of the DFCSP.

The Committee includes a provision in the bill directing ONDCP to provide $2,000,000 of DFCSP funds for training and related purposes as authorized by section 4 of Public Law 107–82, as amended by Public Law 109–469.

UNANTICIPATED NEEDS

<table>
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<td>Committee recommendation</td>
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</tbody>
</table>

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 $800,000, which is the same as the fiscal year 2015 enacted level.

INFORMATION TECHNOLOGY OVERSIGHT AND REFORM

(INCLUDING TRANSFERS OF FUNDS)

<table>
<thead>
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<th>Appropriations, 2015</th>
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</table>
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 $25,000,000 for the ITOR program. The Committee appreciates the administration’s comprehensive and innovative approach to improving IT development processes and maximizing efficiencies across the Federal IT portfolio. The Federal Government invests approximately $80,000,000,000 a year in IT development for a wide variety of capabilities, spanning, for example, from basic desktop computing to a searchable database for investigating terrorist financing activity. However, it is clear to the Committee that this spending on IT does not produce $80,000,000,000 in value for the public as a result of IT projects that arrive late or over budget. In fiscal year 2014, the Administration used ITOR funding to pilot the U.S. Digital Service (USDS) by recruiting a small group of select private sector tech experts into government service. The increase in ITOR funding in fiscal year 2016 will help to grow the USDS team to enable them to serve as a resource across Federal agencies. In addition, the increase in funding should be used to support OMB’s newly-formed E–Gov Cyber and National Security Unit (OMB E–Gov Cyber) which focuses on strengthening Federal cybersecurity.

IT Dashboard.—The Committee supports the management and enhancement of the IT Dashboard, a Web site that includes cost, schedule, and performance data for major IT investments. The Committee directs the EOP to make PortfolioStat, which is the process where OMB and agencies examine IT portfolios to identify duplicative spending and reduce costs, and other technology reform savings and performance metrics available to the public on the IT dashboard. OMB shall ensure that current and accurate data on these investments are available throughout the entire year. The Committee directs OMB to use ITOR funding to work with agencies to implement the Federal Information Technology Acquisition Reform Act (FITARA), which is designed to improve Federal IT acquisitions. Specifically, the Committee directs OMB to report quarterly to the Committee on Appropriations on the cost savings, avoidance, and reductions in duplicative IT investments.

Digital Service.—The Committee supports the formation of USDS and their role in collaborating with Federal agencies to implement digital and technology practices on the 10 highest priority IT investment projects that are under development across Federal agencies. The Committee encourages USDS to use the increase in ITOR funding to become more fully engaged on each one of the projects. In addition, the Committee encourages OMB to provide detail on how the 10 highest priority IT investment projects are selected and...
report quarterly to the Committee on Appropriations on the status of these projects.

Cybersecurity.—Recent cybersecurity breaches have demonstrated the need for the Federal Government to safeguard data and improve its cybersecurity posture. The Committee expects OMB’s E–Gov Cyber will provide oversight of agency cybersecurity programs and focus on agencies’ performance relative to the Cybersecurity Cross-Agency Priority [CAP] Goal, which was designed to assess agency implementation of basic cybersecurity principles to ensure a common Federal baseline for combating cyber threats. It is clear to the Committee that the Federal Government lags in IT security best practices. For example, Strong Authentication remains a key challenge, with civilian agencies reporting 42 percent of their goal. According to GAO [GAO–15–725T], “While recent government-wide initiatives hold promise for bolstering the Federal cybersecurity posture, it is important to note that no single technology or set of practices is sufficient to protect against all these threats. A ‘defense in depth’ strategy is required that includes well-trained personnel, effective and consistently applied processes, and appropriately implemented technologies. While agencies have elements of such a strategy in place, more needs to be done to fully implement it and to address existing weaknesses. In particular, implementing GAO and Inspector General recommendations will strengthen agencies’ ability to protect their systems and information, reducing the risk of a potentially devastating cyber attack.” The Committee expects OMB to consult with GAO on the Cybersecurity CAP goal key performance indicators and metric targets. In addition, the Committee expects OMB as part of its 30-day Cybersecurity Sprint, to submit its Federal Civilian Cybersecurity Strategy to GAO for review. The Committee encourages OMB to report on its efforts to ensuring agencies having robust protections in place to address cyber security threats, including the recent breach at OPM.

**SPECIAL ASSISTANCE TO THE PRESIDENT**

**SALARIES AND EXPENSES**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
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</tr>
<tr>
<td>Committee recommendation</td>
<td>4,211,000</td>
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</table>

**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 $4,211,000 for special assistance to the President. This amount is equal to the fiscal year 2015 enacted level.
OFFICIAL RESIDENCE OF THE VICE PRESIDENT

OPERATING EXPENSES

(INCLUDING TRANSFER OF FUNDS)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
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<tbody>
<tr>
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<tr>
<td>Committee recommendation</td>
<td>299,000</td>
</tr>
</tbody>
</table>

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 $299,000 for the official residence of the Vice President. This amount is equal to the budget request and the fiscal year 2015 enacted level.

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 requires the Office of Management and Budget (OMB) to report on the costs of implementation the Dodd-Frank Wall Street Reform and Consumer Protection Act (Public Law 111–203).

Section 203 requires the Director of the OMB to include a statement of budgetary impact with any Executive order issued during fiscal year 2016.
Established under Article III of the Constitution, the judicial branch of 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.

The Committee’s recommended funding levels support the Federal judiciary’s role of providing equal justice under the law and include sufficient funds to support this critical mission. The recommended funding level includes the salaries of judges and support staff and the operation and security of our Nation’s courts.

The judicial branch is subject to the same funding constraints facing the executive and legislative branches. It is imperative that the Federal judiciary devote its resources primarily to the retention of staff. Further, it is also important that the judiciary contain controllable costs such as travel, construction, and other expenses.

**SUPREME COURT OF THE UNITED STATES**

**SALARIES AND EXPENSES**

<table>
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<tr>
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<tr>
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<tr>
<td>Committee recommendation</td>
<td>75,838,000</td>
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</table>

**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 acts as the final arbiter in the Federal court system.

**COMMITTEE RECOMMENDATION**

The Committee recommends an appropriation of $75,838,000 for the salaries and expenses of personnel, and the costs of operating the Supreme Court, excluding the care of the building and grounds. The recommendation is $871,000 above the fiscal year 2015 funding level and $121,000 above the budget request.
CARE OF THE BUILDING AND GROUNDS

<table>
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<tr>
<th>Appropriations, 2015</th>
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<td>Committee recommendation</td>
<td>9,964,000</td>
</tr>
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</table>

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 $9,964,000 for personnel and other services related to the Supreme Court building and grounds, which is supervised by the Architect of the Capitol. The recommendation is $1,676,000 below the fiscal year 2015 funding level and $11,000 above the budget request.

UNITED STATES COURT OF APPEALS FOR THE FEDERAL CIRCUIT

SALARIES AND EXPENSES

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<tbody>
<tr>
<td>Budget estimate, 2016</td>
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<tr>
<td>Committee recommendation</td>
<td>30,872,000</td>
</tr>
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</table>

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. Judges are appointed to the court under Article III of the Constitution of the United States.

The Federal Circuit has nationwide jurisdiction in a variety of subjects, including international trade, Government contracts, patents, certain claims for money from the United States Government, Federal personnel, and veterans’ benefits. Appeals to the court come from all Federal district courts, the United States Court of Federal Claims, the United States Court of International Trade, and the United States Court of Veterans Appeals. The court also takes appeals of certain administrative agencies’ decisions, including the Merit Systems Protection Board, the Board of Contract Appeals, the Board of Patent Appeals and Interferences, and the Trademark Trial and Appeals Board. Decisions of the United States International Trade Commission, the Office of Compliance of the United States Congress, and the Government Accountability Office Personnel Appeals Board are also reviewable by the court.
COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $30,872,000. The recommendation is $660,000 above the fiscal year 2015 funding level and $31,000 above the budget request.

UNITED STATES COURT OF INTERNATIONAL TRADE

SALARIES AND EXPENSES

<table>
<thead>
<tr>
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<tbody>
<tr>
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<tr>
<td>Committee recommendation</td>
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</tr>
</tbody>
</table>

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 $18,160,000. The recommendation is $353,000 above the fiscal year 2015 funding level and $15,000 above the budget request.

COURTS OF APPEALS, DISTRICT COURTS, AND OTHER JUDICIAL SERVICES

SALARIES AND EXPENSES

<table>
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<tr>
<th>Appropriations, 2015</th>
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<tr>
<td>Budget estimate, 2016</td>
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<td>Committee recommendation</td>
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</table>

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 $4,960,008,000 for salaries and expenses. The recommendation is $113,190,000 above the fiscal year 2015 funding level and $76,330,000 below the budget request and consistent with the judiciary’s most recent budget estimate of the needs for this account.

The Committee is pleased with the judiciary’s ongoing efforts to contain costs. For more than 10 years the judiciary has been focused on cost containment and changes made to date have reduced current and future costs for: rent, information technology, magistrate judges, compensation of court staff and law clerks, law
books, probation and pretrial services supervision work, and other areas. The Committee understands that further cost containment initiatives will expand the use of shared administrative services among the courts of appeals, district courts, bankruptcy courts, probation and pretrial services offices, and Federal defender organizations to reduce duplicative human resources, procurement, financial management, and information technology activities. The judiciary is also exploring voluntary consolidation of offices and other longer-term changes that would further reduce growth in personnel and operational costs. Given the constrained Federal budget environment, the Committee encourages the judiciary to continue these cost-cutting efforts.

The Committee’s recommendation includes funding to expand evidence-based supervision practices to further reduce recidivism rates in the Federal probation and pretrial services system. Evidence-based practices [EBP] are the supervision practices proven to produce specific, intended results. EBP is an outcome-based approach that focuses on specific supervision and treatment strategies versus the more traditional contact-driven supervision approach. One of the judiciary’s programs, called Staff Training Aimed at Re-Arrest Reduction [STARR], involves exercises and instructions designed to alter the dysfunctional thinking patterns exhibited by many offenders that could lead to new criminal activity. The Committee supports the judiciary’s efforts to reduce recidivism rates for Federal offenders and expects the judiciary’s fiscal year 2016 financial plan to include details on how this funding will be utilized including how many districts and officers will receive STARR training.

The Committee has also included a cost-saving provision requested by the judiciary which would allow a U.S. probation officer who has been appointed in one district to provide supervision services to another district with the consent of both courts. This provision will allow a probation officer appointed in one district to perform services for another district with the consent of the appointing court. Further, it will facilitate the sharing across district lines of officer positions requiring special knowledge, such as sex-offender specialists, cyber-crime specialists, and search team members, thereby conserving resources by allowing one or more districts that are participating in a sharing arrangement to avoid the higher salary costs associated with specialized officers, which could be $15,000 more than a line officer. In addition, this change could lower travel costs by allowing officers who work in one district to supervise offenders who reside in a neighboring district which has its probation office further from where the offenders live. This option may be especially useful in supervising offenders in Indian lands, which may straddle multiple districts.

VACCINE INJURY COMPENSATION TRUST FUND

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
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<tbody>
<tr>
<td>Budget estimate, 2016</td>
<td>6,045,000</td>
</tr>
<tr>
<td>Committee recommendation</td>
<td>6,045,000</td>
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</tbody>
</table>
Enacted by the National Childhood Vaccine Injury Act of 1986 (Public Law 99–660), the Vaccine Injury Compensation Program is a Federal no-fault program designed to resolve a perceived crisis in vaccine tort liability claims that threatened the continued availability of childhood vaccines nationwide. The statute’s primary intention is the creation of a more efficient adjudicatory mechanism that ensures a no-fault compensation result for those allegedly injured or killed by certain covered vaccines. This program protects the availability of vaccines in the United States by diverting a substantial number of claims from the tort arena.

Not only did this act create a special fund to pay judgments awarded under the act, but it also created the Office of Special Masters within the United States Court of Federal Claims to hear vaccine injury cases. The act stipulates that up to eight special masters may be appointed for this purpose. The special masters expenditures are reimbursed to the judiciary for vaccine injury cases from a special fund set up under the Vaccine Act.

The Committee recommends an appropriation of $6,045,000. The recommendation is $622,000 above fiscal year 2015 funding level and the same as the budget request.

The Defender Services program ensures the right to counsel guaranteed by the Sixth Amendment, 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.

The Committee recommends an appropriation of $1,042,616,000. The recommendation is $26,117,000 above the fiscal year 2015 funding level, $15,000,000 below the budget request, and consistent with the Judiciary’s most recent budget estimate of the needs for this account. The Committee’s recommendation supports a current services operating level for the Defender Services program for fiscal year 2016.
FEES OF JURORS AND COMMISSIONERS

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 $48,423,000. The recommendation is $3,768,000 below the fiscal year 2015 funding level.

Court Security

(INCLUDING TRANSFERS OF FUNDS)

Program Description

The Court Security appropriation was established in 1983 and funds the necessary expenses incident to the provision of 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, including building access control, inspection of mail and packages, directed security patrols, perimeter security provided by the Federal Protective Service, and other similar activities as authorized by section 1010 of the Judicial Improvement and Access to Justice Act (Public Law 100–702).

Committee Recommendation

The Committee recommends an appropriation of $538,771,000. The recommendation is $24,796,000 above the fiscal year 2015 funding level and $3,619,000 below the budget request.

The recommendation includes funding for the phased implementation of additional court security officers at Federal courthouses as recommended by the U.S. Marshals Service [USMS]. The USMS recommends that an additional 346 court security officers be posted at Federal courthouses to strengthen security, phased-in between fiscal years 2016 and 2020 (an average of approximately 69 per year). This updated staffing standard strengthens security at Federal courthouses by adding court security officers in security control rooms and at garage/loading docks at large courthouses. It also includes a crucial exterior “forward watch” position outside courthouse entrances to identify and address threats earlier, before the gain entry to the courthouse.
The Committee is aware of problems with aging and failing physical access control systems [PACS] at Federal courthouses nationwide. PACS systems are designed to control access to facilities and secure space for judges, authorized Federal employees, and contractors. The judiciary transmitted reprogramming notifications to the Committee in fiscal years 2014 and 2015 to replace additional PACS systems. The Committee understands that the USMS has engaged the services of an expert contractor to assist in developing a longer-term strategy for replacing aging PACS systems judiciary-wide. The review is expected to be completed in January 2016 and will include a comprehensive, multi-year strategy for PACS replacement, which the judiciary and USMS will use to develop cost estimates for implementation. The Committee expects to be kept apprised of the results of this review.

**Administrative Office of the United States Courts**

**Salaries and Expenses**

<table>
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<tr>
<th>Appropriations, 2015</th>
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<tr>
<td>Committee recommendation</td>
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</table>

**Program Description**

The Administrative Office [AO] of the United States Courts was created in 1939 by an act of Congress. 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. The AO is the focal point for communication and coordination within the Federal judiciary and with Congress, the executive branch, and the public on behalf of the judiciary.

**Committee Recommendation**

The Committee recommends an appropriation of $86,000,000. This recommendation is $1,601,000 above the fiscal year 2015 funding level and $1,590,000 below the budget request.

**Capital Improvement Plan.**—The Committee appreciates that the Judicial Conference has produced an updated 5-Year Plan that utilizes the Asset Management Planning [AMP] process and prioritizes courthouse construction funding requests utilized by GSA in its budget request, but is interested in learning more about how and with what frequency the Conference will update court location criteria used in the scoring methodology. For new construction projects on the 5-Year Plan, such criteria includes data on security, space functionality, caseload growth, and other factors and weights used throughout the process. It also remains unclear how the Conference intends to update requests to Congress, either annually or at regular intervals as may be necessary to better inform decision-making based on best available information about construction needs. Not more than 45 days after the first meeting of the Judicial Conference of the United States following enactment
of this act, the Director of the Administrative Office of the U.S. Courts shall submit a report to the Committee that includes this information, specifically describing the process for updating scores and what impact new data might have on current rankings and pending requests for appropriated funds.

FEDERAL JUDICIAL CENTER

SALARIES AND EXPENSES

<table>
<thead>
<tr>
<th>Description</th>
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<tr>
<td>Committee recommendation</td>
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</table>

PROGRAM DESCRIPTION

The Federal Judicial Center, located in Washington, DC, 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 and efficient litigation management and court administration. Additionally, the Center also 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 $27,000,000. The recommendation is $41,000 above the fiscal year 2015 funding level and $679,000 below the budget request.

UNITED STATES SENTENCING COMMISSION

SALARIES AND EXPENSES

<table>
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<th>Description</th>
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<td>Committee recommendation</td>
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</table>

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 $17,000,000. The recommendation is $106,000 above the fiscal year 2015 funding level and $540,000 below the budget request.

ADMINISTRATIVE PROVISIONS—THE JUDICIARY

(INCLUDING TRANSFERS OF FUNDS)

The Committee recommends the following administrative provisions for the judiciary:
Section 301 allows the judiciary to expend funds for the employment of experts and consultative services.
Section 302 allows the judiciary, subject to the Committee's re-programming 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 limits official reception and representation expenses incurred by the Judicial Conference of the United States to no more than $11,000.
Section 304 grants the judicial branch the same tenant alteration authorities as the executive branch.
Section 305 provides continued authority for a court security pilot program.
Section 306 allows a U.S. probation officer who has been appointed in one district to provide supervision services to another district with the consent of both courts.
Section 307 extends for 1 year the authorization of a temporary judgeship in Kansas, Missouri, Alabama, Arizona, Florida, New Mexico, Texas, California, and North Carolina.
TITLE IV
DISTRICT OF COLUMBIA
FEDERAL PAYMENTS
FEDERAL FUNDS

A total of $688,679,000 in Federal funds are estimated to be available to the District of Columbia government, the District of Columbia Courts, the District of Columbia Court Services and Offender Supervision Agency, and other DC entities. This is $9,048,000 above the fiscal year 2015 enacted level and $71,114,000 below the budget request.

FEDERAL PAYMENT FOR RESIDENT TUITION SUPPORT

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
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<tr>
<td>Committee recommendation</td>
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</table>

PROGRAM DESCRIPTION

The Resident Tuition Support program was created by the District of Columbia College Access Act of 1999 (Public Law 106–98), expanded through the District of Columbia College Access Improvement Act of 2002 (Public Law 107–157), and amended and reauthorized through Public Law 110–97. The program provides grants of up to $10,000 annually for undergraduate District students to attend eligible public 4-year universities and colleges nationwide. The grants are applied toward the cost of the difference between in-State and out-of-State tuition. Grants of up to $2,500 are provided for students to attend private institutions in the DC metropolitan area, private historically Black colleges and universities nationwide, and public 2-year community colleges nationwide.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $30,000,000 for the resident tuition support program, the same as the fiscal year 2015 enacted level. The Committee has also included language from the budget request that reduces the annual household income threshold for program eligibility to $450,000.

The Committee directs that the State Superintendent shall include, as a component of the fiscal year 2017 budget justification submission, an annual update of the District’s efforts, including research findings, to enhance the retention, persistence, and graduation rates of program participants, including early awareness and readiness initiatives to promote academic college preparation, guidance, and other support mechanisms and partnerships. The budget justification should also describe the status and effectiveness of cost containment measures instituted.
FEDERAL PAYMENT FOR EMERGENCY PLANNING AND SECURITY COSTS IN THE DISTRICT OF COLUMBIA

Appropriations, 2015 ................................................................. $12,500,000
Budget estimate, 2016 ............................................................... 14,900,000
Committee recommendation ..................................................... 13,000,000

PROGRAM DESCRIPTION

As the seat of the Federal Government, the District of Columbia and its police, fire and emergency personnel have a unique and significant responsibility to protect the property and personnel of the government. The Federal Payment for Emergency Planning and Security Costs is provided to help address the impact of the Federal presence on public safety in the District.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $13,000,000, for the District of Columbia for the costs of providing public safety at events related to the presence of the national capital in the District of Columbia, for the costs of providing support requested by the United States Secret Service Division in carrying out their protective duties under the direction of the Secretary of Homeland Security, and for the costs of providing support to respond to immediate and specific terrorist threats or attacks in the District of Columbia or surrounding jurisdictions. This is $500,000 above the fiscal year 2015 enacted level.

The Committee directs the District of Columbia to submit a detailed budget justification for emergency planning and security with its funding request for fiscal year 2017. The Committee further directs the District of Columbia to submit, within 60 days of the end of fiscal year 2016, a report to the House and the Senate Committees on Appropriations detailing the purposes and amounts expended using the funds, particularly noting any deviation from the original proposed spending.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS

Appropriations, 2015 ................................................................. $245,110,000
Budget estimate, 2016 ............................................................... 274,401,000
Committee recommendation ..................................................... 246,000,000

PROGRAM DESCRIPTION

Under the National Capital Revitalization and Self-Government Improvement Act of 1997 (Public Law 105–33, title XI), the Federal Government is required to finance 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 $246,000,000, which is $890,000 above the fiscal year 2015 enacted level. This amount includes $14,000,000 for the Court of Appeals, $122,000,000 for the Superior Court, $72,000,000 for the Court System, and $38,000,000 for capital improvements to courthouse facilities.

FEDERAL PAYMENT FOR DEFENDER SERVICES IN DISTRICT OF COLUMBIA COURTS

<table>
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<tr>
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</table>

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 $49,890,000 for Defender Services in the District of Columbia Courts. This is the same as the fiscal year 2015 enacted level and the same as the budget request.

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

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
<th>$234,000,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget estimate, 2016</td>
<td>244,763,000</td>
</tr>
<tr>
<td>Committee recommendation</td>
<td>242,000,000</td>
</tr>
</tbody>
</table>

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. In fiscal year 2014, the Community Supervision Program supervised approximately 13,250 adult offenders on a daily basis and 20,863 different offenders over the course of a year.
During fiscal year 2014, the Pretrial Services Agency [PSA] supervised 18,656 defendants.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $242,000,000, which is $8,000,000 above the fiscal year 2015 enacted level. Of this amount, $61,000,000 is designated for the Pretrial Services Agency and $181,000,000 is designated for the Community Supervision Program.

The Community Supervision Program’s [CSP] challenge in effectively supervising and reducing recidivism among the offender population is substantial. Many offenders have significant needs, are a high risk to public safety and are prone to recidivate. In fiscal year 2014, 7,724 adult offenders entered supervision; 82 percent of those intakes reported having a history of substance abuse, 37 percent had diagnosed or self-reported mental health issues, 35 percent had less than a high school diploma, 41 percent were unemployed and 9 percent were homeless or resided in homeless shelters or other emergency housing. Offenders who fail to successfully complete supervision and/or recidivate place an enormous burden on the offender’s family, the community and the entire criminal justice system.

The Committee notes that CSP research of offender outcomes has shown that compared to the total supervised population, offenders who recidivate are more likely to be younger, test positive for drugs, have unstable housing, lack employment, be supervised as part of a mental health caseload, and be assessed by CSP at the highest risk levels. The Committee supports the CSP’s efforts to continue to adjust its programs and reallocate resources toward effective supervision of the highest risk and highest need offenders.

The Committee also notes the efforts of the Pretrial Services Agency to ensure public safety through high quality risk-assessment, supervision and treatment procedures. Funds provided will help support efforts to improve identification of defendants who pose a higher risk of pretrial failure, enhance supervision and oversight of these defendants, and work with local partners to expand services and support for persons with substance dependence and mental health needs.

The Committee supports the request to allow $3,159,000 of CSOSA funding to remain available until September 30, 2018 for the relocation of an offender supervision field office.

FEDERAL PAYMENT TO THE PUBLIC DEFENDER SERVICE FOR THE DISTRICT OF COLUMBIA

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
<th>$41,231,000</th>
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<tbody>
<tr>
<td>Budget estimate, 2016</td>
<td>40,889,000</td>
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<tr>
<td>Committee recommendation</td>
<td>40,889,000</td>
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</tbody>
</table>

PROGRAM DESCRIPTION

The Public Defender Service [PDS] for the District of Columbia, 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 representa-
tion 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 a Federal payment to the Public Defender Service for the District of Columbia of $40,889,000, which is $342,000 below the fiscal year 2015 enacted level and the same as the budget request.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

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<thead>
<tr>
<th>Appropriations, 2015</th>
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<tr>
<td>Committee recommendation</td>
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</tbody>
</table>

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 storm water 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 storm water runoff is discharged to the Anacostia and Potomac Rivers, Rock Creek, and tributary waters between 60 and 75 times each year. Under a judicial consent decree entered on March 23, 2005, the Water and Sewer Authority is undertaking a 20-year, $2,600,000,000 sewer construction program to reduce combined sewer overflows [CSO]. 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 2025, 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 $14,000,000 to be matched by at least $14,000,000 provided by the Water and Sewer Authority (DC Water), to continue implementation of the Long-Term Combined Sewer Overflow Control Plan. This is the same as the fiscal year 2015 enacted level.

FEDERAL PAYMENT TO THE CRIMINAL JUSTICE COORDINATING COUNCIL

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<td>1,900,000</td>
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<tr>
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</table>
The Criminal Justice Coordinating Council for the District of Columbia (CJCC) is the primary forum in which District of Columbia criminal justice agencies can identify and address interagency coordination on issues such as illegal drugs, juvenile justice, halfway houses, information technology, and identification of arrestees to improve public safety in the District of Columbia for its residents, visitors, victims, and offenders.

The CJCC was originally established pursuant to a memorandum of agreement in May 1998 and functions as an independent working group to foster cooperation among the more than a dozen Federal and local governmental agencies which have law enforcement responsibility in our Nation’s capital. Under a local enactment in August 2001, the CJCC was established as an independent agency within the District of Columbia.

The CJCC maintains the Justice Integrated Information System (JUSTIS) using technology that allows for the seamless sharing of information at critical decision points throughout the justice system. JUSTIS connects Federal agencies, the District government, and court information systems, so that criminal activity can be easily monitored across an array of participating agencies. Agencies currently using JUSTIS include the Metropolitan Police Department, the D.C. Department of Corrections, D.C. Superior Court, the U.S. Park Police, the U.S. Capitol Police, the U.S. Bureau of Alcohol, Tobacco, Firearms, and Explosives, the Pretrial Services Agency, CSOSA, the U.S. Attorney’s Office for the District of Columbia, and the D.C. and Maryland Public Defenders Service. No other system provides this range of access to Federal and local information in the District.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $1,900,000 to CJCC. This is the same as the fiscal year 2015 enacted level and the same as the budget request.

The Committee directs the CJCC to submit annual performance measures in an annual report to accompany the fiscal year 2017 budget justification, which should also describe progress made on specific CJCC initiatives.

FEDERAL PAYMENT FOR JUDICIAL COMMISSIONS

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<td>565,000</td>
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<td>Committee recommendation</td>
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an independent, impartial, fair, and qualified judiciary, and to enforce the high standards of conduct judges must adhere to both on and off the bench. The Judicial Nomination Commission recommends candidates to the President of the United States for nomination to judicial vacancies in these courts. In accordance with the National Capital Revitalization and Self-Government Improvement Act of 1997 (Public Law 105–33), the Federal Government is responsible for financing of the District of Columbia Courts, including the operations of the District of Columbia Court of Appeals, Superior Court, the Court System, and the Capital Improvement Program. Although independent of the Courts by design, these two Commissions provide important functions within the judicial branch of local government in the District of Columbia.

COMMITTEE RECOMMENDATION

The Committee recommends $565,000 as a Federal payment for the judicial commissions, of which $270,000 is designated for the Judicial Nomination Commission and $295,000 is designated for the Commission on Judicial Disabilities and Tenure. This amount is the same as the fiscal year 2015 enacted level and the budget request. Funds shall remain available until September 30, 2017.

FEDERAL PAYMENT FOR SCHOOL IMPROVEMENT

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PROGRAM DESCRIPTION

As authorized by Scholarships for Opportunity and Results Act (SOAR Act) and as part of a three-part comprehensive funding strategy, the District of Columbia receives funds for District of Columbia Public Schools, 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 $45,000,000 for school improvement which is the same as the fiscal year 2015 enacted level and $1,800,000 above the budget request. These funds are allocated as follows: $15,000,000 for District of Columbia Public Schools, $15,000,000 for Public Charter Schools and $15,000,000 for Opportunity Scholarships. The Administration proposed and the recommendation provides $3,200,000, within the total provided, for the administrative, parental assistance, student academic assistance, and evaluation costs of the opportunity scholarship program. The level of funding for these activities is above the levels authorized by SOAR. However, the Committee supports the Administration’s request and believes that it is critical that additional funding be provided to effectively administer the program, to increase parental assistance and outreach, and to provide academic assistance to students.
FEDERAL PAYMENT FOR THE D.C. NATIONAL GUARD

The D.C. National Guard is a Federal, rather than a local, entity and responds to orders of the President of the United States who is the Commander-in-Chief of the D.C. National Guard pursuant to law (District of Columbia Official Code sections 49–409 and Executive Order No. 11485 (October 1, 1969)). Unlike a Governor of a State, the Mayor is not authorized to deploy the National Guard under any circumstances. The District of Columbia National Guard is specifically trained to support law enforcement during critical missions, such as demonstrations, Presidential inaugurations and funerals, and emergency services for weather-related contingencies. However, residency restrictions preclude a significant number of Guard members from eligibility for tuition assistance programs, which has severely hampered recruitment and retention efforts.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $435,000 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, a tuition assistance program for non-resident District of Columbia National Guard members. This amount is the same as the fiscal year 2015 enacted level and the same as the budget request.

FEDERAL PAYMENT FOR HIV/AIDS PREVENTION

Based on the national HIV/AIDS case based reporting system, the District has among the highest AIDS diagnosis rates in the country. Currently, 2.5 percent of the population was diagnosed and is living with HIV. The District has established an evidence-based strategy of expanding routine HIV screening and early diagnosis, linkage and retention into care and treatment and population-level interventions that achieve large prevention impact.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $5,000,000 to support testing and treatment of HIV/AIDS.

FEDERAL PAYMENT FOR CLIMATE RISK MANAGEMENT

Appropriations, 2015 ................................................................. $750,000
Budget estimate, 2016 ................................................................. $750,000
Committee recommendation ................................................................. $750,000
The budget requests a special Federal payment for development of a climate change adaptation plan to identify climate risks to the District of Columbia, vulnerabilities, and mitigation options.

COMMITTEE RECOMMENDATION

The Committee is unable to support the request for a new special Federal payment to the District of Columbia for a climate risk management plan.

FEDERAL PAYMENT FOR DC SOLAR POWER INITIATIVE

The budget requests a special Federal payment of $1,000,000 for the expansion of the DC Department of Energy’s EnergySmart DC Solar Initiative.

COMMITTEE RECOMMENDATION

The Committee is unable to support the request for a new special Federal payment to the District of Columbia.

FEDERAL PAYMENT FOR ST. ELIZABETHS EAST CAMPUS DEVELOPMENT

The budget requests a special Federal payment of $9,800,000 for establishment of the St. Elizabeths Research and Development Innovation Center on the East Campus of the St. Elizabeths campus in Washington, DC.

COMMITTEE RECOMMENDATION

The Committee is unable to support the request for a new special Federal payment to the District of Columbia.

FEDERAL PAYMENT FOR PERMANENT SUPPORTIVE HOUSING

The budget requests a special payment for the District of Columbia for construction of new transitional housing units for homeless families in the District of Columbia.

COMMITTEE RECOMMENDATION

The Committee is unable to support the request for a new special Federal payment to the District of Columbia. The Committee urges the District to fully explore and exhaust other Federal grant options and private sources to augment local investments to support this program in fiscal year 2016.

FEDERAL PAYMENT FOR ARTS AND CULTURAL AFFAIRS GRANTS

The budget requests a special Federal payment of $1,000,000 for the expansion of the DC Department of Energy’s EnergySmart DC Solar Initiative.
The budget requests a special payment to the District of Columbia Commission on Arts and Humanities for competitive grants for general operating support for District-based organizations whose primary function is the exhibition or presentation of, or training in, fine arts and humanities in the District of Columbia.

COMMITTEE RECOMMENDATION

The Committee is unable to support the request for a new special Federal payment to the District of Columbia.

FEDERAL PAYMENT FOR MASS TRANSIT INNOVATION PLAN

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<th>Appropriations, 2015</th>
<th>..........................................................</th>
<th>$1,000,000</th>
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<td>Budget estimate, 2016</td>
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<tr>
<td>Committee recommendation</td>
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The budget requests a special payment to the Washington Metropolitan Area Transit Authority to fund a strategic plan for regional mass transit innovation, $1,000,000.

COMMITTEE RECOMMENDATION

The Committee is unable to support the request for a new special Federal payment to the District of Columbia.

DISTRICT OF COLUMBIA FUNDS

The Committee recommends, for the operating expenses of the District of Columbia, the amount which will be submitted to Congress by the government of the District of Columbia as set forth in the enrolled version of the Fiscal Year 2016 Budget Request Act of 2015, District of Columbia Bill 21–157, as may be amended. The local budget proposed by the Mayor provides an appropriation of $12,947,956,559 for operations of the District of Columbia. This amount includes estimated funding of $7,327,736,018 of local funds, $2,141,369,984 in Medicaid payments, and the remainder from other Federal and local funds.
TITLE V
INDEPENDENT AGENCIES

ADMINISTRATIVE CONFERENCE OF THE UNITED STATES

SALARIES AND EXPENSES

<table>
<thead>
<tr>
<th>Description</th>
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</tr>
<tr>
<td>Committee recommendation</td>
<td>$3,100,000</td>
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</tbody>
</table>

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 $3,100,000 for ACUS for fiscal year 2016.

BUREAU OF CONSUMER FINANCIAL PROTECTION

ADMINISTRATIVE PROVISIONS

The Committee supports strong and effective consumer protection. The Committee strongly believes it is important that consumers do not encounter unfair, deceptive, or abusive acts or discrimination.

However, under the current structure of the Consumer Financial Protection Bureau [CFPB], the Director enjoys unprecedented regulatory and budgetary authority without meaningful appropriations oversight to ensure that the Director is effectively managing public money.

The appropriations process provides an important check on agency expenditures and fosters accountability and transparency. While protecting consumers is and should remain a government priority, the unfettered authority granted to the CFPB Director precludes meaningful congressional oversight to ensure that the agency does not engage in wasteful or inappropriate spending.

The Committee's experience with the Federal Trade Commission, the Securities and Exchange Commission, the Federal Communications Commission, the Consumer Product Safety Commission, and other Federal agencies with powers to protect consumers or investors leads the Committee to conclude that a five-member commission is more suitable for guiding the CFPB than a single director. A commission ensures that multiple disciplines, experiences, and perspectives are brought to bear on CFPB rules, policies, and enforcement actions. The appointment and removal process, and stag-
gered terms of commissioners, provide checks and balances, and a
measure of continuity that a single head cannot.

The Consolidated and Further Continuing Appropriations Act of
2015 requires the CFPB to notify certain congressional committees
when a request for a transfer for funds is made to the Board of
Governors of the Federal Reserve System in accordance with sec-
tion 1017 of Public Law 111–203. However, the Committee is dis-
appointed with the lack of transparency from the CFPB about how
the funds would be spent. The Committee directs the CFPB to pro-
vide to the Committee on Appropriations on the date that a request
is made for a transfer of funds a detailed spend plan that includes,
but is not limited to, a break down by program and object class of
how the funds would be spend during the time period covered by
such request.

Budget Briefing.—Given the need for transparency and account-
ability in the Federal budgeting process, the Committee directs the
Bureau to provide an informal, nonpublic full briefing at least an-
ually before the relevant Appropriations subcommittee on the Bu-
reau’s finances and expenditures.

The Committee includes the following provisions in the bill:

Section 501. The Committee repeals the prohibition against the
Committees on Appropriations reviewing transfers from the Fed-
eral Reserve System to the CFPB. Congress has a duty to examine
the expenditures of the CFPB, especially since its funding would
otherwise be returned to the Treasury to reduce our growing Fed-
eral debt.

Section 502. The Committee changes the CFPB’s source of fund-
ing from transfers from the Federal Reserve System to annual ap-
propriations beginning in fiscal year 2017.

Section 503. The Committee continues a provision enacted in fis-
cal year 2015, with modification, that requires CFPB to notify the
Committees on Appropriations of the House and Senate, the Com-
mittee on Financial Services of the House and the Committee on
Banking, Housing, and Urban Affairs of the Senate of requests for
a transfer of funds from the Federal Reserve System. Additionally,
the Committee includes a provision that requires these notifica-
tions be made available on the CFPB’s public Web site.

Section 504. The Committee directs the CFPB to submit quar-
terly reports on its activities and to testify on its activities when
requested. The report shall include, among other things, how the
CFPB allocates its funds and staff.

Section 505. The Committee changes the CFPB leadership struc-
ture to a five-member commission.

COMMODITY FUTURES TRADING COMMISSION

SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF FUNDS)

<table>
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<tr>
<td>Committee recommendation</td>
<td>250,000,000</td>
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The 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.

The Committee recommends an appropriation of $250,000,000 for the Commodity Futures Trading Commission to remain available until September 30, 2017.

The Committee recommendation includes $51,000,000 for the purchase of information technology. The Committee highlights the crucial need for the CFTC to make mission-critical investments in technology to sort through the vast volume of data and information generated daily by markets. The CFTC’s responsibilities to conduct effective oversight and analysis of the swaps and futures markets requires greater attention to and investments in its information technology systems.

Practice varies across agencies regarding whether certain overhead expenses are charged to inspectors general and paid out of the appropriation they receive or whether the costs are borne by the agency. In fiscal year 2015, the Committee provided $2,620,000 to the CFTC Office of Inspector General [OIG] with the expectation that a portion of this funding would be used to pay for the Inspector General’s share of overhead expenses that are charged to all CFTC divisions. The Committee presumes the CFTC’s practice of charging overhead to each division, including the OIG, will continue in fiscal year 2016. The Committee recommendation for fiscal year 2016 includes $2,620,000 for the OIG. Of this amount, not more than $322,000 shall be for overhead expenses.

The Committee remains concerned that the CFTC has made long-term budgetary and leasing decisions based on the agency’s requested budget level rather than on its enacted appropriation. Given the agency’s budget request has far exceeded the appropriated amount it received in recent years, the CFTC Inspector General has criticized the agency for allowing “hope to trump experience” in long-term budgeting decisions.

The Committee is aware of negotiations at the Commission concerning a collective bargaining agreement for agency employees. The Committee notes that under the Financial Institutions Reform, Recovery and Enforcement Act [FIRREA], the CFTC and a small number of financial regulatory agencies already provide significantly higher salaries and increased benefits compared to other departments and agencies under the General Schedule and Senior Executive Service salary scale. Most of the agencies covered by FIRREA are outside the appropriations process. However, the
CFTC’s budget is set by the Committee, and under the terms of the Anti-Deficiency Act, an agency may not commit to pay any expense for which it has not received sufficient appropriations. Furthermore, the Anti-Deficiency Act requires that agencies ensure that the cost of agreements made in collective bargaining be constrained by the dollar limitations of their appropriations. The Committee directs the CFTC to not increase agency personnel or benefit costs through excessive hiring or collective bargaining agreement negotiations that would result in furloughs, reductions-in-force, or a hiring freeze that could compromise the agency's ability to carry out its mission of fostering open and transparent markets and protecting market users from fraud, manipulation, and abusive practices.

Leasing and Occupancy Levels.—The Committee is deeply concerned with the vacant office space and low space utilization rates at the CFTC. In 2014, the CFTC Inspector General estimated that the Commission will pay tens of millions of dollars for vacant office space over the life of the CFTC’s four current leases if the agency does not take remedial action.

According to the Inspector General, the CFTC claimed that their lease of vacant offices had been and remained a justifiable expense “on the basis of the CFTC’s requested budgets since 2011—if only they were appropriated—would be sufficient to fill the vacant space.” The Office of Inspector General stated that this was “an instance of hope trumping experience... Given the shortfall between CFTC budget requests and Congress-approved budgets since fiscal year 2012, we do not believe that the ‘realm of possibility’ is the appropriate metric by which CFTC Management should base its decision to spend taxpayer dollars on vacant offices.”

Given the agency’s recurring appeals for additional funding, the Committee remains concerned that a significant amount of taxpayer money that could otherwise be used to protect investors and ensure our markets are free from fraud, manipulation and other abuses is instead spent on unneeded office space. The Committee directs the CFTC to report to the Committee within 90 days of enactment of this act on steps the agency is taking to dispose of excess space and reduce rental costs in each building currently leased by the Commission.

The Committee also reminds the CFTC that it is required to consult with the General Services Administration [GSA] before seeking new office space or making alterations to existing office space pursuant to Section 618 of Division E of Public Law 113–235. The Committee directs the Commission to continue consulting with GSA in fiscal year 2016 prior to issuing a solicitation for offers of new leases or construction contracts and before entering into negotiations for succeeding leases.

Spending Plan.—The Committee directs the CFTC to submit, within 30 days of enactment, a detailed spending plan for the allocation of the funds made available, displayed by discrete program, project, and activity, including staffing projections, specifying both FTEs and contractors, and planned investments in information technology.

Regulatory Coordination and Harmonization.—The Committee believes it is important for the CFTC and SEC to ensure optimum
harmonization with each other in executing the respective oversight responsibilities of each agency with respect to over-the-counter derivative products. The Committee expects the CFTC and the SEC to consult and coordinate, to the greatest extent possible, in order to limit inconsistent regulation of similar entities, products, and markets.

CONSUMER PRODUCT SAFETY COMMISSION

SALARIES AND EXPENSES

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<th>Description</th>
<th>Amount (in $)</th>
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<td>129,000,000</td>
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PROGRAM DESCRIPTION

The Consumer Product Safety Commission [CPSC] is an independent regulatory agency that was established on May 14, 1973, 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 $123,000,000 for the Consumer Product Safety Commission.

Antideficiency Act Violations.—Since fiscal year 2014, the CPSC has reported Antideficiency Act [ADA] violations on three separate occasions. While these reports are troubling, the Committee is also concerned that the CPSC neglected to notify Congress of the violations in a timely manner.

Most notably, one series of violations occurred from approximately January 1, 1996, to September 25, 2013. According to the Inspector General, more than $1,200,000 in appropriated funds were expended without legal authority since fiscal year 2007; however, the agency is unable to determine the full extent of the violation dating back to 1996 because it no longer has the relevant financial records.

The Committee notes that according to the Inspector General, the CPSC has taken corrective action to address the ADA violations. However, the Committee remains concerned that there is need for additional improvements to the agency’s accounting practices. Therefore, the Committee requests that the Government Ac-
countability Office conduct an evaluation of the CPSC’s internal controls including its policies and procedures with respect to its field investigative workforce, salaries and expenses, travel, and training to determine the degree to which necessary safeguards have been implemented and to consider any improvements that could be made to the agency’s internal controls as necessary.

**Flame Retardant Chemicals.**—As the Commission considers new upholstered furniture flammability standards, the Committee encourages the Commission to take steps to reduce or limit the use of flame retardant chemicals pursuant to its consumer products safety rule authority (15 U.S.C. 2058). In 2012, the Commission released a study that indicates that flame retardant chemicals, as currently used in upholstered furniture foam, have no practical impact on flammability.

**Furniture Tip-overs.**—Furniture tip-overs, particularly televisions, remain a serious risk to children and consumers. The Committee encourages the Commission to continue to engage with industry, consumer groups, and the public to increase efforts to limit or mitigate the risk associated with furniture tip-overs.

**Recreational Off-highway Vehicles.**—The Committee is concerned with the Commission’s decision to pursue a rulemaking regarding recreational off-highway vehicles [ROVs]. The Committee notes the ROV industry recently updated its voluntary standards and continues to evaluate potential design enhancements to improve rider safety. Numerous industry groups, stakeholders, and lawmakers have expressed concerns regarding the Commission’s methods of evaluating data and ensuring an open and transparent process. The bill includes provisions in title VI to require the National Academy of Sciences, in consultation with the National Highway Traffic Safety Administration and the Department of Defense, to examine the proposed mandatory design standards prior to CPSC finalizing any rulemaking.

**Youth Sports Concussion.**—Within 180 days of enactment, CPSC shall report to the Committee on voluntary industry standards and product labeling requirements for youth sports protective headgear and helmets, including Commission participation and Commission employee involvement in voluntary standards activities.

### ELECTION ASSISTANCE COMMISSION

**SALARIES AND EXPENSES**

*(INCLUDING TRANSFER OF FUNDS)*

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<th>Appropriations, 2015</th>
<th>$10,000,000</th>
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<td>Committee recommendation</td>
<td>9,600,000</td>
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### 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 Committee provides $9,600,000 for EAC’s administrative expenses, which is $400,000 less than the fiscal year 2015 enacted level and the same as the budget request. The Committee bill requires that $1,500,000 of these funds be transferred to the National Institute for Standards and Technology [NIST] for technical assistance related to the development of voluntary State voting systems guidelines.

Within 30 days of the transfer, the Director of NIST (or designee) shall provide to the Executive Director (or Acting) of the EAC and the Committee an expenditure plan for the funds that includes: (1) the number and position title and office of each staff person doing work and amount of time each staff person spends on that work; (2) the specific tasks accomplished including length of time needed to accomplish the task; (3) an explanation of expenditures, including contracts and grants, and use of the EAC funding transferred to NIST (including enumeration of funds); and (4) an explanation of how the work accomplished relates to mandated activities under HAVA. Finally, the Executive Director (or Acting) of the EAC and Director of NIST (or designee) shall work together to set priorities for the work outlined in order to meet timelines.

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.

The Committee recommends an appropriation of $320,000,000 for the Salaries and Expenses of the FCC for fiscal year 2016. In addition, the Committee provides $44,168,497 dedicated solely to moving expenses associated with the FCC’s expiring lease for its headquarters building and that will be utilized to either relocate operations to a new facility with substantially reduced square footage and lower rental expenses or to significantly reduce the agency’s leased space at its current location and restack employees within the smaller footprint. In recent years, the Commission has
prioritized politically polarizing rulemaking at the expense of the agency's mission-critical work. It is the Committee's hope that the Commission will better allocate the resources it receives in fiscal year 2016 to more effectively fulfill the agency's core responsibilities under the Communications Act. The total appropriation of $364,168,497 will be derived from offsetting collections.

Open Internet.—The Committee is greatly concerned that the Open Internet Order adopted on February 26, 2015, will stifle innovation and investment in broadband Internet service. Of particular concern is the possibility that title II of the Communications Act will now be utilized to regulate broadband Internet rates. While statements that the Open Internet Order is not intended to regulate rates are positive developments, the Committee remains concerned that the Order may be interpreted by the Commission to provide such authority. The Committee has included provisions in title VI to address these concerns.

The Committee also recommends that up to $117,000,000 be retained from spectrum auction activities to fund the administrative expenses of conducting such auctions.

The Committee has included language (section 510) to extend FCC's exemption from the Anti-deficiency Act [ADA] until December 31, 2017.

The Committee has included language (section 511) that prohibits the FCC from enacting certain recommendations regarding universal service that were made by the Joint Board of FCC members and State utility commissioners.

Standalone Broadband.—The Committee recognizes the growing demand for broadband services in high cost areas of the country. Furthermore, the committee recognizes that an increasing number of consumers prefer to obtain broadband service in place of traditional voice service. Currently, there is no mechanism in place for rural rate-of-return carriers to recover costs from the Universal Service Fund for broadband only customers. As such, the Committee directs the FCC to propose rules that carefully update existing Universal Service Fund mechanisms to provide sufficient support where consumers in areas served by smaller rural carriers choose to adopt only broadband services.

Wireless Support.—The Committee includes a provision that would provide certainty to rural wireless broadband users and carriers across the Nation as the Federal Communications Commission continues to develop a new framework for parts of the Universal Service Fund. The provision reaffirms the intent of current regulations adopted by the Commission (47 CFR 54.307(e)(5) and (e)(6)) that provide that competitive eligible telecommunications carriers will continue to receive reliable support until Mobility Fund Phase II is implemented. The Committee preserves the Commission's flexibility to develop nationwide replacement mechanisms for high-cost support, which could include Mobility Fund Phase II, another support mechanism, or set of support mechanisms and a separate but complimentary Alaska-specific support mechanism. The Committee does not intend that this section will limit the Commission's consideration, development, or adoption of a replacement mechanism other than Mobility Fund Phase II or a separate Alaska-specific support mechanism.
**Enhanced Underwriting Announcements.**—The Committee understands that in the current economic environment, Non-Commercial Educational [NCE] Public Interest Obligation [PIO] license holders are facing financial challenges and looking for new and efficient ways of operating. It is important to ensure that NCE PIO standards for enhanced underwriting announcements are applied uniformly for all such stations. Therefore, the Committee encourages the FCC to work with all broadcasters to consider their intent when reviewing and interpreting the NCE PIO guidelines and to provide parity in treatment to all stations.

**Earthquake Alert System.**—The FCC shall submit a report to Congress within 9 months of enactment of this act detailing all regulatory and statutory changes that would be necessary to ensure that earthquake-related emergency alerts using the Integrated Public Alert and Warning System and other associated alerting systems can be delivered to and received by the public in fewer than 3 seconds. The report shall include an analysis of signals, cell phone protocols, geographic targeting, and limitations on message length and content, as well as similar parameters associated with the dissemination of alerts by non-wireless providers.

**Call Completion in Rural Areas.**—The FCC shall report to the Committee within 90 days of enactment of this act detailing the Commission’s efforts to resolve call completion issues and to prevent discriminatory delivery of calls to any area of the country. The report shall include information on the number of call completion complaints filed with the Commission in the previous 12 months and on the Commission’s resulting enforcement actions.

**Incentive Auction.**—The Middle Class Tax Relief and Job Creation Act of 2012 (Public Law 112–96) authorized the FCC to conduct a voluntary broadcast incentive auction, and Congress allocated $1,750,000,000 to reimburse the service and equipment costs of channel relocation incurred by the television broadcast industry, such as changes to antennas, transmitters, transmission lines, and towers. The Committee is concerned about the relocation costs that broadcasters may face due to the realignment of channels and spectrum during the incentive auction. The Committee supports the incentive auction and expects the FCC to continue to work toward its success. The Committee strongly encourages the FCC to continue to work with broadcasters to develop a reasonable framework for repacking to ensure a successful voluntary auction.

**Broadband Connectivity on Tribal Lands.**—The Committee remains concerned about the lack of access to broadband services on tribal lands. According to data collected by the FCC, only 63 percent of residents on rural, tribal lands have access to fast broadband service, which is eight times worse than the national average. The Committee urges the FCC to take action to increase access to broadband on tribal lands, and recommends $300,000 to support consultation with federally recognized Indian tribes, Alaska Native villages and corporations, and entities related to Hawaiian home lands.

**Commission Transparency.**—The Committee directs the FCC to identify any changes made to an item after its adoption by the Commission, at the time such item is published.
Consumer Complaints Database.—The Committee encourages the FCC to analyze information from the consumer complaints database to identify potential enforcement actions and/or changes to current FCC policies.

Electronic Comment Filing System.—The FCC’s Electronic Comment Filing System [EFCS] serves as the repository for official records in the FCC’s docketed proceedings and rulemakings from 1992 to the present. Although it is intended to allow consumers to research, retrieve, view, and print any document in the system, EFCS is cumbersome and difficult to use. The Committee encourages the FCC to modernize EFCS as part of its overall information technology reform efforts.

Positive Train Control (PTC).—The Committee is aware of the FCC’s efforts to expedite and approve PTC spectrum swaps or purchases, as well as historic preservation and environmental reviews, in order to accelerate the deployment of PTC on all U.S. rail lines. The Committee understands that as a result of this effort, FCC now has sufficient capacity to handle requests for reviews. The deadline for PTC implementation is December 2015, and the Committee will continue to monitor this issue closely.

Information Technology Reform.—The Committee supports the FCC’s efforts to improve its information technology [IT] investments and directs the Commission to report to the Committee within 6 months on how it will prioritize future IT reform efforts and identify the most important IT systems to be modernized.

National Broadband Map.—The Committee urges the FCC to continue to improve the National Broadband Map’s accuracy and granularity.

Universal Service Reform.—The Committee encourages the FCC to continue prioritizing the expansion of broadband availability in rural areas through the Connect America Fund.

Coordination on Rural Communications Services.—The Committee recognizes the FCC’s vital role in preserving and advancing universal communications services. The Committee encourages the FCC to coordinate efforts with the Rural Utility Service to optimize the use of limited resources and promote broadband deployment in rural America.

FEDERAL DEPOSIT INSURANCE CORPORATION
OFFICE OF THE INSPECTOR GENERAL

Appropriations, 2015 ................................................................. $34,568,000
Budget estimate, 2016 ............................................................ 34,568,000
Committee recommendation .................................................. 34,568,000

PROGRAM DESCRIPTION

The Federal Deposit Insurance Corporation [FDIC] Office of 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 $34,568,000 for the FDIC inspector general, the same as both the budget request and the fiscal year 2015 enacted level. 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

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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 $72,500,000 for the Federal Election Commission. The recommendation includes $5,000,000 to cover expenses associated with the expiration of the FEC's leases.

FEDERAL LABOR RELATIONS AUTHORITY

SALARIES AND EXPENSES

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PROGRAM DESCRIPTION

The Federal Labor Relations Authority [FLRA] is an independent administrative Federal agency created by title VII of the Civil Service Reform Act of 1978 (Public Law 95–454) with a mission to carry 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 $25,548,000 for the Federal Labor Relations Authority.

FEDERAL TRADE COMMISSION

SALARIES AND EXPENSES

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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 $300,000,000 for the salaries and expenses of the FTC for fiscal year 2016.

The Congressional Budget Office estimates $124,000,000 of collections from Hart-Scott-Rodino premerger filing fees and $14,000,000 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 $162,000,000.

The Committee recognizes the FTC’s mission to preserve competition in the marketplace and protect consumers, including efforts to improve the security of consumer financial transactions. The recommended funding increase will support necessary endeavors to enhance data security and mitigate cybersecurity risks. The recommendation includes funding for the FTC Do-Not-Call initiative, of which the entire amount is to be derived from the collection of fees.

Sports Concussion.—According to the Centers for Disease Control and Prevention, a concussion is a type of traumatic brain injury that can occur in any sport or recreation activity.

Given the potential for real injury to children, the Committee encourages the FTC to remain vigilant in its enforcement efforts against potential unfair and deceptive practices related to sports concussion. The FTC should review any National Academies’ report on sports-related concussions in youth for any matter that may inform efforts to protect consumers from unfair or deceptive practices in or affecting commerce.

Agency Overlap.—The Committee is aware that on March 12, 2015, the FTC and Consumer Financial Protection Bureau [CFPB] reauthorized their ongoing Memorandum of Understanding designed to facilitate interagency coordination on efforts to protect consumers. The Committee directs the FTC to continue to maxi-
mize efficiencies and avoid duplication of Federal law enforcement and regulatory efforts.

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 Governmentwide Policy, and the Office of Citizen Services.

COMMITTEE RECOMMENDATION

Data Center Consolidation.—The Committee appreciates GSA’s efforts to reduce information technology costs by utilizing cloud computing and consolidating data centers. GSA recently eliminated and/or re-purposed 12,000 square feet of floor space, decommissioned over 230 servers, and moved more than 200 servers to other data centers. Given existing budget constraints and limited IT funding, data center consolidation can present significant savings opportunities to curb spending on underutilized infrastructure, and the Committee commends GSA for seeking cost-effective alternatives. The Committee encourages GSA to continue to explore further consolidation to existing data centers and available infrastructure in order to increase efficiency through economies of scale.

FBI Headquarters Consolidation.—The FBI headquarters consolidation is expected to result in a full consolidation of FBI headquarters so that employees currently located at the J. Edgar Hoover building may be co-located with colleagues who are currently spread out across 20 leased offices in the region. GSA has begun this important process and narrowed the field down to a short list of three possible sites. GSA is expected to move forward in a timely and transparent way so that the agency does not fall behind its acquisition timeline, seeking the appropriate authorization and appropriation as required as the agency works to complete the project.

Construction Contractors.—The Committee remains concerned about the high unemployment rate of the Nation’s construction industry. Despite the efforts of the Office of Federal Procurement Policy to increase communication between procurement officers and industry, the Committee believes that local contractors very often do not know about nor have the opportunity to compete for local construction projects. Therefore, the Committee directs the GSA Administrator to ensure that regional offices responsible for construction projects inform and engage local construction industry contractors, especially small businesses, minority-owned businesses, and women-owned businesses, about Federal procurement opportunities and the bidding process. The Committee requests a clear outreach plan from GSA no later than 90 days after enactment of this act. This plan should modernize traditional outreach methods to reach a broader group of local contractors.
Courthouse Construction.—The Committee is concerned about the backlog of courthouse infrastructure projects under GSA control. In many instances, these projects have been pending for more than 5 years. The localities where these projects will be located are suffering economic harm from the delay, as valuable real estate sits unused and tax revenue bases are reduced. The Committee directs the GSA to provide Congress with a report on the cost of delays for new Federal courthouse construction projects pending on the Judiciary’s courthouse priority list. This report shall be due no later than 60 days after the enactment of this act and must provide analysis of the annual and cumulative 5-year loss of tax revenue to the Federal, State and local government.

Innovative Partnerships.—The Committee directs the Administrator of General Services to submit a report, not more than 60 days after the date of enactment, on the extent to which innovative partnerships, including those with non-Federal public or private sector entities, can expedite delivery for courthouse construction projects in accordance with the Judiciary’s courthouse priorities. The report shall identify the specific legal and regulatory hurdles that currently prevent GSA from considering innovative public-private finance models and detail the criteria for a potential pilot program to build Federal courthouses using a public-private partnership model. The report shall also provide a draft framework for soliciting proposals from interested partners in a fair and transparent manner.

Border Ports of Entry.—The Committee is aware that GSA, as a member of the U.S.-Mexico Joint Working Committee on Transportation Planning, has been working with stakeholders on both sides of the border to produce Regional Border Master Plans, prioritized assessments of border Port of Entry needs for regions along the Southwest border. It is important that the GSA’s budget submissions accurately reflect not only input from other Federal agencies but incorporate data from the Master Plan process and prioritized project list. Within 90 days of the date of enactment, GSA is directed to provide to the Committee a detailed report on land port of entry projects identified in either regional Master Plans or related border-wide products for which Federal appropriations or assistance may be necessary; the status of commitments from the government of Mexico, where necessary; whether those projects have been incorporated into the 5-Year Capital Investment Plan included in the most recent annual budget request, and if not, a detailed justification describing why the project has been omitted.

Land Border Partnerships.—While new authority first provided in fiscal year 2014 improves public and private sector opportunities to advance much needed land port of entry improvements, the process has not yet yielded a successful proposal despite strong stakeholder interest. The Committee is concerned that if GSA does not improve review practices and responsiveness, a significant opportunity to demonstrate that this authority can deliver results will have been missed and future interest from non-Federal entities in improving land border infrastructure will be effectively discouraged. Not more than 60 days after the date of enactment, GSA is directed to report, after consultation with relevant Federal agencies, on proposed steps to strengthen and improve the review proc-
Process, including imposition of specific deadlines for inter-agency reviews and response to pending proposals, and incorporation of an evaluation process for assessing impacts to non-Federal stakeholders and international trading partners, for donation proposals under the provisions of the relevant provisions of section 559 of division F of Public Law 113–76, as amended, as well as the traditional gift acceptance process provided for under 40 U.S.C. 3175.

Sustainable Roofing Systems.—The Committee recognizes the importance of providing energy efficient, sustainable, and cost-effective measures that address more effectively the infrastructure needs of Federal agencies. The Committee directs GSA to study and report to the Committee within 180 days on the agency's long-term Federal building roofing requirements and to assess the viability and advisability of sustainable roofing systems that protect the environment, conserve energy, and extend the useful life of the roof asset. In conducting this study, GSA shall consider the efficacy of multi-year and long-term lease acquisition models to obtain high-quality sustainable roofing systems that could possibly provide considerable cost savings over the standard purchase of traditional roof systems. As an essential component of this study GSA should consider implementing a pilot program utilizing sustainable roof systems under a multi-year lease model, while also determining whether longer term leases could provide additional cost savings to the Government.

Revolutionary War Commemoration.—The Administrator of the General Services Administration is directed to issue a report to Congress within 90 days of enactment of this act on the status of commemorative work honoring slaves and free Black persons who served in the Revolutionary War as authorized by section 2860 of Public Law 112–239. The report should include a history of GSA's involvement in the project and the corresponding legal requirements.

GAO Report on the National Capital Region Rental Rates.—The Committee directs the Government Accountability Office [GAO] to submit a report to the Committees on Appropriations within 1 year of enactment concerning GSA's policies and procedures in determining the boundaries of the National Capital Region and for establishing rental rate caps for leased buildings in the National Capital Region. The study should examine how the caps are determined, the degree to which the rates vary within the region and if so, why, whether these caps have any impact on local governments in the region and consider any improvements that could be made to lease cap policies and procedures in and around the National Capital Region.

GAO Report on the National Capital Region Per Diem.—The Committee directs GAO to submit a report to the Committees on Appropriations within 1 year of enactment in setting per diem rates for hotels in the National Capital Region and for neighboring counties with borders that touch the National Capital Region. The report should compare GSA and DOD's per diem policies for the National Capital Region and consider any improvements that could be made to per diem policies and procedures in and around the National Capital Region.
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, 2015 ................................. $509,670,000
Limitation on availability, budget estimate, 2016 ............. 1,257,997,000
Committee recommendation ........................................... 181,500,000

**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 $181,500,000 for construction and acquisition in fiscal year 2016.

The Committee recommendation includes full funding for the United States Courthouse in Nashville, Tennessee, as proposed in the President's fiscal year 2016 budget request. Funding for this facility is the top construction priority of the Judicial Conference of the United States and would resolve severe security, space, and operational deficiencies in the existing facility.

**REPAIRS AND ALTERATIONS**

Limitation on availability, 2015 ................................. $818,160,000
Limitation on availability, budget estimate, 2016 ............. 1,247,067,000
Committee recommendation ........................................... 357,189,000

**PROGRAM DESCRIPTION**

Under this activity, the General Services Administration (GSA) executes its responsibility for repairs and alterations (R&A) of both Government-owned and -leased facilities under the control of GSA.

**COMMITTEE RECOMMENDATION**

The Committee recommends a limitation of $357,189,000 for repairs and alterations in fiscal year 2016.

Major Repairs and Alterations.—The Committee recommends $157,189,000 for repairs and alterations to the Jacob K. Javits Federal Office Building in New York City, New York, and the Edward
J. Schwartz Federal Building and U.S. Courthouse in San Diego, California, as requested in the President’s budget for fiscal year 2016. These projects were identified in GSA’s budget request as the top two major repairs and alterations priorities of the Public Buildings Service for fiscal year 2016.

The Committee also recommends $200,000,000 for Basic Repairs and Alterations, Consolidation Activities, the Judiciary Capital Security Program, and the Fire and Life Safety Program.

**RENTAL OF SPACE**

Limitation on availability, 2015 ........................................................... $5,666,348,000  
Limitation on availability, budget estimate, 2016 .............................. 5,579,055,000  
Committee recommendation ................................................................. 5,521,601,000

**PROGRAM DESCRIPTION**

The rental of space program funds lease payments made to privately owned buildings, temporary space for Federal employees during major repair and alteration projects, and relocations from Federal buildings due to forced moves and relocations as a result of health and safety conditions. GSA is responsible for leasing general purpose space and land incident thereto for Federal agencies, except in cases where GSA has delegated its leasing authority.

**COMMITTEE RECOMMENDATION**

The Committee recommends a limitation of $5,521,601,000 for rental of space.

**BUILDING OPERATIONS**

Limitation on availability, 2015 ........................................................... $2,244,132,000  
Limitation on availability, budget estimate, 2016 .............................. 2,288,076,000  
Committee recommendation ................................................................. 2,244,132,000

**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 $2,244,132,000 for building operations.

**GOVERNMENTWIDE POLICY**

Appropriations, 2015 ................................................................. $58,000,000  
Budget estimate, 2016 ................................................................. 62,022,000  
Committee recommendation ................................................................. 58,000,000

**PROGRAM DESCRIPTION**

The Office of Governmentwide Policy (OGP), working cooperatively with other agencies, provides the leadership needed to develop and evaluate policies associated with high-performance green 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 $58,000,000 for Governmentwide Policy.

AbilityOne—The Committee appreciates the benefits that the AbilityOne program provides to persons with disabilities and the impact it has on the U.S. economy. However, the Committee is concerned about GSA markups to the price of AbilityOne products and the considerable frequency at which GSA vendors sell “Essentially the Same” [ETS] products. The Committee understands that GSA, in collaboration with AbilityOne, National Industries for the Blind, and SourceAmerica, has reduced the number of ETS products available for purchase. However, the Committee believes that more can be done to reduce markups to AbilityOne products and ensure ETS products are not replacing AbilityOne products. The Committee directs GSA to report to the Committees on Appropriations of the House and Senate within 90 days of enactment of this act on its efforts to price AbilityOne products and services according to approved Fair Market Prices established by the U.S. Ability One Commission and certify that GSA contractors are barred from selling products on their contracts that are equivalent as AbilityOne products and services.

OPERATING EXPENSES

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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; the activities of the Civilian Board of Contract Appeals; and the Management and Administration activities, including support of Governmentwide emergency response and recovery activities, and top-level agency-wide management, administration, and communications activities.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $58,560,000 for Operating Expenses.

OFFICE OF INSPECTOR GENERAL

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PROGRAM DESCRIPTION

This appropriation provides agency-wide audit and investigative functions to identify and correct management and administrative deficiencies within the General Services Administration [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 relative 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 $65,000,000 for the Office of Inspector General. The recommendation includes $2,000,000 in no-year funding. In addition, the Office of Inspector General has access to unobligated no-year funds that were appropriated in fiscal year 2014.

ALLOWANCES AND OFFICE STAFF FOR FORMER PRESIDENTS

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PROGRAM DESCRIPTION

This appropriation provides pensions, office staffs, and related expenses for former Presidents Jimmy Carter, George H.W. Bush, William Clinton, and George W. Bush, and for postal franking privileges for the widow of former President Ronald Reagan.

COMMITTEE RECOMMENDATION

The Committee recommends $3,277,000 for allowances and office staff for former Presidents.

FEDERAL CITIZEN SERVICES FUND

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
<th>$53,294,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget estimate, 2016</td>
<td>58,428,000</td>
</tr>
<tr>
<td>Committee recommendation</td>
<td>55,894,000</td>
</tr>
</tbody>
</table>

1 The budget includes funding for the E-Gov Fund under this account.

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 $55,894,000 for the Federal Citizen Services Fund, $2,600,000 above the fiscal year 2015 enacted level.

PRE-ELECTION PRESIDENTIAL TRANSITION

(INCLUDING TRANSFER OF FUNDS)

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
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<tbody>
<tr>
<td>Budget estimate, 2016</td>
<td>...................................................................................$13,278,000</td>
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<tr>
<td>Committee recommendation</td>
<td>.................................................................</td>
<td>13,278,000</td>
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</tbody>
</table>

PROGRAM DESCRIPTION

In accordance with the Pre-Election Transition Act of 2010, this appropriation will enable GSA to provide transition services to eligible major party candidates before the general election.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $13,278,000 for pre-election presidential transition.

ADMINISTRATIVE PROVISIONS—GENERAL SERVICES ADMINISTRATION

(INCLUDING TRANSFERS 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 2017 budget request 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 continues the provision that 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 certain accounts and programs.
Section 527 stipulates certain requirements for the FBI headquarters consolidation.
HARRY S TRUMAN SCHOLARSHIP FOUNDATION

SALARIES AND EXPENSES

<table>
<thead>
<tr>
<th></th>
<th>Appropriations, 2015</th>
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<td>Budget estimate, 2016</td>
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<tr>
<td></td>
<td>Committee recommendation</td>
<td>1,000,000</td>
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</tbody>
</table>

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.

The Foundation Trust Fund was established with a one-time $30,000,000 appropriation in 1976. The authorizing legislation directed that this endowment be invested solely in U.S. Treasury Securities, the interest from which has funded the Foundation’s operating budget. With the decline in interest rates, the annual yield from the trust fund has declined by 63 percent over the past decade.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $1,000,000 for the Harry S Truman Scholarship Foundation.

MERIT SYSTEMS PROTECTION BOARD

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

<table>
<thead>
<tr>
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<td>Budget estimate, 2016</td>
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<tr>
<td></td>
<td>Committee recommendation</td>
<td>45,085,000</td>
</tr>
</tbody>
</table>

PROGRAM DESCRIPTION

The Merit Systems Protection Board [MSPB] was established by the Civil Service Reform Act of 1978. 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.

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 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.
COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $45,085,000 for the MSPB. 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

(INCLUDING TRANSFER OF FUNDS)

<table>
<thead>
<tr>
<th>Description</th>
<th>Appropriations, 2015</th>
<th>Budget estimate, 2016</th>
<th>Committee recommendation</th>
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<td>Appropriations, 2015</td>
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<tr>
<td>Committee recommendation</td>
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<td>1,995,000</td>
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</table>

PROGRAM DESCRIPTION

The General Fund payment to the Morris K. Udall and Stewart L. Udall Trust Fund is invested in Treasury securities with maturities suitable to the needs of the Fund. Interest earnings from the investments are used to carry out the activities of the Morris K. Udall and Stewart L. Udall Foundation. The Foundation awards scholarships, fellowships, and grants, and funds activities of the Udall Center.

The Morris K. Udall and Stewart L. Udall Foundation also supports training programs for professionals in health care 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 $1,995,000 for the Morris K. Udall and Stewart L. Udall Trust Fund.

The Committee appreciates the progress made by the Udall Foundation to strengthen its internal controls related to contract oversight and personnel management. The Committee directs the Foundation to report semiannually to the Committee regarding its continued work in instituting reformed internal controls, including milestones achieved. Finally, the Committee provides that $200,000 shall be transferred to the Inspector General of the Department of the Interior to conduct annual audits and investigations of the Foundation and submit reports of its findings to the Committee in order to ensure that the Foundation’s spending, management, and other activities are subject to regular oversight and review.

ENVIRONMENTAL DISPUTE RESOLUTION FUND

<table>
<thead>
<tr>
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<th>Budget estimate, 2016</th>
<th>Committee recommendation</th>
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<tr>
<td>Committee recommendation</td>
<td></td>
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<td>3,400,000</td>
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</tbody>
</table>

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 determine whether collaborative problem solving is appropriate for specific environmental conflicts, how and when to bring all the parties together for discussion, and whether a third-party facilitator or mediator might be helpful in assisting the parties in their efforts to reach consensus or to resolve the conflict. In addition, the 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 $3,400,000 for the Environmental Dispute Resolution Fund.

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

The National Archives and Records Administration (NARA) is the national recordkeeper, 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, is the publisher of the Federal Register, and makes grants for historical documentation through the National Historical Publications and Records Commission. In addition, NARA is charged with additional responsibilities including mediating Freedom of Information Act disputes and coordinating controlled unclassified information.

OPERATING EXPENSES

<table>
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<th>Appropriations, 2015</th>
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<tr>
<td>Committee recommendation</td>
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</tbody>
</table>

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 $372,000,000 for operating expenses of the National Archives and Records Administration for fiscal year 2016. This amount is $7,000,000 above the fiscal year 2015 enacted level and $393,000 below the budget request.

The Committee’s recommendation supports initiatives to strengthen NARA’s record management leadership role; address archival storage needs; continue to develop, build, and expand the IT infrastructure to conduct the business of the National Declassification Center established in Executive Order 13526; operate and
maintain the Electronic Records Archive (ERA); and improve research room holdings protection.

The Committee notes that security of NARA's collections and holdings has been identified as a material weakness by the Archivist and cited as a management challenge by the Inspector General. The Committee directs and expects NARA to institute, maintain, and enforce effective inventory controls and adequate levels of security within its facilities to reduce the risk of loss, damage, or destruction of irreplaceable historic documents and artifacts.

The Committee believes that providing reliable access to electronic records far into the future, regardless of advancements in technology, is of utmost importance. The Committee strongly urges NARA, as it operates and maintains the ERA, to ensure effective and efficient preservation, appraisal, scheduling, and routine transfer of electronic records by Federal agencies. The Committee expects NARA to prioritize its efforts to accelerate user adoption of the ERA system, including providing instructional guidance and training materials.

The Committee notes that that National Archives and Records Administration (NARA) is taking steps to reduce costs by reducing its real property footprint. However, the Committee recognizes that NARA facilities play an important role in providing citizens with access to archival Federal records, and is concerned that NARA's plans to relocate records out of the State where they are currently stored will require researchers to travel significant distances to access original records. The Committee continues to encourage NARA to digitize and post on-line archival records that are relocated as a result of a facility closure. The Committee directs NARA to report, within 90 days of enactment, on its plans to make significant continued progress to digitize and preserve physical access to archival records that have been or will be relocated to another State by any facility closure occurring in fiscal year 2014 and 2015 or planned for fiscal year 2016. The report shall: (1) describe NARA's digitization priorities for any relocated archival records; and (2) include a timeline for digitization and posting on-line. The Committee further directs NARA to give due consideration and appropriate adjudication, within the limits of the Federal Records Act and all applicable laws, of any request to review archival records that are relocated as a result of a facility closure, to determine whether those records continue to require permanent preservation in the National Archives.

Space Needs.—The Committee is concerned that NARA is not prepared to accept, process, and safely store the large volumes of archival records that will come into its legal custody over the next 15 years. The Committee understands that NARA could receive an additional 1 million to 2.5 million cubic feet of archival records over this period, which would require at least 450,000 square feet of new storage space. While the Committee notes the steps NARA has taken to reduce its real property footprint over the past several years, the Committee urges NARA to consider future transfer of records when planning its real property needs. NARA is directed to report, not later than 180 days after enactment of this act, on the volume and type of archival records the agency expects to receive over the next 15 years and the greatest challenges to acquir-
or otherwise providing appropriate storage space for those records.

Recordkeeping.—The Committee is concerned about the ability of Federal agencies to effectively manage email and other electronic Federal records so that essential records are available when required by Congress in order to fulfill its oversight responsibilities. The executive branch must assure the American public that records documenting Government decisions and actions are retained for the appropriate time period and can be retrieved and provided to Congress in a timely manner and as required by law. The Presidential and Federal Records Act Amendments of 2014 (Public Law 113–187) modernized the Federal records management statutes to include emails and electronic records and to reinforce that the executive branch must manage these records with greater care and stewardship than what has been observed in recent months and years.

The Committee expects the Archivist of the United States to expeditiously amend existing guidance and introduce new rules as needed to ensure that all executive agencies comply with Public Law 113–187 and other recordkeeping laws. The Committee urges NARA to continue to analyze, assess, and report publicly on executive branch compliance with Federal recordkeeping statutes, with special emphasis on agency management of email and electronic records. The Committee directs NARA to increase oversight over executive branch records management by establishing a formal program of reporting, physical inspections, and systems audits of agency recordkeeping systems, and to report to the Committees on Appropriations of the House of Representatives and the Senate, the House Committee on Oversight and Government Reform, and the Senate Committee on Homeland Security and Government Affairs any instances of substantial non-compliance by executive agencies or significant risk to Federal records that are identified in the course of NARA oversight activities.

Office of Government Information Services.—The Committee is concerned that funding for the Office of Government Information Services [OGIS] under the National Archives and Records Administration [NARA] is well below levels sufficient for OGIS to fulfill its statutory duties. The Federal Government spends approximately $400,000,000 annually processing document requests under the Freedom of Information Act [FOIA] and over $20,000,000 annually litigating FOIA disputes. The Committee believes that OGIS, if properly funded, could play a key role in reducing these conflicts and yield substantial cost savings. When OGIS was created, the Congressional Budget Office projected that OGIS would require $7,000,000 annually to fulfill its statutory duties. Yet, OGIS funding has remained well below $2,000,000. This limited funding increases taxpayer dollars spent on FOIA processing and litigation elsewhere. Accordingly the Committee directs the National Archives and Records Administration to report within 60 days after the enactment of this act on the specific allocation of appropriated funds to OGIS in fiscal year 2016, the level of services this allocated amount will support, and a comparison of the estimated cost savings and the other benefits to the Federal Government that will be achieved under this level of services versus the savings and ben-
efits projected under a scenario where annual funding for OGIS is provided at the level identified by the CBO.

OFFICE OF INSPECTOR GENERAL

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
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<td>4,180,000</td>
</tr>
<tr>
<td>Committee recommendation</td>
<td>4,180,000</td>
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</tbody>
</table>

PROGRAM DESCRIPTION

The mission of the Office of Inspector General [OIG] is to ensure that NARA safeguards and preserves the records of our Government while providing the American people with access to the essential documentation of their rights and the actions of their Government. 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 $4,180,000 for the Office of Inspector General [OIG]. This amount is $50,000 above the fiscal year 2015 enacted level and equal to the budget request. The Committee supports a distinct account for the OIG in order to clearly identify the resources necessary to staff and operate the expanding mission-critical oversight and accountability functions performed by the OIG to ensure responsible NARA stewardship over public records.

REPAIRS AND RESTORATION

<table>
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<tr>
<th>Appropriations, 2015</th>
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<tbody>
<tr>
<td>Budget estimate, 2016</td>
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</tr>
<tr>
<td>Committee recommendation</td>
<td>7,500,000</td>
</tr>
</tbody>
</table>

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 $7,500,000 for the repairs and restoration account. This amount is $100,000 below the fiscal year 2015 enacted level and equal to the budget request.

The Committee appreciates NARA’s submission of an update of its comprehensive capital needs assessment for its entire infrastructure of Presidential libraries and records facilities, as part of the fiscal year 2016 budget submission and urges NARA to include an appropriate level of funding for repair of valuable historic Presidential libraries in the fiscal year 2017 budget request.
Appropriations, 2015 ................................................................. $5,000,000
Budget estimate, 2016 ............................................................... 5,000,000
Committee recommendation .................................................. 5,000,000

PROGRAM DESCRIPTION

The National Historical Publications and Records Commission (NHPRC) provides grants nationwide to preserve and publish records that document American history. Administered within the National Archives, which preserves Federal records, NHPRC helps State, local, and private institutions preserve non-Federal records, helps publish the papers of major figures in American history, and helps archivists and records managers improve their techniques, training, and ability to serve a range of information users. Since 1964, the NHPRC has funded nearly 5,000 projects at local government archives, colleges and universities, and other nonprofit institutions to facilitate use of public records and other collections by scholars, family and local historians, journalists, documentary filmmakers, and many others.

COMMITTEE RECOMMENDATION

The Committee recommends $5,000,000 for the National Historical Publications and Records Commission (NHPRC). This amount is equal to the fiscal year 2015 enacted level and equal to the budget request.

The Committee supports the central role the NHPRC program plays in the preservation and dissemination of the Nation’s documentary heritage and its success in leveraging private sector contributions.

The Committee commends the National Archives and Records Administration and the National Historical Publications and Records Commission for their work to ensure the publication and recording of our Nation’s history. The Committee urges the National Historical Publications and Records Commission to continue to support the completion of documentary editions through the National Historical Publications and Records Commission Grants Program and to support the scholarly presentation of our country’s most treasured historical documents.

The Committee notes that the funding provided will enable NARA, through the NHPRC, to undertake a variety of initiatives, including advancing archives preservation, access, and digitization projects within the interlocking repositories of historic records and hidden collections; ensuring public access to some of the most important historical resources that are maintained outside of Federal repositories; and digitizing nationally significant historic records collections to facilitate round-the-clock Internet availability.
NATIONAL CREDIT UNION ADMINISTRATION

COMMUNITY DEVELOPMENT REVOLVING LOAN FUND

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
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<tr>
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</table>

PROGRAM DESCRIPTION

The Community Development Revolving Loan Fund [CDRLF] program was established in 1979 to assist officially designated “low-income” credit unions in providing basic financial services to low-income communities. Low-interest loans and deposits are made available to assist these credit unions. Loans or deposits are normally repaid in 5 years, although shorter repayment periods may be considered. Technical assistance grants [TAGs] are also available to low-income credit unions for improving operations as well as addressing safety and soundness issues. Credit unions use TAG funds for specific initiatives, including taxpayer assistance, financial education, home ownership initiatives, and training assistance.

COMMITTEE RECOMMENDATION

The Committee recommends $2,000,000 for technical assistance grants to community development credit unions. This funding level is equal to the budget request and equal to the fiscal year 2015 enacted level. The Committee expects the CDRLF to continue making loans from available funds derived from repaid loans and interest earned on previous loans to designated credit unions.

OFFICE OF GOVERNMENT ETHICS

SALARIES AND EXPENSES

<table>
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<tr>
<th>Appropriations, 2015</th>
<th>$15,420,000</th>
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<td>Budget estimate, 2016</td>
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<tr>
<td>Committee recommendation</td>
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</tbody>
</table>

PROGRAM DESCRIPTION

The Office of Government Ethics [OGE], a separate agency within the executive branch, was established by the Ethics in Government Act of 1978 (Public Law 95–521). The 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 nearly 2.7 million civilian employees in more than 130 executive branch agencies and the White House; overseeing a financial disclosure system that reaches 27,000 public and over 370,000 confidential financial disclosure report filers; ensuring that executive branch ethics programs are in compliance with applicable ethics laws and regulations; providing direct education and training products to more than 5,000 ethics officials executive branch-wide; conducting outreach to the general public, the private sector, and civil society; and providing technical assistance to, State, local, and foreign governments, and international organizations.
The Committee recommends an appropriation of $15,420,000 for salaries and expenses of the OGE in fiscal year 2016.

**OFFICE OF PERSONNEL MANAGEMENT**

**SALARIES AND EXPENSES**

(INCLUDING TRANSFER OF TRUST FUNDS)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<td>Committee recommendation</td>
<td>$119,239,000</td>
</tr>
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</table>

**PROGRAM DESCRIPTION**

The Office of Personnel Management [OPM] was established by Public Law 95–454, the Civil Service Reform Act of 1978, enacted on October 13, 1978. 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 Governmentwide 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 merit system compliance. OPM oversees examination of applicants for employment in the competitive service; issues regulations and policies on recruitment, hiring, classification and pay, training, and other aspects of personnel management; and manages the process for personnel security and background checks for suitability and national security clearances. 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 $119,239,000 for the salaries and expenses of the Office of Personnel Management.

*Data Security.*—Numerous breaches of OPM systems and contractor databases continue to raise grave concerns about the agency’s ability to protect sensitive data. Of particular concern is that OPM failed to protect this information despite frequent warnings from the Inspector General and repeated attempts to breach the agency’s systems in recent years. The agency had advance notice that hackers were trying to access sensitive personnel and security clearance data, yet OPM was ineffective in stopping them. Disappointingly, OPM management has failed to accept responsibility for the agency’s failures, and instead has tried to place blame solely on the hackers.

OPM disclosed in June that 4,200,000 current, former, and retired Federal workers were affected by a data breach to Federal personnel records. OPM subsequently announced in July that 21,500,000 Americans were affected by a breach to its background investigation systems. While many of the details relating to the
cyberattacks are uncertain, what remains undeniable is that any confidence government employees may have had in OPM’s ability to protect their data was clearly misplaced.

The President has requested $21,000,000 in additional funding in fiscal year 2016 for OPM to improve its IT security and infrastructure. While rewarding bad behavior with additional money is an ill-advised practice, sensitive data held by OPM must be protected. Despite the agency’s repeated cyber security failures, the Committee recommendation includes full funding of the $21,000,000 requested by the President for IT security improvement. However, the Committee is under no illusion that additional money for OPM is the solution to their problems. While much attention has centered on OPM’s legacy systems, the Committee notes that the modern systems in which OPM has invested millions of dollars in recent years were also breached. Prior to obligating any of the $21,000,000, OPM is directed to consult with the Office of Management and Budget, the U.S. Digital Service, the Department of Homeland Security, and other Federal partners that possess the financial management capabilities and critical cyber security expertise that is lacking within OPM in order to ensure these funds are spent wisely.

The Committee directs GAO to report to the Committees on Appropriations of the House and Senate not less than 6 months after enactment of this Act evaluating the steps taken to prevent, mitigate, and respond to data breaches involving sensitive personnel records and information; OPM’s cybersecurity policies and procedures in place, including policies and procedures relating to IT best practices such as data encryption, multifactor authentication, and continuous monitoring; OPM’s oversight of contractors providing IT services; and OPM’s compliance with government-wide initiatives to improve cybersecurity. The report should consider any improvements that could be made to assist the agency in addressing cybersecurity challenges.

Retirement Processing.—The Committee acknowledges OPM’s actions to address the backlog of retirement claims and supports continued efforts to eliminate the backlog. OPM is directed to continue to inform the Committee of its progress.

Retirement Modernization.—The Committee directs OPM to continue providing reports and status update briefings on modernization efforts and the strategic technology plan, as developments and milestones occur, and future plans are determined.

Retirement Calculations.—The Committee has heard concerns about annuities of Federal retirees in non-foreign areas who retired prior to 2009. Prior to 2010, Federal employees in non-foreign areas were not eligible to receive locality-based comparability payments, which constitute basic pay for computing retirement benefits. Rather, these employees received cost-of-living allowances [COLAs], which are not creditable for retirement purposes. This has resulted in differences in the total pay and retirement benefits of Federal employees in non-foreign areas in relation to pay and retirement benefits of employees in the contiguous states. The Committee directs the Office of Personnel Management to submit a report no later than 6 months from enactment regarding COLAs, locality-based comparability payments, and the computation of Federal re-
irement benefits of employees stationed in the non-foreign areas, including the exclusion of non-foreign area COLAs in employee's basic pay and average salary used in the computation of Federal retirement benefits. OPM should take all reasonable steps to provide an estimate of the total number of current Federal annuitants who (or whose spouse) retired from the Federal civil service from 1994 to 2014 by each non-foreign area and by year of retirement.

Federal Security Clearances.—The Committee notes that in light of misconduct involving Federal contractor personnel under OPM's Federal Investigative Services, there has been increased scrutiny into the process of conducting quality reviews for security clearance background investigations. The Committee recognizes the inherent conflict of interest when Federal security clearance contractors are contractually permitted to conduct quality reviews of their own work and urges the OPM Director to prevent future occurrences through stricter contractual control mechanisms. The Committee notes that preventing such inherent conflicts of interest with Federal contractors conducting security clearances significantly mitigates risk, a critical element to good governance and U.S. national security. Therefore, the Committee includes a provision in title VI preventing such contractors from conducting quality reviews of their own work. To ensure that contractor work is conducted properly, OPM should ensure that internal controls are implemented to prevent investigations from being closed prematurely.

**LIMITATION**

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<thead>
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<tr>
<td>Budget estimate, 2016</td>
<td>$124,550,000</td>
</tr>
<tr>
<td>Committee recommendation</td>
<td>$118,425,000</td>
</tr>
</tbody>
</table>

**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 $118,425,000 for administrative expenses.

**OFFICE OF INSPECTOR GENERAL**

**SALARIES AND EXPENSES**

<table>
<thead>
<tr>
<th>Transfer of Trust Funds</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriations, 2015</td>
<td>$4,384,000</td>
</tr>
<tr>
<td>Budget estimate, 2016</td>
<td>4,365,000</td>
</tr>
<tr>
<td>Committee recommendation</td>
<td>4,384,000</td>
</tr>
</tbody>
</table>

**PROGRAM DESCRIPTION**

The Office of Inspector General is charged with establishing policies for conducting and coordinating efforts which promote economy, efficiency, and integrity in the Office of Personnel Management's activities which prevent and detect fraud, waste, and mis-
management 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 $4,384,000 for salaries and expenses of the Office of Inspector General in fiscal year 2016.

The Committee appreciates the audit work the Inspector General has conducted on OPM’s IT security programs and practices and supports the Inspector General’s recommendations to improve OPM’s technical security controls. The Committee remains concerned about OPM’s security posture as it overhauls its technology infrastructure. The Committee encourages the Inspector General to continue monitoring OPM’s infrastructure improvement process. The Committee is also concerned about the ability of contractors to effectively provide assistance to millions of Americans that were affected by the data breach in addition to security controls with its existing vendors. The Committee encourages the Inspector General to continue to conduct oversight on OPM’s contracting and procurement practices.

Semiannual Report to Congress.—The Committee encourages the Inspector General to regularly report in its Semiannual Report to Congress OPM’s efforts to improve and address cybersecurity challenges including steps taken to prevent, mitigate, and respond to data breaches involving sensitive personnel records and information; OPM’s cybersecurity policies and procedures in place, including policies and procedures relating to IT best practices such as data encryption, multifactor authentication, and continuous monitoring; OPM’s oversight of contractors providing IT services; and OPM’s compliance with government-wide initiatives to improve cybersecurity.

(LIMITATION ON TRANSFER FROM TRUST FUNDS)

Limitation, 2015 ............................................................... $21,340,000
Budget estimate, 2016 .................................................... 22,479,000
Committee recommendation ........................................... 22,479,000

COMMITTEE RECOMMENDATION

The Committee recommends a limitation on transfers from the trust funds in support of the Office of Inspector General [OIG] activities totaling $22,479,000 for fiscal year 2016.
OFFICE OF SPECIAL COUNSEL

SALARIES AND EXPENSES

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
<th>$22,939,000</th>
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</thead>
<tbody>
<tr>
<td>Budget estimate, 2016</td>
<td>24,119,000</td>
</tr>
<tr>
<td>Committee recommendation</td>
<td>23,500,000</td>
</tr>
</tbody>
</table>

1 Does not reflect use of prior year balances as permitted under Public Law 113–76, div. E.

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.

The OSC was first established on January 1, 1979. From 1979 until 1989, it operated as an autonomous investigative and prosecutorial arm of the Merit Systems Protection Board [MSPB]. In 1989, Congress enacted the Whistleblower Protection Act (Public Law 101–12), which made OSC an independent agency within the executive branch. In 1994, the Uniformed Services Employment and Reemployment Rights Act [USERRA] (Public Law 103–353) became law. It defined employment-related rights of persons in connection with military service, prohibited discrimination against them because of that service, and gave OSC new authority to pursue remedies for violations by Federal agencies.

Enactment of the Whistleblower Protection Enhancement Act (Public Law 112–199) in November 2012 significantly expanded the jurisdiction of the OSC and the types of cases the OSC is required by law to investigate.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $23,500,000 for OSC.

Veterans Affairs.—Approximately 40 percent of all OSC cases in 2015 were from Department of Veterans Affairs [VA] employees, up from approximately twenty percent of cases in 2009, 2010, and 2011. Although OSC continues to obtain relief for VA whistleblowers, the Committee is concerned with the significant increase of VA whistleblower cases in a short amount of time. Therefore, the Committee believes that OSC should apply its budget proportionally with the percentage of cases that it receives from the VA.

POSTAL REGULATORY COMMISSION

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
<th>$14,700,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget estimate, 2016</td>
<td>15,500,000</td>
</tr>
<tr>
<td>Committee recommendation</td>
<td>15,000,000</td>
</tr>
</tbody>
</table>

PROGRAM DESCRIPTION

The Postal Regulatory Commission [PRC] is an independent agency that has exercised regulatory oversight over the United States Postal Service since its creation by the Postal Reorganization Act of 1970. For over 3 decades, that oversight consisted pri-
marily of conducting public, on-the-record hearings concerning proposed rates, mail classification, and major service changes, and recommended decisions for action to the Postal Service Board of Governors. The mission of the PRC is to ensure transparency and accountability of the United States Postal Service and foster a vital and efficient universal mail system.

The Postal Accountability and Enhancement Act (Public Law 109–435) assigned significant responsibilities to the PRC. These enhanced authorities include providing regulatory oversight of the pricing of Postal Service products and services, ensuring Postal Service transparency and accountability, consulting on delivery service standards and performance measures, consulting on international postal policies, preventing cross-subsidization or other anticompetitive postal practices, and serving as a forum to act on complaints with postal products and services.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation, out of the Postal Fund, of $15,000,000 for the Postal Regulatory Commission.

The Committee urges the PRC, which is funded from the Postal Service Fund and derived directly from postal rates and fees paid by postal customers, to optimize efficient use of its resources, including exercising prudent decisionmaking and strict accountability for travel expenditures.

PRIVACY AND CIVIL LIBERTIES OVERSIGHT BOARD

SALARIES AND EXPENSES

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriations, 2015</td>
<td>$7,500,000</td>
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<tr>
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</tr>
<tr>
<td>Committee recommendation</td>
<td>$23,297,000</td>
</tr>
</tbody>
</table>

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 $23,297,000 for the PCLOB. This amount is $15,797,000 above the fiscal year 2015 enacted level and equal to the budget request.
The Committee’s recommended funding level includes a one-time increase of $13,216,000, intended to support the Board’s required physical move in 2016. The recommended funding will also enable it to improve operating efficiency while maintaining information technology infrastructure and solutions that advance the Board’s mission.

The Committee believes it is important to ensure that funds are used efficiently during the required move. The Committee directs the Board to work with the General Services Administration to minimize relocation costs and to report regularly to the Committee regarding relocation efforts.

RECOVERY ACCOUNTABILITY AND TRANSPARENCY BOARD

SALARIES AND EXPENSES

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
<th>$18,000,000</th>
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</thead>
<tbody>
<tr>
<td>Budget estimate, 2016</td>
<td>..............................</td>
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<tr>
<td>Committee recommendation</td>
<td>..............................</td>
</tr>
</tbody>
</table>

PROGRAM DESCRIPTION


COMMITTEE RECOMMENDATION

The Committee recommends no appropriation for the Recovery Board, as the board will sunset on September 30, 2015. The recommendation is the same as the budget request.

SECURITIES AND EXCHANGE COMMISSION

SALARIES AND EXPENSES

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
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</thead>
<tbody>
<tr>
<td>Budget estimate, 2016</td>
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</tr>
<tr>
<td>Committee recommendation</td>
<td>1,500,000,000</td>
</tr>
</tbody>
</table>

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, honest, and efficient markets, and promote capital formation. This includes ensuring full disclosure of appropriate financial information, regu-
lating 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 $1,500,000,000 for the salaries and expenses of the SEC, to be fully derived from fee collections.

At the end of fiscal year 2014, the SEC had $74,000,000 in unobligated balances that it carried forward into 2015. In addition, Public Law 113–235 increased the SEC’s budget by $150,000,000 for fiscal year 2015. Despite this significant increase in available funding for the Commission, the Committee is concerned that the agency’s elevated hiring rate is unsustainable and unsupported by its appropriation level. The SEC has a history of accounting weaknesses and Antideficiency Act violations, and the Committee will continue to closely monitor the agency’s hiring rate, target FTE level, and unobligated balances to ensure it is appropriately and effectively utilizing available resources.

Unobligated Balances Report.—In contrast to many agencies, the Committee provides the SEC with no-year funds that remain available until expended by the Commission. The Committee is concerned with a lack of transparency about agency projections for the level of funding that will be unobligated at year end and carried forward into the following fiscal year. At the end of each quarter, the SEC is directed to report to the Committee on its current unobligated balances and its estimate of unobligated balances that will remain available at the end of the fiscal year.

Fee Offset Nature of Account.—Pursuant to the Dodd-Frank Act, transaction fees receipts are treated as offsetting collections equal to the amount of the appropriation.

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.

Spending Plan.—The Committee directs the SEC to submit, within 30 days of enactment, a detailed spending plan for the allocation of appropriated funds displayed by discrete program, project, and activity, including staffing projections, specifying both FTEs and contractors, and planned investments in information technology. The Committee also directs the SEC to submit, within 30 days of enactment, a detailed spending plan for the allocation of expenditures from the Reserve Fund.

Cybersecurity.—The Committee highlights the importance of cybersecurity and the challenges it raises for securities market infrastructure. The recent halt in trading on the New York Stock Ex-
change caused uncertainty for investors and demonstrated the
Commission’s limited response capacity. While the Commission is
not equipped to resolve external technical glitches at stock ex-
changes, self-regulatory organizations or financial institutions, the
Committee expects the SEC to set expectations for organizations to
manage cyber threats and mitigate the effects of cybersecurity inci-
dents.

Industry Guide 7.—The Committee strongly encourages the SEC
to update the Industry Guide 7 containing the SEC’s basic disclosure
policy for mining in accordance with international modern practices.

Business Development Companies.—Congress created Business
Development Companies [BDCs] in 1980 to facilitate capital forma-
tion in small and medium-sized businesses. In late 2005, the SEC
adopted rules relating to Securities Offering Reform, which modern-
ized the registration offering process for public companies.
BDCs were left out of these reforms leaving them on an uneven
playing field with other public companies seeking to access the cap-
ital markets. Relieving the current restrictions on BDCs will make
the capital raising process for BDCs more flexible, more efficient,
and less expensive—while also saving time and resources. The Com-
mittee recommends that the SEC issue proposed rules making sev-
eral offering reforms for BDCs.

Regulatory Coordination and Harmonization.—The Committee
believes it is important for the SEC and CFTC to ensure optimum
harmonization with each other in executing the respective over-
sight responsibilities of each agency with respect to over-the-
counter derivative products. The Committee expects the SEC and
the CFTC to consult and coordinate, to the greatest extent possible,
in order to limit inconsistent regulation of similar entities, prod-
ucts, and markets.

SELECTIVE SERVICE SYSTEM

SARLARIES AND EXPENSES

Appropriations, 2015 ................................................................. $22,500,000
Budget estimate, 2016 .............................................................. 22,900,000
Committee recommendation ....................................................... 22,703,000

PROGRAM DESCRIPTION

The Selective Service System is an independent Federal agency,
operating with permanent authorization under the Military Select-
tive 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 pre-
pared to supply manpower to the Armed Forces adequate to ensure
the security of the United States during a time of national emer-
gency. Since 1973, the Armed Forces have relied on volunteers to
fill military manpower requirements. However, the Selective Ser-
vice System remains the primary vehicle by which personnel will be
brought into the military if Congress and the President should au-
thorize a return to the draft.

In December 1987, Selective Service was tasked by law (Public
Law 100–180) to develop plans for a postmobilization healthcare
personnel delivery system capable of providing the necessary criti-
cally skilled healthcare personnel to the Armed Forces in time of emergency. An automated system capable of handling mass registration and inductions is now complete, together with necessary draft legislation, a draft Presidential proclamation, prototype forms and letters, and other products. These products will be available should the need arise. The development of supplemental standby products, such as a compliance system for healthcare personnel, continues using very limited existing resources.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $22,703,000 for the Selective Service System.

SMALL BUSINESS ADMINISTRATION

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
<th>$887,604,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget estimate, 2016</td>
<td>860,130,000</td>
</tr>
<tr>
<td>Committee recommendation</td>
<td>849,092,000</td>
</tr>
</tbody>
</table>

PROGRAM DESCRIPTION

The Small Business Administration [SBA] provides American entrepreneurs access to capital, Federal contracting opportunities, and entrepreneurial education in order to grow businesses and create jobs. SBA also provides disaster assistance for businesses of all sizes, non-profit organizations, homeowners, and renters.

COMMITTEE RECOMMENDATION

The Committee recommendation provides $849,092,000 for the Small Business Administration [SBA]. The amount provided will support the same level or higher of lending but requires fewer Government subsidy dollars due to fewer loan defaults. The recommendation includes $158,829,000 for the Disaster Loans Program Account designated by Congress as disaster relief pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, as amended. Funding is distributed among the SBA appropriation accounts as described below.

ENTREPRENEURIAL DEVELOPMENT PROGRAMS

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
<th>$220,000,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget estimate, 2016</td>
<td>206,250,000</td>
</tr>
<tr>
<td>Committee recommendation</td>
<td>220,150,000</td>
</tr>
</tbody>
</table>

PROGRAM DESCRIPTION

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 programs provide training, counseling, and technical assistance to entrepreneurs.
COMMITTEE RECOMMENDATION

The Committee recommendation provides $220,150,000 for the SBA Entrepreneurial Development Programs.

The Committee recommendations, by program, are displayed in the following table:

<table>
<thead>
<tr>
<th>ENTREPRENEURIAL DEVELOPMENT PROGRAMS (In thousands of dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Committee recommendation</td>
</tr>
<tr>
<td>7(j) Technical Assistance .................................................. 2,800</td>
</tr>
<tr>
<td>Entrepreneurship Education .................................................. 11,000</td>
</tr>
<tr>
<td>HUBZone Program ............................................................... 3,000</td>
</tr>
<tr>
<td>Microloan Technical Assistance ............................................. 25,000</td>
</tr>
<tr>
<td>National Women’s Business Council ......................................... 1,000</td>
</tr>
<tr>
<td>Native American Outreach .................................................... 2,000</td>
</tr>
<tr>
<td>Regional Innovation Clusters ............................................... 6,000</td>
</tr>
<tr>
<td>SCORE .................................................................................. 10,500</td>
</tr>
<tr>
<td>Small Business Development Centers (SBDCs) ............................ 115,000</td>
</tr>
<tr>
<td>State &amp; Trade Export Promotion (STEP) ..................................... 17,400</td>
</tr>
<tr>
<td>Veterans Outreach ................................................................ 11,450</td>
</tr>
<tr>
<td>Women’s Business Centers (WBC) ............................................. 15,000</td>
</tr>
</tbody>
</table>

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.

Small Business Development Centers.—The Committee continues to support the Small Business Development Center (SBDC) Program and recommends $115,000,000 for fiscal year 2016. SBDCs play an integral role in the SBA resource partner network that supports 1,200,000 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. As the economy struggles, SBDCs have reported a significant increase in demand for their expertise as businesses seek guidance on how to weather the economic conditions and as newly unemployed Americans look for advice on starting a small business as a new career path. Providing support for SBDCs is more critical than ever as our economy works to recover and grow. The Committee directs SBA to prioritize the continuation of a robust SBDC network and to partner with the network and SBA’s other resource partners in the implementation of all of SBA’s lending, entrepreneurial development, and procurement programs.

The Committee directs that, subject to the availability of funds, the Administrator of the SBA shall, to the extent practicable, ensure that a small business development center is appropriately reimbursed within the same fiscal year in which the expenses are submitted for reimbursement for any and all legitimate expenses incurred in carrying out activities under section 21(a)(1) et seq. of the Small Business Act (15 U.S.C. 648(a)(1) et seq.).
Veterans Programs.—The Committee supports funding for veterans programs and provides $11,450,000 for veterans outreach, which includes funding for Veterans Business Outreach Centers [VBOC], Boots to Business, Veteran-Women Igniting the Spirit of Entrepreneurship [V–WISE], Entrepreneurship Bootcamp for Veterans with Disabilities [EBV], and Boots to Business Reboot. This level is equal to the budget request.

Native American Outreach.—SBA’s Office of Native American Affairs works to ensure that American Indians, Alaska Natives, and Native Hawaiians seeking to create, develop, and expand small businesses have full access to SBA’s entrepreneurial development, lending, and procurement programs. The Committee recommends $2,000,000 for SBA’s Native American outreach programs. The Committee directs SBA to submit a spending plan within 60 days of enactment detailing planned spending on Native American outreach programs in fiscal year 2016.

Microloan Program.—The Committee recommends $25,000,000 for grants to Microloan intermediaries under the Microloan program for marketing, management, and technical assistance provided to borrowers. An additional $3,338,172 is recommended under the heading “Business Loans Program Account” to support estimated lending volume of $35,000,000 under the Microloan program.

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 $3,000,000 for the HUBZone program. This program is a critical resource for distressed communities, especially those surrounding military bases closed under the Base Realignment and Closure [BRAC] process. The Committee is aware that businesses located in a BRAC HUBZone face unique challenges in qualifying for the program and competing for Federal procurement opportunities, and directs the SBA to examine ways to address these issues in any future revisions of the Small Business Act or other legislation.

Regional Innovation Clusters.—The Committee recommends $6,000,000 for SBA’s regional innovation clusters. The Committee encourages SBA to support nonprofit organizations that provide business development services designed to accelerate industry sectors built on regional assets under the initiative. The Committee encourages SBA to support initiatives that promote a culture of innovative entrepreneurship and provide services and support directly to early-stage and high-tech innovation opportunities.

State Trade and Export Program [STEP].—The Committee recommends $17,400,000 for STEP for fiscal year 2016. STEP provides grants to states to supplement their export promotion programs with the goal of increasing the number of small businesses that are exporting and raising the value of exports for small businesses that are already exporting. States provide matching funds for STEP grants and have used funds to support trade missions, international marketing efforts, export counseling, and export trade show exhibits.

Entrepreneurial Education.—The Committee recommends $11,000,000 for the entrepreneurial education program. This
amount is $4,000,000 above the fiscal year 2015 enacted level and equal to the budget request. The recommendation will allow SBA to expand its entrepreneurial education initiative to provide intensive training to small business owners with existing small businesses that have completed the “start up” phase and are facing common, solvable challenges to sustain and grow their businesses.

SALARIES AND EXPENSES

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
<th>$257,000,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget estimate, 2016</td>
<td>281,938,000</td>
</tr>
<tr>
<td>Committee recommendation</td>
<td>257,000,000</td>
</tr>
</tbody>
</table>

PROGRAM DESCRIPTION

The Salaries and Expenses appropriation provides for the overall operating expenses of the 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 $257,000,000 for salaries and expenses of the SBA.

The Committee recommends $12,000,000 for SBA’s Office of Credit Risk Management [OCRM] for lender oversight and risk-based reviews. In support of its mission to analyze and manage the risk of SBA’s loan portfolio, OCRM performs performance analytics to identify and understand lender performance trends and assess the quality of the overall loan portfolio. The Committee finds that OCRM plays a key role in eliminating waste, fraud, and abuse in SBA lending programs and protecting taxpayer losses on loans by ensuring lenders comply with procedures that mitigate the risk of loss under SBA’s loan programs.

The Committee is concerned about the quality of lender oversight activities at SBA, particularly considering the magnitude of SBA’s loan portfolio, and notes that SBA’s Office of Inspector General has identified weaknesses in SBA’s lender oversight process. SBA loan programs rely on numerous outside parties (e.g., private lenders, local economic development organizations, nonprofit community lenders, and venture capital investors) to complete loan transactions, and many of SBA’s loans are made by lenders to whom SBA has delegated loan-making authority.

Finally, the Committee finds that the Loan and Lender Monitoring System [L/LMS] is a vital component of the SBA’s technical capability to provide oversight of its largest lending programs, the 7(a) and 504 loan programs. OCRM uses L/LMS as a tool for managing the risk in the loan and lender portfolios of more than 4,500 lenders, who have approximately 320,000 active loans valued at more than $80 billion in current dollars. The SBA is directed to continue its use of the Loan and Lender Monitoring System [L/
[LMS] to ensure that lenders are employing sound financial risk management techniques to manage and monitor risk within their SBA loan portfolios. SBA is directed to continue to maintain the current capability and capacity of the L/LMS system, and to strongly consider ways to upgrade the system to improve lender oversight.

The Committee recognizes that the three current exceptions for the North American Industry Classification System [NAICS] Code 541712 are vastly similar. Therefore, the SBA should look at the impact of consolidating the current exceptions into one with an employee cap of 1,500.

**SBIC Program Licensing.**—The Committee believes the SBA Investment Division should consider reorganizing the Small Business Investment Company [SBIC] licensing process and personnel to more efficiently use the resources allocated. In particular, SBA should: combine the licensing and Management Assessment Questionnaire [MAQ] staff; reduce the number of licensing committees and steps for all applicants; and create a meaningful fast track process for repeat licensees that takes no longer than 6 weeks, which will allow SBA to focus their resources on first funds and ensure that there is a written record of the decisions made by the Investment Division for applicants and any court that might review such licensing decisions.

**Federal and State Technology Partnership Program.**—The Committee recommends $3,000,000 for the Federal and State Technology [FAST] Partnership Program in fiscal year 2016. The Committee supports the FAST program’s efforts to reach innovative, technology-driven small businesses and to leverage the Small Business 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 recognizes that Small Business and Technology Development Centers [SBTDCs] serve small businesses in these fields and are accredited to provide intellectual property and technology commercialization assistance to businesses in high technology industries. Of the amount provided, $1,000,000 shall be for FAST awards in States led by SBTDCs.

**OFFICE OF INSPECTOR GENERAL**

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
<th>$19,400,000</th>
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<tbody>
<tr>
<td>Budget estimate, 2016</td>
<td>19,900,000</td>
</tr>
<tr>
<td>Committee recommendation</td>
<td>19,900,000</td>
</tr>
</tbody>
</table>

**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 $19,900,000 for the Office of Inspector General.
The Committee directs the Inspector General to continue routine analysis and reporting on SBA’s modernization of its loan management and accounting systems, including acquisition, contractor oversight, implementation, and progress regarding budget and schedule.

**OFFICE OF ADVOCACY**

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
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</thead>
<tbody>
<tr>
<td>Budget estimate, 2016</td>
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<tr>
<td>Committee recommendation</td>
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</table>

**PROGRAM DESCRIPTION**

The Office of Advocacy, an independent office within 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 $9,120,000 for the Office of Advocacy. The recommendation is equal to the fiscal year 2015 enacted level and equal to the budget request.

**BUSINESS LOANS PROGRAM ACCOUNT**

**(INCLUDING TRANSFER OF FUNDS)**

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
<th>$195,226,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget estimate, 2016</td>
<td>156,064,000</td>
</tr>
<tr>
<td>Committee recommendation</td>
<td>156,064,000</td>
</tr>
</tbody>
</table>

**PROGRAM DESCRIPTION**

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), SBA guarantees a portion (typically 75 to 90 percent) of loans made by private lenders. Under the 504 program, 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 [CDCs] with loans from private lenders to provide financing for small businesses.

Under the Small Business Investment Company [SBIC] program, 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.

Finally, under the Microloan program, SBA provides funds to specialized nonprofit, community-based intermediary lenders which provide small loans for working capital, inventory, and other operating expenses. The maximum microloan is $50,000 and the average loan made under the program is $14,215.
COMMITTEE RECOMMENDATION

The Committee recommendation provides $156,064,000 for the Business Loans Program Account for fiscal year 2016. The recommendation is equal to the budget request. The amount provided for loan subsidies is reduced from the fiscal year 2015 level because subsidy rates have declined. The amount provided will support the same level or higher of lending but requires fewer Government subsidy dollars.

The recommendation provides $152,725,828 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 provides $3,338,172 for the Microloan direct loan program to support lending volume estimated at $35,000,000. An additional amount of $25,000,000 is recommended under the heading “Entrepreneurial Development Programs” for technical assistance grants to Microlending intermediaries.

Business loan programs provide crucial access to capital for new and expanding small businesses, but the approval process can be challenging and overly burdensome. The SBA should solicit input from loan recipients seeking ways to streamline the loan review and approval process for small businesses. The Committee directs the SBA to report to the Committees on Appropriations and Small Business and Entrepreneurship within 180 days on the results of this solicitation, including legislative changes, requests for additional resources, or other areas that SBA may pursue in order to make the loan application and approval process more efficient for applicants.

DISASTER LOANS PROGRAM ACCOUNT
(INCLUDING TRANSFERS OF FUNDS)

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
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</thead>
<tbody>
<tr>
<td>Budget estimate, 2016</td>
<td>186,858,000</td>
</tr>
<tr>
<td>Committee recommendation</td>
<td>186,858,000</td>
</tr>
</tbody>
</table>

PROGRAM DESCRIPTION

SBA provides low-interest, long-term loans to businesses of all sizes, homeowners, renters, and nonprofit organizations affected by disasters. SBA disaster loans are the primary form of Federal assistance for the repair and rebuilding of non-farm, private sector disaster losses. 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 $186,858,000 for the administrative costs of the Disaster Loans program. This amount is equal to the fiscal year 2015 enacted level and the budget request. Of the total
recommendation, $158,829,000 is designated by Congress as disaster relief pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.

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

Section 530 continues a provision concerning transfer authority and availability of funds.
Section 531 continues a provision waiving loan guarantee fees on certain loans issued to veterans and their spouses.
Section 532 authorizes SBA to carry out section 1122 of Public Law 111–240 during fiscal year 2016.

UNITED STATES POSTAL SERVICE
PAYMENT TO THE POSTAL SERVICE FUND

<table>
<thead>
<tr>
<th>Appropriations, 2015</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Budget estimate, 2016</td>
<td>67,234,000</td>
</tr>
<tr>
<td>Committee recommendation</td>
<td>49,923,000</td>
</tr>
</tbody>
</table>

PROGRAM DESCRIPTION

The United States Postal Service does not depend upon taxpayer subsidies through discretionary appropriations for its operations but generates nearly all of its more than $65,000,000,000 in annual gross operating revenue by charging users of the mail for the costs of postage, products, and services. Funds provided to the Postal Service in the Payment to the Postal Service Fund include appropriations for revenue foregone including providing free mail for the blind, and for overseas absentee voting.

COMMITTEE RECOMMENDATION

The Committee recommends appropriations totaling $49,923,000 for payment to the Postal Service Fund.

This amount constitutes an advance appropriation for fiscal year 2017 to compensate for revenue foregone on free mail for the blind and for overseas voters.

The Committee includes provisions in the bill to ensure that mail for overseas voting and mail for the blind shall continue to be free; that 6-day delivery and rural delivery of mail shall continue without reduction; and that none of the funds provided be used to consolidate or close small rural and other small post offices in fiscal year 2016.

On May 27, 2015, the Postal Service announced its decision to defer most of the mail processing plant consolidations scheduled to take place in summer 2015 as the final stage of its Network Rationalization Initiative. The Postal Service is encouraged to update the Area Mail Processing feasibility studies for these plants using the most recent available data in advance of implementing the proposed consolidations.

Further, the Committee directs the Postal Regulatory Commission and Postal Service to work together to expand the methodology to report mail delivery performance to specifically include mail delivery from rural towns to other rural towns; from rural
towns to urban areas; and from urban areas to rural towns. The Committee requests this methodology within 60 days of enactment of the act, with a subsequent report on the data gathered using this methodology to be provided to the Committee no later than March 1, 2016.

In rural America, contract stations are vital for connectivity and serve a function that cannot be replaced. However, these posts are under considerable threats of phase-outs due to misplaced priorities and lack of recognition. Particularly, with an aging population with lower mobility, postal contract units in rural areas are more important than ever. The Committee encourages the USPS to, in good faith, either renew contract postal unit agreements upon expiration or find a suitable alternative service provider in rural areas.

Breast Cancer Research Stamp.—The Committee recognizes the important contribution of the Breast Cancer Research Stamp in raising over $80,700,000 for breast cancer research since 1998. The Committee requests that the United States Postal Service (USPS) display, to the extent practicable, publicly visible signage regarding the stamp at retail post office locations highlighting the availability of these stamps for purchase. The Committee requests USPS to provide annual reports to the Committees on Appropriations of the Senate regarding the total number of first class one ounce postage stamps sold and the number of Breast Cancer Research Stamps sold.

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

<table>
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<tr>
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</table>

PROGRAM DESCRIPTION

The United States Postal Service Office of Inspector General [OIG] 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. The OIG plays a key role in maintaining the integrity and accountability of America’s postal service, its revenue and assets, and its employees. The OIG meets this responsibility by conducting and supervising objective and independent audits, investigations, and other reviews.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation, out of the Postal Fund, of $243,883,000 for the United States Postal Service Office of Inspector General.
UNITED STATES TAX COURT

SALARIES AND EXPENSES

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PROGRAM DESCRIPTION

The U.S. Tax Court is an independent judicial body in the legislative branch established in 1969 under Article I of the Constitution of the United States. The Court was created to provide a national forum for the resolution of disputes between taxpayers and the Internal Revenue Service, to resolve cases expeditiously while giving careful consideration to the merits of each matter, and to ensure the uniform interpretation of the Internal Revenue Code.

The Tax Court is one of three courts in which taxpayers can bring suit to contest IRS liability determinations, and the only one in which taxpayers can do so without prepaying any portion of the disputed taxes. The matters over which the Court has jurisdiction are set forth in various sections of title 26 of the United States Code.

The Court is composed of 19 judges, one of whom the judges elect as chief judge. Tax Court judges are appointed to 15-year terms by the President with the advice and consent of the Senate. In their judicial duties the judges are assisted by senior judges, who participate in the adjudication of regular cases, and by special trial judges, who hear small tax cases and certain regular cases assigned to them by the chief judge.

The Court is headquartered in Washington, DC, and conducts trial sessions in 74 cities throughout the United States, including Hawaii and Alaska. Decisions by the Court are reviewable by the U.S. Courts of Appeals and, if certiorari is granted, by the Supreme Court.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $51,300,000 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.

The bill contains a number of general provisions that have been carried in this bill for many years and which are routine in nature and scope. General provisions in the bill are explained under this section of the report. Those general provisions that deal with a single agency only are shown as administrative provisions immediately following that particular agency’s or department’s appropriation accounts in the bill. Those provisions that address activities or directives affecting all of the agencies covered in this bill are contained in title VI. General provisions that are Governmentwide
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 provision prohibiting obligations beyond the current fiscal year and prohibits transfers of funds unless expressly provided.

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 the provision restricting the use of funds for the Executive Office of the President to request official background reports from the Federal Bureau of Investigation without the written consent of the individual who is the subject of the report.

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 a provision permitting the Securities and Exchange Commission and the Commodity Futures Trading Commission to fund a joint advisory committee to advise on emerging regulatory issues, notwithstanding section 708 of this act.

Section 618 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 619 provides for several appropriated mandatory accounts, where authorizing language requires the payment of funds. The budget request assumes the following estimated cost for the programs addressed in this provision: $450,000 for Compensation of the President including $50,000 for expenses, $132,000,000 for the Judicial Retirement Funds (Judicial Officers’ Retirement Fund, Judicial Survivors’ Annuities Fund, and the United States Court of Federal Claims Judges’ Retirement Fund), $11,908,000,000 for the Government Payment for Annuities, Employee Health Benefits, $49,000,000 for the Government Payment for Annuities, Employee Life Insurance, and $8,872,000,000 for 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 620 continues a provision allowing the Public Company Accounting Oversight Board to obligate amounts collected from monetary penalties for the purpose of funding scholarships for accounting students, as authorized by the Sarbanes-Oxley Act of 2002 (Public Law 107–204).

Section 621 continues the provision prohibiting funds for the Federal Trade Commission to complete the draft report on food marketed to children unless certain requirements are met.

Section 622 continues the provision prohibiting funds for certain positions.

Section 623 continues a provision addressing conflicts of interest by preventing contractor security clearance-related background investigators from undertaking final Federal reviews of their own work.

Section 624 is a new provision requiring that agency budget justifications include a separate table and explanations relating to management challenges identified by Inspectors General.

Section 625 continues the provision providing authority for Chief Information Officers over information technology spending.

Section 626 continues the provision prohibiting funds from being used in contravention of the Federal Records Act.

Section 627 rescinds $25,000,000 from the Securities and Exchange Commission Reserve Fund.

Section 628 is a new provision to require all departments and agencies funded by this act to link all contracts that provide awards to successful acquisition outcomes.
Section 629 is a new provision to prohibit funds to pay for award or incentive fees for contractors with below satisfactory performance.

Section 630 is a new provision related to coordination of political expenditures.

Section 631 is a new provision related to electronic filing of campaign finance reports by Senators and candidates seeking election to the Senate.

Section 632 is a new provision related to grandfathering existing joint sales agreements.

Section 633 is a new provision addressing the regulation of broadband Internet rates.

Section 634 is a new provision related to recreational off-highway vehicles.

Section 635 is a new provision that makes a technical correction relating to the Election Assistance Commission.

Section 636 is a new provision relating to Universal Service Fund payments for wireless providers.

Section 637 is a new provision making conforming changes related to section 505 of the bill.

Section 638 is a new provision relating to financing of sales of agriculture commodities to Cuba.

Section 639 is a new provision relating to financial institutions that provide financial services to certain entities engaged in commercial activities related to marijuana.

Section 640 is a new provision relating to individuals affected by the data breach of systems of OPM.

Section 641 is a new provision relating to travel to Cuba.

Section 642 is a new provision relating to vessels entering a port or place in Cuba.
TITLE VII
GENERAL PROVISIONS—GOVERNMENTWIDE
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 continues the provision setting specific limits on the cost of passenger vehicles purchased by the Federal Government with exceptions for police, heavy duty, electric hybrid, and clean fuels vehicles with an exception for commercial vehicles that operate on emerging motor vehicle technology.

Section 703 continues the provision allowing funds made available to agencies for travel to also be used for quarters 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 Governmentwide 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 eliminating automatic statutory pay increases 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 any other senior political appointee paid at or above level IV of the executive schedule.

Section 739 continues a provision requiring reports to Inspectors General concerning expenditures for agency conferences.

Section 740 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 741 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 742 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 Man-
agement and Budget Circular A–76 or any other administrative regulation, directive, or policy.

Section 743 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 744 continues a provision prohibiting funds to any corporation with certain unpaid Federal tax liabilities unless an agency 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 prohibiting the expenditure of funds for the implementation of agreements in certain nondisclosure policies unless certain provisions are included in the policies.

Section 747 is a new provision relating to Executive Order 13690.

Section 748 continues a provision that addresses possible technical scorekeeping differences for fiscal year 2016 between the Office of Management and Budget and the Congressional Budget Office.

Section 749 continues a provision declaring the inapplicability of these general provisions to title IV and title VIII.
TITLE VIII

GENERAL PROVISIONS—DISTRICT OF COLUMBIA

(INCLUDING TRANSFER OF FUNDS)

Section 801 continues the provision that allows the use of local funds for refunding overpayments of taxes collected and for paying settlements and judgments against the District of Columbia government.

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

Section 803 continues the provision that establishes notification requirements for certain reprogramming and transfer requirements with respect to funds and specifies a timeframe for approval and execution of requests to reprogram and transfer local funds.

Section 804 continues the provision that prohibits the use of Federal funds for salaries, expenses, or other costs associated with the offices of U.S. Senator or Representative under section 4(d) of the D.C. Statehood Constitutional Convention Initiatives of 1979.

Section 805 continues, with a modification, the provision that restricts the use of official District of Columbia government vehicles to official duties and not between a residence and workplace, except under certain circumstances.

Section 806 continues the provision that prohibits the use of Federal funds by the District of Columbia Attorney General or any other officer or entity of the District government to provide assistance for any petition drive or civil action which seeks to require Congress to provide for voting representation in Congress for the District of Columbia.

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

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

Section 809 restricts the use of Federal funds for abortion, with certain exceptions.

Section 810 continues the provision requiring the CFO to submit a revised operating budget for agencies the CFO certifies as requiring a reallocation to address unanticipated program needs.

Section 811 continues the provision requiring the CFO to submit a revised appropriated funds budget for the District of Columbia Schools that aligns the schools’ budgets to actual enrollment.

(128)
Section 812 continues the provision authorizing the transfer of local funds between operating funds and capital and enterprise funds.

Section 813 continues the provision prohibiting obligations beyond the current fiscal year and prohibits transfers of funds unless expressly provided.

Section 814 continues the provision that ensures that 50 percent of unobligated balances may remain available for certain purposes.

Section 815 continues a provision that appropriates local funds during fiscal year 2017 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 fiscal year 2016.

Section 816 is a new provision establishing additional requirements for schools participating in the private scholarship program funded in the bill.

Section 817 is a new provision requested by the President that amends the D.C. College Access Act of 1999 to reduce the income threshold for D.C. Tuition Assistance Grant recipients.

Section 818 continues the provision which limits references to “this act” in this title or title IV as referring to only this title and title IV.
TITLE IX
FINANCIAL REGULATORY IMPROVEMENTS

Title IX contains provisions that provide regulatory relief for community banks and credit unions as well as targeted reforms that reduce the level of risk in the financial system.
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.”

The Committee is filing an original bill, which is not covered under this rule, but reports this information in the spirit of full disclosure.

Items providing funding for fiscal year 2016 which lack authorization are as follows:

Department of the Treasury
  Departmental Offices
  Department-wide Systems and Capital Investments
  Office of the Inspector General
  Inspector General for Tax Administration
  Financial Crimes Enforcement Network
  Fiscal Service
  Alcohol and Tobacco Tax and Trade Bureau
  Community Development Financial Institutions Fund
  Internal Revenue Service:
    Taxpayer Services
    Enforcement
    Operations Support
    Business Systems Modernization

Executive Office of the President
  Office of Management and Budget
  Office of National Drug Control Policy

District of Columbia
  Federal Payment for Resident Tuition Support
  Federal Payment for the District of Columbia Water and Sewer Authority
  Federal Payment for Judicial Commissions
  Federal Payment for the D.C. National Guard

Independent Agencies
  Administrative Conference of the United States
  Commodity Futures Trading Commission
  Election Assistance Commission
  Federal Communications Commission
  Federal Election Commission
  Federal Trade Commission
General Services Administration:
   Federal Buildings Fund
Merit Systems Protection Board
National Archives and Records Administration, National Historical Publications and Records Commission
National Credit Union Administration: Community Development Revolving Loan Fund
Office of Government Ethics
Office of Special Counsel

COMPLIANCE WITH PARAGRAPH 7(c), RULE XXVI OF THE STANDING RULES OF THE SENATE

Pursuant to paragraph 7(c) of rule XXVI, on July 23, 2015, the Committee ordered favorably reported an original bill (S. 1910) making appropriations for financial services and general government for the fiscal year ending September 30, 2016, and for other purposes, provided that the bill be subject to amendment and that the bill be consistent with its budget allocation, by a recorded vote of 16–14, a quorum being present. The vote was as follows:

<table>
<thead>
<tr>
<th>Yeas</th>
<th>Nays</th>
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<tbody>
<tr>
<td>Chairman Cochran</td>
<td>Ms. Mikulski</td>
</tr>
<tr>
<td>Mr. McConnell</td>
<td>Mr. Leahy</td>
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<tr>
<td>Mr. Shelby</td>
<td>Mrs. Murray</td>
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<tr>
<td>Mr. Alexander</td>
<td>Mrs. Feinstein</td>
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<td>Ms. Collins</td>
<td>Mr. Durbin</td>
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<tr>
<td>Ms. Murkowski</td>
<td>Mr. Reed</td>
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<td>Mr. Tester</td>
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<td>Mr. Kirk</td>
<td>Mr. Udall</td>
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<tr>
<td>Mr. Blunt</td>
<td>Mrs. Shaheen</td>
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<td>Mr. Coons</td>
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<td>Mr. Schatz</td>
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<td>Mrs. Capito</td>
<td>Ms. Baldwin</td>
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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.”

1 Deposits into the Federal Buildings Fund are available for real property management and related activities in the amounts specified in annual appropriations laws, as provided by 40 U.S.C. 592.
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.

With respect to title IX of this bill, it is the opinion of the Committee that it is necessary to dispense with these requirements in order to expedite the business of the Senate.

TITLE 12—BANKS AND BANKING

CHAPTER 16—FEDERAL DEPOSIT INSURANCE CORPORATION

§ 1812. Management

(a) Board of Directors

(1) In general

The management of the Corporation shall be vested in a Board of Directors consisting of 5 members—

(A) * * *

(B) 1 of whom shall be the [Director of the Consumer Financial Protection Bureau] Chairperson of the Board of Directors of the Bureau of Consumer Financial Protection; and

(2) Acting officials may serve

In the event of a vacancy in the office of the Comptroller of the Currency or the office of [Director of the Consumer Financial Protection Bureau] Chairperson of the Board of Directors of the Bureau of Consumer Financial Protection and pending the appointment of a successor, or during the absence or disability of the Comptroller of the Currency or the [Director of the Consumer Financial Protection Bureau] Chairperson of the Board of Directors of the Bureau of Consumer Financial Protection, the acting Comptroller of the Currency or the acting [Director of the Consumer Financial Protection Bureau] Chairperson of the Board of Directors of the Bureau of Consumer Financial Protection, as the case may be, shall be a member of the Board of Directors in the place of the [Comptroller or Director] Comptroller or Chairperson.

CHAPTER 27—REAL ESTATE SETTLEMENT PROCEDURES

§ 2604. Home buying information booklets

(a) Preparation and distribution

The [Director of] Board of Directors of the Bureau of Consumer Financial Protection (hereafter in this section referred to as the “[Director of] Board”) shall prepare, at least once every 5 years, a booklet to help consumers applying for federally related mortgage loans to understand the nature and costs of real estate settlement services. The [Director of] Board shall prepare the booklet in various
languages and cultural styles, as the [Director] Board determines to be appropriate, so that the booklet is understandable and accessible to homebuyers of different ethnic and cultural backgrounds. The [Director] Board shall distribute such booklets to all lenders that make federally related mortgage loans. The [Director] Board shall also distribute to such lenders lists, organized by location, of homeownership counselors certified under section 1701x(e) of this title for use in complying with the requirement under subsection (c) of this section.

(b) Contents

Each booklet shall be in such form and detail as the [Director] Board shall prescribe and, in addition to such other information as the [Director] Board may provide, shall include in plain and understandable language the following information:

(1) * * *

(6) A brief explanation of the nature of a variable rate mortgage and a reference to the booklet entitled “Consumer Handbook on Adjustable Rate Mortgages”, published by the [Director] Board, or to any suitable substitute of such booklet that the [Director] Board may subsequently adopt pursuant to such section.

* * * * * * *

CHAPTER 29—HOME MORTGAGE DISCLOSURE

§ 2806. Compliance improvement methods

(a) In general

(1) Consultation required

The [Director of the Bureau of Consumer] Board of Directors of the Bureau of Consumer Financial Protection, with the assistance of the Secretary, the Director of the Bureau of the Census, the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation, and such other persons as the Bureau deems appropriate, shall develop or assist in the improvement of, methods of matching addresses and census tracts to facilitate compliance by depository institutions in as economical a manner as possible with the requirements of this chapter.

* * * * * * *

(3) Contracting authority

The [Director of the Bureau of Consumer] Board of Directors of the Bureau of Consumer Financial Protection is authorized to utilize, contract with, act through, or compensate any person or agency in order to carry out this subsection.

(b) Recommendations to Congress

The [Director of the Bureau of Consumer] Board of Directors of the Bureau of Consumer Financial Protection shall recommend to the Committee on Banking, Housing, and Urban Affairs of the Senate and the Committee on Financial Services of the House of Representatives, such additional legislation as the [Director of the Bureau of Consumer] Board of Directors of the Bureau of Con-
sumner Financial Protection deems appropriate to carry out the purpose of this chapter.

* * * * * * *

CHAPTER 34—FEDERAL FINANCIAL INSTITUTIONS EXAMINATION COUNCIL

§ 3303. Financial Institutions Examination Council

(a) Establishment; composition

There is established the Financial Institutions Examination Council which shall consist of—

(1) * * *

* * * * * * *

(4) the Chairperson of the Board of Directors of the Bureau of Consumer Financial Protection,

TITLE 15—COMMERCE AND TRADE

CHAPTER 41—CONSUMER CREDIT PROTECTION

SUBCHAPTER VI—ELECTRONIC FUND TRANSFERS

§ 1693o–2. Reasonable fees and rules for payment card transactions

(a) Reasonable interchange transaction fees for electronic debit transactions

(1) Regulatory authority over interchange transaction fees

* * * * * * *

(4) Considerations; consultation

(A) * * *

* * * * * * *

(C) consult, as appropriate, with the Comptroller of the Currency, the Board of Directors of the Federal Deposit Insurance Corporation, the Director of the Office of Thrift Supervision, the National Credit Union Administration Board, the Administrator of the Small Business Administration, and the [Director of the Bureau] Board of Directors of the Bureau of Consumer Financial Protection.

* * * * * * *

CHAPTER 42—INTERSTATE LAND SALES

§ 1701. Definitions

For the purposes of this chapter, the term—

(1) [“Director” means the Director] “Board” means the Board of Directors of the Bureau of Consumer Financial Protection;

* * * * * * *
§ 1702. Exemptions

(a) Sale or lease of lots generally

(b) Sale or lease of lots subject to other statutory registration and disclosure requirements

Unless the method of disposition is adopted for the purpose of evasion of this chapter, the provisions requiring registration and disclosure (as specified in section 1703(a)(1) of this title and sections 1704 through 1707 of this title) shall not apply to:

(2) the sale or lease of lots in a subdivision if, within the twelve-month period commencing on the date of the first sale or lease of a lot in such subdivision after the effective date of this subsection, or on such other date within that twelve-month period as the [Director] Board may prescribe, not more than twelve lots are sold or leased, and the sale or lease of the first twelve lots in such subdivision in any subsequent twelve-month period, if not more than twelve lots have been sold or leased in any preceding twelve-month period after the effective date of this subsection;

(8) the sale or lease of a lot in a subdivision containing fewer than three hundred lots if:

(A) * * *

(B) the lot is free and clear of liens (such as mortgages, deeds of trust, tax liens, mechanics liens, or judgments) at the time of the signing of the contract or agreement and until a deed is delivered to the purchaser or the lease expires. As used in this subparagraph, the term "liens" does not include (i) United States land patents and similar Federal grants or reservations, (ii) property reservations which land developers commonly convey or dedicate to local bodies or public utilities for the purpose of bringing public services to the land being developed, (iii) taxes and assessments imposed by a State, by any other public body having authority to assess and tax property, or by a property owners' association, which, under applicable State or local law, constitute liens on the property before they are due and payable or beneficial property restrictions which would be enforceable by other lot owners or lessees in the subdivision, or (iv) other interests described in regulations prescribed by the [Director] Board;

(G) the developer executes a written affirmation to the effect that he has complied with the provisions of this paragraph, such affirmation to be given on a form provided by the [Director] Board, which shall include the following: the name and address of the developer; the name and address of the purchaser or lessee; a legal description of the lot; an affirmation that the provisions of this paragraph have been complied with; a statement that the developer
submits to the jurisdiction of this title with regard to the sale or lease; and the signature of the developer; or

(c) Rules and regulations

The [Director] Board may from time to time, pursuant to rules and regulations issued [by him] by the Board, exempt from any of the provisions of this chapter any subdivision or any lots in a subdivision, if [he] the Board finds that the enforcement of this chapter with respect to such subdivision or lots is not necessary in the public interest and for the protection of purchasers by reason of the small amount involved or the limited character of the public offering.

§ 1704. Registration of subdivisions

(a) Filing of statement of record

A subdivision may be registered by filing with the [Director] Board a statement of record, meeting the requirements of this chapter and such rules and regulations as may be prescribed by the [Director] Board in furtherance of the provisions of this chapter. A statement of record shall be deemed effective only as to the lots specified therein.

(b) Payment of fees; use by [Director] Board

At the time of filing a statement of record, or any amendment thereto, the developer shall pay to the [Director] Board a fee, not in excess of $1,000, in accordance with a schedule to be fixed by the regulations of the [Director] Board, which fees may be used by the [Director] Board to cover all or part of the cost of rendering services under this chapter, and such expenses as are paid from such fees shall be considered nonadministrative.

(c) Filing deemed to have taken place upon receipt of statement of record accompanied by fee

The filing with the [Director] Board of a statement of record, or of an amendment thereto, shall be deemed to have taken place upon the receipt thereof, accompanied by payment of the fee required by subsection (b) of this section.

(d) Availability of information to public

The information contained in or filed with any statement of record shall be made available to the public under such regulations as the [Director] Board may prescribe and copies thereof shall be furnished to every applicant at such reasonable charge as the [Director] Board may prescribe.

§ 1705. Information required in statement of record

The statement of record shall contain the information and be accompanied by the documents specified hereinafter in this section—

(1) * * *
* * * * * * *
(11) such certified and uncertified financial statements of the developer as the Board may require; and
(12) such other information and such other documents and certifications as the Board may require as being reasonably necessary or appropriate for the protection of purchasers.

§ 1706. Effective date of statements of record and amendments thereto

(a) Thirtieth day after filing or such earlier date as determined by Board; consolidation of subsequent statement with earlier recording

Except as hereinafter provided, the effective date of a statement of record, or any amendment thereto, shall be the thirtieth day after the filing thereof or such earlier date as the Board may determine, having due regard to the public interest and the protection of purchasers. If any amendment to any such statement is filed prior to the effective date of the statement, the statement shall be deemed to have been filed when such amendment was filed; except that such an amendment filed with the consent of the Board, or filed pursuant to an order of the Board, shall be treated as being filed as of the date of the filing of the statement of record. When a developer records additional lands to be offered for disposition, he may consolidate the subsequent statement of record with any earlier recording offering subdivided land for disposition under the same promotional plan. At the time of consolidation the developer shall include in the consolidated statement of record any material changes in the information contained in the earlier statement.

(b) Incomplete or inaccurate statements of record

If it appears to the Board that a statement of record, or any amendment thereto, is on its face incomplete or inaccurate in any material respect, the Board shall so advise the developer within a reasonable time after the filing of the statement or the amendment, but prior to the date the statement or amendment would otherwise be effective. Such notification shall serve to suspend the effective date of the statement or the amendment until thirty days after the developer files such additional information as the Board shall require. Any developer, upon receipt of such notice, may request a hearing, and such hearing shall be held within twenty days of receipt of such request by the Board.

(c) Amendment of statement of record

If, at any time subsequent to the effective date of a statement of record, a change shall occur affecting any material fact required to be contained in the statement, the developer shall promptly file an amendment thereto. Upon receipt of any such amendment, the Board may, if the Board determines such action to be necessary or appropriate in the public interest or for the protection of purchasers, suspend the statement of record until the amendment becomes effective.
(d) Suspension of statement of record containing untrue statement or omission to state material fact; notice and hearing; termination of order of suspension

If it appears to the [Director] Board at any time that a statement of record, which is in effect, includes any untrue statement of a material fact or omits to state any material fact required to be stated therein or necessary to make the statements therein not misleading, the [Director] Board may, after notice, and after opportunity for hearing (at a time fixed by the [Director] Board) within fifteen days after such notice, issue an order suspending the statement of record. When such statement has been amended in accordance with such order, the [Director] Board shall so declare and thereupon the order shall cease to be effective.

(e) Examination to determine issuance of order; access to records; order suspending statement of record upon failure to cooperate

The [Director] Board is hereby empowered to make an examination in any case to determine whether an order should issue under subsection (d) of this section. In making such examination, the [Director] Board or anyone designated by [him] the Board shall have access to and may demand the production of any books and papers of, and may administer oaths and affirmations to and examine, the developer, any agents or any other person, in respect of any matter relevant to the examination. If the developer or any agents shall fail to cooperate, or shall obstruct or refuse to permit the making of an examination, such conduct shall be proper ground for the issuance of an order suspending the statement of record.

§1707. Property report

(a) Contents of report

A property report relating to the lots in a subdivision shall contain such of the information contained in the statement of record, and any amendments thereto, as the [Director] Board may deem necessary, but need not include the documents referred to in paragraphs (7) to (11), inclusive, of section 1705 of this title. A property report shall also contain such other information as the [Director] Board may by rules or regulations require as being necessary or appropriate in the public interest or for the protection of purchasers.

(b) Promotional use

The property report shall not be used for any promotional purposes before the statement of record becomes effective and then only if it is used in its entirety. No person may advertise or represent that the [Director] Board approves or recommends the subdivision or the sale or lease of lots therein. No portion of the property report shall be underscored, italicized, or printed in larger or bolder type than the balance of the statement unless the [Director] Board requires or permits it.
§ 1708. Certification of substantially equivalent State law

(a) Criteria; request by State

(1) A State shall be certified if the [Director] Board determines—

* * * * * * * * *

(2) In the case of any State which is not certified under paragraph (1), such State shall be certified if the [Director] Board determines—

* * * * * * * * *

(b) Filing of State disclosure materials and related documentation for purposes of Federal statement of record and property report requirements; acceptance by [Director] Board

After the [Director] Board has certified a State under subsection (a) of this section, the [Director] Board shall accept for filing under sections 1704 through 1707 of this title (and declare effective as the Federal statement of record and property report which shall be used in all States in which the lots are offered for sale or lease) disclosure materials found acceptable, and any related documentation required, by State authorities in connection with the sale or lease of lots located within the State. The [Director] Board may accept for such filing, and declare effective as the Federal statement of record and property report, such materials and documentation found acceptable by the State in connection with the sale or lease of lots located outside that State. Nothing in this subsection shall preclude the [Director] Board from exercising the authority conferred by subsections (d) and (e) of section 1706 of this title.

(c) Notice to State upon failure to meet requirements and remedial action necessary for certification

If a State fails to meet the standards for certification pursuant to subsection (a) of this section, the [Director] Board shall notify the State in writing of the changes in State law, regulation, or administration that are needed in order to obtain certification.

(d) Periodic review of certified States’ laws, regulations, and administration; withdrawal of certification

The [Director] Board shall periodically review the laws and regulations, and the administration thereof, of States certified under subsection (a) of this section, and may withdraw such certification upon a determination that such laws, regulations, and the administration thereof, taken as a whole, no longer meet the requirements of subsection (a) of this section.

(e) State and local governmental authorities affected; cooperation with State authorities

Nothing in this chapter may be construed to prevent or limit the authority of any State or local government to enact and enforce with regard to the sale of land any law, ordinance, or code not in conflict with this chapter. In administering this chapter, the [Director] Board shall cooperate with State authorities charged with
the responsibility of regulating the sale or lease of lots which are subject to this chapter.

§ 1710. Court review of orders

(a) Petition; jurisdiction; findings of [Director] Board; additional evidence; finality

Any person, aggrieved by an order or determination of the [Director] Board issued after a hearing, may obtain a review of such order or determination in the court of appeals of the United States, within any circuit wherein such person resides or has his principal place of business, or in the United States Court of Appeals for the District of Columbia, by filing in such court, within sixty days after the entry of such order or determination, a written petition praying that the order or determination of the [Director] Board be modified or be set aside in whole or in part. A copy of such petition shall be forthwith transmitted by the clerk of the court to the [Director] Board, and thereupon the [Director] Board shall file in the court the record upon which the order or determination complained of was entered, as provided in section 2112 of title 28. No objection to an order or determination of the [Director] Board shall be considered by the court unless such objection shall have been urged before the [Director] Board. The finding of the [Director] Board as to the facts, if supported by substantial evidence, shall be conclusive. If either party shall apply to the court for leave to adduce additional evidence, and shall show to the satisfaction of the court that such additional evidence is material and that there were reasonable grounds for failure to adduce such evidence in the hearing before the [Director] Board, the court may order such additional evidence to be taken before the [Director] Board and to be adduced upon a hearing in such manner and upon such terms and conditions as to the court may seem proper. The [Director] Board may modify [his findings] its findings as to the facts by reason of the additional evidence so taken, and shall file such modified or new findings, which, if supported by substantial evidence, shall be conclusive, and [his recommendation] a recommendation, if any, for the modification or setting aside of the original order. Upon the filing of such petition, the jurisdiction of the court shall be exclusive and its judgment and decree, affirming, modifying, or setting aside, in whole or in part, any order of the [Director] Board, shall be final, subject to review by the Supreme Court of the United States upon certiorari or certification as provided in section 1254 of title 28.

(b) Stay of order

The commencement of proceedings under subsection (a) of this section shall not, unless specifically ordered by the court, operate as a stay of the [Secretary’s order] order of the Board.

§ 1712. Contrary stipulations void

Any condition, stipulation, or provision binding any person acquiring any lot in a subdivision to waive compliance with any pro-
vision of this chapter or of the rules and regulations of the [Director] Board shall be void.

* * * * * * *

§ 1714. Investigations, injunctions, and prosecution of offenses

(a) Permanent or temporary injunction or restraining order; jurisdiction

Whenever it shall appear to the [Director] Board that any person is engaged or about to engage in any acts or practices which constitute or will constitute a violation of the provisions of this chapter, or of any rule or regulation prescribed pursuant thereto, [he may, in his discretion] the Board may, at the discretion of the Board, bring an action in any district court of the United States, or the United States District Court for the District of Columbia to enjoin such acts or practices, and, upon a proper showing, a permanent or temporary injunction or restraining order shall be granted without bond. The [Director] Board may transmit such evidence as may be available concerning such acts or practices to the Attorney General who may, [in his discretion] at the discretion of the Board, institute the appropriate criminal proceedings under this chapter.

(b) Investigations; publication of information concerning violations

The [Director] Board may, [in his discretion] at the discretion of the Board, make such investigations as [he] the Board deems necessary to determine whether any person has violated or is about to violate any provision of this chapter or any rule or regulation prescribed pursuant thereto, and may require or permit any person to file with [him] the Board a statement in writing, under oath or otherwise as the [Director] Board shall determine, as to all the facts and circumstances concerning the matter to be investigated. The [Director] Board is authorized, [in his discretion] at the discretion of the Board, to publish information concerning any such violations, and to investigate any facts, conditions, practices, or matters which [he] the Board may deem necessary or proper to aid in the enforcement of the provisions of this chapter, in the prescribing of rules and regulations thereunder, or in securing information to serve as a basis for recommending further legislation concerning the matters to which this chapter relates.

(c) Oaths and affirmations; subpoena power

For the purpose of any such investigation, or any other proceeding under this chapter; the [Director] Board, or any officer designated by [him] the Board, is empowered to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, and require the production of any books, papers, correspondence, memorandums, or other records which the [Director] Board deems relevant or material to the inquiry. Such attendance of witnesses and the production of any such records may be required from any place in the United States or any State at any designated place of hearing.

(d) Contempt; court order requiring attendance and testimony of witnesses; jurisdiction
In case of contumacy by, or refusal to obey a subpoena issued to, any person, the [Director] Board may invoke the aid of any court of the United States within the jurisdiction of which such investigation or proceeding is carried on, or where such person resides or carries on business, in requiring the attendance and testimony of witnesses and the production of books, papers, correspondence, memorandums, and other records and documents. And such court may issue an order requiring such person to appear before the [Director] Board or any officer designated by the [Director] Board, there to produce records, if so ordered, or to give testimony touching the matter under investigation or in question; and any failure to obey such order of the court may be punished by such court as a contempt thereof. All process in any such case may be served in the judicial district whereof such person is an inhabitant or wherever he may be found.

* * * * * * *

§ 1715. Administration

(a) Delegation of functions, duties, and powers; scope of delegations; appointment, etc., of delegates; right of appeal

The authority and responsibility for administering this chapter shall be in the [Director] Board [of the Bureau of Consumer Financial Protection] who may delegate any of [his functions, duties, and powers] the functions, duties, and powers of the Board to employees of the Bureau of Consumer Financial Protection or to boards of such employees, including functions, duties, and powers with respect to investigating, hearing, determining, ordering, or otherwise acting as to any work, business, or matter under this chapter. The persons to whom such delegations are made with respect to hearing functions, duties, and powers shall be appointed and shall serve in the Bureau in compliance with sections 3105, 3344, 5372, and 7521 of title 5. The [Director] Board shall by rule prescribe such rights of appeal from the decisions of [his administrative law judges] the administrative law judges of the Bureau of Consumer Financial Protection to other administrative law judges or to other officers in the Bureau, to boards of officers or to [himself] the Board, as shall be appropriate and in accordance with law.

* * * * * * *

(c) Procedures applicable

The [Director] Board shall conduct all actions with respect to rulemaking or adjudication under this chapter in accordance with the provisions of chapter 5 of title 5. Notice shall be given of any adverse action or final disposition and such notice and the entry of any order shall be accompanied by a written statement of supporting facts and legal authority.

* * * * * * *

§ 1716. Unlawful representations

The fact that a statement of record with respect to a subdivision has been filed or is in effect shall not be deemed a finding by
the [Director] Board that the statement of record is true and accurate on its face, or be held to mean the [Director] Board has in any way passed upon the merits of, or given approval to, such subdivision. It shall be unlawful to make, or cause to be made, to any prospective purchaser any representation contrary to the foregoing.

* * * * * * *

§ 1717a. Civil money penalties

(a) In general

(1) Authority

Whenever any person knowingly and materially violates any of the provisions of this chapter or any rule, regulation, or order issued under this chapter, the [Director] Board may impose a civil money penalty on such person in accordance with the provisions of this section. The penalty shall be in addition to any other available civil remedy or any available criminal penalty, and may be imposed whether or not the [Director] Board imposes other administrative sanctions.

(2) Amount of penalty

The amount of the penalty, as determined by the [Director] Board, may not exceed $1,000 for each violation, except that the maximum penalty for all violations by a particular person during any 1-year period shall not exceed $1,000,000. Each violation of this chapter, or any rule, regulation, or order issued under this chapter, shall constitute a separate violation with respect to each sale or lease or offer to sell or lease. In the case of a continuing violation, as determined by the [Director] Board, each day shall constitute a separate violation.

(b) Agency procedures

(1) Establishment

The [Director] Board shall establish standards and procedures governing the imposition of civil money penalties under subsection (a) of this section. The standards and procedures—

(A) * * *

(B) may provide for review by the [Director] Board of any determination or order, or interlocutory ruling, arising from a hearing.

(2) Final orders

If no hearing is requested within 15 days of receipt of the notice of opportunity for hearing, the imposition of the penalty shall constitute a final and unappealable determination. If the [Director] Board reviews the determination or order, the [Director] Board may affirm, modify, or reverse that determination or order.

If the [Director] Board does not review the determination or order within 90 days of the issuance of the determination or order, the determination or order shall be final.

(3) Factors in determining amount of penalty

In determining the amount of a penalty under subsection (a) of this section, consideration shall be given to such factors as the gravity of the offense, any history of prior offenses (including offenses occurring before December 15, 1989), ability to pay the pen-
A determination or order of the Board imposing a penalty under subsection (a) of this section shall not be subject to review, except as provided in subsection (c) of this section.

(c) Judicial review of agency determination

(1) In general

After exhausting all administrative remedies established by the [Director] Board under subsection (b)(1) of this section, a person aggrieved by a final order of the [Director] Board assessing a penalty under this section may seek judicial review pursuant to section 1710 of this title.

(2) Order to pay penalty

Notwithstanding any other provision of law, in any such review, the court shall have the power to order payment of the penalty imposed by the [Director] Board.

(d) Action to collect penalty

If any person fails to comply with the determination or order of the [Director] Board imposing a civil money penalty under subsection (a) of this section, after the determination or order is no longer subject to review as provided by subsections (b) and (c) of this section, the [Director] Board may request the Attorney General of the United States to bring an action in any appropriate United States district court to obtain a monetary judgment against the person and such other relief as may be available. The monetary judgment may, in the discretion of the court, include any attorneys fees and other expenses incurred by the United States in connection with the action. In an action under this subsection, the validity and appropriateness of [the Secretary’s determination or order] a determination or order of the Board imposing the penalty shall not be subject to review.

(e) Settlement by Director

The [Director] Board may compromise, modify, or remit any civil money penalty which may be, or has been, imposed under this section.

(g) Regulations

The [Director] Board shall issue such regulations as the [Director] Board deems appropriate to implement this section.

(h) Use of penalties for administration

Civil money penalties collected under this section shall be paid to the [Director] Board and, upon approval in an appropriation Act, may be used by the [Director] Board to cover all or part of the cost of rendering services under this chapter.
§ 1718. Rules, regulations, and orders

The Director Board shall have authority from time to time to make, issue, amend, and rescind such rules and regulations and such orders as are necessary or appropriate to the exercise of the functions and powers conferred upon him the Board elsewhere in this chapter. For the purpose of his rules and regulations the rules and regulations of the Board, the Director Board may classify persons and matters within his jurisdiction the jurisdiction of the Bureau of Consumer Financial Protection and prescribe different requirements for different classes of persons or matters.

* * * * * * *

§ 1719. Jurisdiction of offenses and suits

The district courts of the United States, the United States courts of any territory, and the United States District Court for the District of Columbia shall have jurisdiction of offenses and violations under this chapter and under the rules and regulations prescribed by the Director Board pursuant thereto, and concurrent with State courts, of all suits in equity and actions at law brought to enforce any liability or duty created by this chapter. Any such suit or action may be brought to enforce any liability or duty created by this chapter. Any such suit or action may be brought in the district wherein the defendant is found or is an inhabitant or transacts business, or in the district where the offer or sale took place, if the defendant participated therein, and process in such cases may be served in any other district of which the defendant is an inhabitant or wherever the defendant may be found. Judgments and decrees so rendered shall be subject to review as provided in sections 1254 and 1291 of title 28. No case arising under this chapter and brought in any State court of competent jurisdiction shall be removed to any court of the United States, except where the United States or any officer or employee of the United States in his official capacity is a party. No costs shall be assessed for or against the Director Board or any member of the Board in any proceeding under this chapter brought by or against him the Board or any member of the Board in the Supreme Court or such other courts.

TITLE 22—FOREIGN RELATIONS AND INTERCOURSE

CHAPTER 69—CUBAN DEMOCRACY

§ 6005. Sanctions

(a) Prohibition on certain transactions between certain United States firms and Cuba

* * * * * * *

(b) Prohibitions on vessels

(1) Vessels engaging in trade

[Beginning on the 61st day after October 23, 1992, a vessel which enters a port or place in Cuba to engage in the trade of goods or services may not, within 180 days after departure from
such port or place in Cuba, load or unload any freight at any place in the United States, except pursuant to a license issued by the Secretary of the Treasury.

[(2)] (1) Vessels carrying goods or passengers to or from Cuba

Except as specifically authorized by the Secretary of the Treasury, a vessel carrying goods or passengers to or from Cuba or carrying goods in which Cuba or a Cuban national has any interest may not enter a United States port.

[(3)] (2) Inapplicability of ship stores general license

No commodities which may be exported under a general license described in section 771.9 of title 15, Code of Federal Regulations, as in effect on May 1, 1992, may be exported under a general license to any vessel carrying goods or passengers to or from Cuba or carrying goods in which Cuba or a Cuban national has an interest.

[(4)] (3) Definitions

As used in this subsection—

(A) the term “vessel” includes every description of water craft or other contrivance used, or capable of being used, as a means of transportation in water, but does not include aircraft;

(B) the term “United States” includes the territories and possessions of the United States and the customs waters of the United States (as defined in section 1401 of title 19; and

(C) the term “Cuban national” means a national of Cuba, as the term “national” is defined in section 515.302 of title 31, Code of Federal Regulations, as of August 1, 1992.

* * * * * * *

CHAPTER 79—TRADE SANCTIONS REFORM AND EXPORT ENHANCEMENT

§ 7207. Prohibition on United States assistance [and financing]

(a) [Prohibition on United States assistance

[(1) In general

[Notwithstanding] IN GENERAL.—Notwithstanding any other provision of law, no United States Government assistance, including United States foreign assistance, United States export assistance, and any United States credit or guarantees shall be available for exports to Cuba or for commercial exports to Iran, Libya, North Korea, or Sudan.

[(2)] (b) Rule of construction

Nothing in [paragraph (1)] subsection (a) shall be construed to alter, modify, or otherwise affect the provisions of section 6039 of this title or any other provision of law relating to Cuba in effect on the day before October 28, 2000.

[(3)] (c) Waiver

The President may waive the application of [paragraph (1)] subsection (a) with respect to Iran, Libya, North Korea, and Sudan
to the degree the President determines that it is in the national security interest of the United States to do so, or for humanitarian reasons.

(b) Prohibition on financing of agricultural sales to Cuba

(1) In general

No United States person may provide payment or financing terms for sales of agricultural commodities or products to Cuba or any person in Cuba, except in accordance with the following terms (notwithstanding part 515 of title 31, Code of Federal Regulations, or any other provision of law):

(A) Payment of cash in advance.

(B) Financing by third country financial institutions (excluding United States persons or Government of Cuba entities), except that such financing may be confirmed or advised by a United States financial institution.

Nothing in this paragraph authorizes payment terms or trade financing involving a debit or credit to an account of a person located in Cuba or of the Government of Cuba maintained on the books of a United States depository institution.

(2) Penalties

Any private person or entity that violates paragraph (1) shall be subject to the penalties provided in the Trading With the Enemy Act for violations under that Act.

(3) Administration and enforcement

The President shall issue such regulations as are necessary to carry out this section, except that the President, in lieu of issuing new regulations, may apply any regulations in effect on October 28, 2000, pursuant to the Trading With the Enemy Act, with respect to the conduct prohibited in paragraph (1).

(4) Definitions

In this subsection—

(A) the term “financing” includes any loan or extension of credit;

(B) the term “United States depository institution” means any entity (including its foreign branches or subsidiaries) organized under the laws of any jurisdiction within the United States, or any agency, office or branch located in the United States of a foreign entity, that is engaged primarily in the business of banking (including a bank, savings bank, savings association, credit union, trust company, or United States bank holding company); and

(C) the term “United States person” means the Federal Government, any State or local government, or any private person or entity of the United States.
§ 3602. Appointment of probation officers

(a) APPOINTMENT.—A district court of the United States shall appoint qualified persons to serve, with or without compensation, as probation officers within the jurisdiction and under the direction of the court making the appointment. A person appointed as a probation officer in one district may serve in another district with the consent of the appointing court and the court in the other district. The appointing court may, for cause, remove a probation officer appointed to serve with compensation, and may, in its discretion, remove a probation officer appointed to serve without compensation.

§ 3314. 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.

§ 3513. Director review of agency activities; reporting; agency response

(a) **

(c) COMPARABLE TREATMENT.—Notwithstanding any other provision of law, the Director shall treat or review a rule or order prescribed or proposed by the Board of Directors of the Bureau of Consumer Financial Protection on the same
When used in this Act:

§ 30102. Organization of political committees
(a) Treasurer; vacancy; official authorizations
[(g) Filing with and receipt of designations, statements, and reports by Secretary of Senate; forwarding to Commission; filing requirements with Commission; public inspection and preservation of designations, etc.
(1) Designations, statements, and reports required to be filed under this Act by a candidate for the office of Senator, by the principal campaign committee of such candidate, and by the Republican and Democratic Senatorial Campaign Committees shall be filed with the Secretary of the Senate, who shall receive such designations, statements, and reports, as custodian for the Commission.
(2) The Secretary of the Senate shall forward a copy of any designation, statement, or report filed with the Secretary under this subsection to the Commission as soon as possible (but no later than 2 working days) after receiving such designation, statement, or report.]
(3) All designations, statements, and reports required to be filed under this Act, except designations, statements, and reports filed in accordance with paragraph (1), shall be filed with the Commission.

(4) The Secretary of the Senate shall make the designations, statements, and reports received under this subsection available for public inspection and copying in the same manner as the Commission under section 30111(a)(4) of this title, and shall preserve such designations, statements, and reports in the same manner as the Commission under section 30111(a)(5) of this title.

(g) Filing with the Commission.—All designations, statements, and reports required to be filed under this Act shall be filed with the Commission.

§ 30116. Limitations on contributions and expenditures
(a) Dollar limits on contributions

(d) Expenditures by national committee, State committee, or subordinate committee of State committee in connection with general election campaign of candidates for Federal office

(1) Notwithstanding any other provision of law with respect to limitations on expenditures or limitations on contributions, the national committee of a political party and a State committee of a political party, including any subordinate committee of a State committee, may make expenditures in connection with the general election campaign of candidates for Federal office, subject to the limitations contained in paragraphs (2), (3), and (4) of this subsection.

(4) Independent versus coordinated expenditures by party.—

(A) In general.—On or after the date on which a political party nominates a candidate, no committee of the political party may make—

(i) any coordinated expenditure under this subsection with respect to the candidate during the election cycle at any time after it makes any independent expenditure (as defined in section 30101(17) of this title) with respect to the candidate during the election cycle; or

(ii) any independent expenditure (as defined in section 30101(17) of this title) with respect to the candidate during the election cycle at any time after it makes any coordinated expenditure under this subsection with respect to the candidate during the election cycle.

(4) Special rule for direct costs of communications.—The direct costs incurred by a political committee of a
political party for a communication made in connection with
the campaign of a candidate for Federal office shall not be sub-
ject to the limitations contained in paragraphs (2) and (3) un-
less the communication is controlled by, or made at the direc-
tion of, the candidate or an authorized committee of the can-
didate.

COMPETITIVE EQUALITY BANKING ACT OF 1987,
PUBLIC LAW 100–86

TITLE VI—EXPEDITED FUNDS AVAILABILITY

SEC. 603. EXPEDITED FUNDS AVAILABILITY SCHEDULES.

(a) Next Business Day Availability for Certain Depos-
its.—

(d) Time Period Adjustments.—

(1) Reduction generally.—Notwithstanding any other
provision of law, the Board, jointly with the [Director of the
Bureau] Board of Directors of the Bureau of Consumer Finan-
cial Protection, shall, by regulation, reduce the time periods es-
tablished under subsections (b), (c), and (e) of this section to as
short a time as possible and equal to the period of time achiev-
able under the improved check clearing system for a receiving
depository institution to reasonably expect to learn of the non-
payment of most items for each category of checks.

SEC. 604. SAFEGUARD EXCEPTIONS.

(a) New Accounts.—Notwithstanding section 4002 of this
title, in the case of any account established at a depository institu-
tion by a new depositor, the following provisions shall apply with
respect to any deposit in such account during the 30-day period (or
such shorter period as the Board, jointly with the [Director of the
Bureau] Board of Directors of the Bureau of Consumer Financial
Protection, may establish) beginning on the date such account is es-
tablished—

(b) Large or Redeposited Checks; Repeated Overdrafts.—
The Board, jointly with the [Director of the Bureau] Board of Di-
rectors of the Bureau of Consumer Financial Protection, may, by
regulation, establish reasonable exceptions to any time limitation
established under subsection (a)(2), (b), (c), or (e) of section 4002 of
this title for—

(c) Reasonable Cause Exception.—

(1) In general.—In accordance with regulations which the
Board, jointly with the [Director of the Bureau] Board of Di-
rectors of the Bureau of Consumer Financial Protection, shall
prescribe, subsections (a)(2), (b), (c), and (e) of section 4002 of
this title shall not apply with respect to any check deposited
in an account at a depository institution if the receiving depository institution has reasonable cause to believe that the check is uncollectible from the originating depository institution. For purposes of the preceding sentence, reasonable cause to believe requires the existence of facts which would cause a well-grounded belief in the mind of a reasonable person. Such reasons shall be included in the notice required under subsection (f) of this section.

(d) Emergency Conditions.—Subject to such regulations as the Board, jointly with the [Director of the Bureau] Board of Directors of the Bureau of Consumer Financial Protection, may prescribe, subsections (a)(2), (b), (c), and (e) of section 4002 of this title shall not apply to funds deposited by check in any receiving depository institution in the case of—

(e) Prevention of Fraud Losses.—

(1) In general.—The Board, jointly with the [Director of the Bureau] Board of Directors of the Bureau of Consumer Financial Protection, may, by regulation or order, suspend the applicability of this chapter, or any portion thereof, to any classification of checks if the Board, jointly with the [Director of the Bureau] Board of Directors of the Bureau of Consumer Financial Protection, determines that—

(3) Report to Congress.—

(A) Notice of each suspension.—Within 10 days of prescribing any regulation or issuing any order under paragraph (1), the Board, jointly with the [Director of the Bureau] Board of Directors of the Bureau of Consumer Financial Protection, shall transmit a report of such action to the Committee on Banking, Finance and Urban Affairs of the House of Representatives and the Committee on Banking, Housing, and Urban Affairs of the Senate.

(B) Contents of report.—* * *

(ii) evidence considered by the Board, jointly with the [Director of the Bureau] Board of Directors of the Bureau of Consumer Financial Protection, in making the determination under paragraph (1) with respect to such regulation or order; and

(f) Notice of Exception; Availability Within Reasonable Time.—

(1) In general.—* * *

(A) * *

(B) except where other time periods are specifically provided in this chapter, the availability of the funds de-
posited shall be governed by the policy of the receiving de-
pository institution, but shall not exceed a reasonable pe-
riod of time as determined by the Board, jointly with the
[Director of the Bureau] Board of Directors of the Bureau
of Consumer Financial Protection.

(2) Time for notice.—* * *

(A) * * *

(C) In the case of a deposit to which subsection (d) or
(e) of this section applies, notice shall be provided by the
depository institution in accordance with regulations of the
Board, jointly with the [Director of the Bureau] Board of
Directors of the Bureau of Consumer Financial Protection.

* * * * * * *

SEC. 605. DISCLOSURE OF FUNDS AVAILABILITY POLICIES.

(a) Notice for new accounts.—* * *

(b) Preprinted deposit slips.—All preprinted deposit slips
that a depository institution furnishes to its customers shall con-
tain a summary notice, as prescribed by the Board, jointly with the
[Director of the Bureau] Board of Directors of the Bureau of
Consumer Financial Protection, in regulations, that deposited items
may not be available for immediate withdrawal.

* * * * * * *

(d) Posting of notice.—

(1) Specific notice at manned teller stations.—* * *

(2) General notice at automated teller machines.—In
the case of any automated teller machine at which any funds
are received for deposit in an account at any depository institu-
tion, the Board, jointly with the [Director of the Bureau] Board of Directors of the Bureau of Consumer Financial Protection,
shall prescribe, by regulations, that the owner or operator
of such automated teller machine shall post or provide a gen-
eral notice that funds deposited in such machine may not be
immediately available for withdrawal.

* * * * * * *

(f) Model disclosure forms.—

(1) Prepared by board and bureau.—The Board, jointly
with the [Director of the Bureau] Board of Directors of the Bu-
reau of Consumer Financial Protection, shall publish model
disclosure forms and clauses for common transactions to facili-
tate compliance with the disclosure requirements of this sec-
tion and to aid customers by utilizing readily understandable
language.

(2) Use of forms to achieve compliance.—* * *

(A) uses any appropriate model form or clause as pub-
lished by the Board, jointly with the [Director of the Bu-
reau] Board of Directors of the Bureau of Consumer Fi-
nancial Protection, or

* * * * * * *
(3) **Voluntary Use.**—Nothing in this chapter requires the use of any such model form or clause prescribed by the Board, jointly with the **Board of Directors of the Bureau of Consumer Financial Protection**, under this subsection.

(4) **Notice and Comment.**—Model disclosure forms and clauses shall be adopted by the Board, jointly with the **Board of Directors of the Bureau of Consumer Financial Protection**, only after notice duly given in the Federal Register and an opportunity for public comment in accordance with section 553 of title 5.

* * * *

**SEC. 609. REGULATIONS AND REPORTS BY BOARD.**

(a) **In General.**—After notice and opportunity to submit comment in accordance with section 553(c) of title 5, the Board, jointly with the **Board of Directors of the Bureau of Consumer Financial Protection**, shall prescribe regulations—

* * * *

(e) **Consultations.**—In prescribing regulations under subsections (a) and (b), the Board and the **Board of Directors of the Bureau of Consumer Financial Protection**, in the case of subsection (a), and the Board, in the case of subsection (b), shall consult with the Comptroller of the Currency, the Board of Directors of the Federal Deposit Insurance Corporation, and the National Credit Union Administration Board.

**JUDICIAL IMPROVEMENTS ACT OF 1990, PUBLIC LAW 101–650**

**SEC. 203. APPOINTMENT AND NUMBER OF DISTRICT JUDGES.**

(a) **In General.**—* * *

* * *

(c) **Temporary Judgeships.**—The President shall appoint, by and with the advice and consent of the Senate—

(1) 1 additional district judge for the eastern district of California;

* * *

(12) 1 additional district judge for the eastern district of Virginia.

Except with respect to the district of Kansas, the western district of Michigan, the eastern district of Pennsylvania, the district of Hawaii, and the northern district of Ohio, the first vacancy in the office of district judge in each of the judicial districts named in this subsection, occurring 10 years or more after the confirmation date of the judge named to fill the temporary judgeship created by this subsection, shall not be filled. The first vacancy in the office of district judge in the district of Kansas occurring 24 years and 6 months or more after the confirmation date of the judge named to fill the temporary judgeship created for such district under this subsection, shall not be filled. The first va-
cancy in the office of district judge in the western district of Michigan, occurring after December 1, 1995, shall not be filled. The first vacancy in the office of district judge in the eastern district of Pennsylvania, occurring 5 years or more after the confirmation date of the judge named to fill the temporary judgeship created for such district under this subsection, shall not be filled. The first vacancy in the office of district judge in the northern district of Ohio occurring 19 years or more after the confirmation date of the judge named to fill the temporary judgeship created under this subsection shall not be filled. The first vacancy in the office of the district judge in the district of Hawaii occurring 21 years and 6 months or more after the confirmation date of the judge named to fill the temporary judgeship created under this subsection shall not be filled. For districts named in this subsection for which multiple judgeships are created by this Act, the last of those judgeships filled shall be the judgeships created under this section.

**DISTRICT OF COLUMBIA COLLEGE ACCESS ACT OF 1999, PUBLIC LAW 106-98**

**SEC. 3. PUBLIC SCHOOL PROGRAM.**

(a) **GRANTS.—**

(c) **DEFINITIONS.—**

(1) **ELIGIBLE INSTITUTION.—**

(2) **ELIGIBLE STUDENT.—**

(A) **ELIGIBLE STUDENT.—**

(G) (i) for individuals who began an undergraduate course of study prior to school year 2015–2016, is from a family with a taxable annual income of less than $1,000,000 and (ii) for individuals who begin an undergraduate course of study in or after school year 2016–2017, is from a family with a taxable annual income of less than $450,000. Beginning with school year 2017–2018, the Mayor shall adjust the amounts in clauses (i) and (ii) for inflation, as measured by the percentage increase, if any, from the preceding fiscal year in the Consumer Price Index for All Urban Consumers, published by the Bureau of Labor Statistics of the Department of Labor.

**21ST CENTURY DEPARTMENT OF JUSTICE APPROPRIATIONS AUTHORIZATION ACT, PUBLIC LAW 107-273**

**SEC. 312. ADDITIONAL FEDERAL JUDGESHIPS.**

(a) **PERMANENT DISTRICT JUDGES FOR THE DISTRICT COURTS.—**

(c) **TEMPORARY JUDGESHIPS.—**
(1) IN GENERAL.* * *

*(2) VACANCIES NOT FILLED.—The first vacancy in the office of district judge in each of the offices of district judge authorized by this subsection, except in the case of the central district of California and the western district of North Carolina, occurring [13 years] 14 years or more after the confirmation date of the judge named to fill the temporary district judgeship created in the applicable district by this subsection, shall not be filled. The first vacancy in the office of district judge in the central district of California occurring [12 years and 6 months] 13 years and 6 months or more after the confirmation date of the judge named to fill the temporary district judgeship created in that district by this subsection, shall not be filled. The first vacancy in the office of district judge in the western district of North Carolina occurring [11 years] 12 years or more after the confirmation date of the judge named to fill the temporary district judgeship created in that district by this subsection, shall not be filled.

FAIR AND ACCURATE CREDIT TRANSACTIONS ACT OF 2003, PUBLIC LAW 108–159

TITLE V—FINANCIAL LITERACY AND EDUCATION IMPROVEMENT

SEC. 513. ESTABLISHMENT OF FINANCIAL LITERACY AND EDUCATION COMMISSION.

(a) IN GENERAL.—* * *

*(c) MEMBERSHIP.—

(1) COMPOSITION.—The Commission shall be composed of—

(A) * * *

*(C) the [Director] Chairperson of the Board of Directors of the Bureau of Consumer Financial Protection; and

*(d) CHAIRPERSON.—The Secretary of the Treasury shall serve as the Chairperson. The [Director] Chairperson of the Board of Directors of the Bureau of Consumer Financial Protection shall serve as the Vice Chairman.

UNIVERSAL SERVICE ANTIDEFICIENCY TEMPORARY SUSPENSION ACT, PUBLIC LAW 108–494

TITLE III—UNIVERSAL SERVICE

SEC. 302. APPLICATION OF CERTAIN TITLE 31 PROVISIONS TO UNIVERSAL SERVICE FUND.

(a) IN GENERAL.—During the period beginning on the date of enactment of this Act and ending on [December 31, 2016] Decem-
ber 31, 2017, section 1341 and subchapter II of chapter 15 of title 31, United States Code, do not apply—

* * * * * * *

(b) POST-2005 FULFILLMENT OF PROTECTED OBLIGATIONS.—Section 1341 and subchapter II of chapter 15 of title 31, United States Code, do not apply after [December 31, 2016] December 31, 2017, to an expenditure or obligation described in subsection (a)(2) made or authorized during the period described in subsection (a).


TITLE IV

THE JUDICIARY

ADMINISTRATIVE PROVISIONS—THE JUDICIARY

SEC. 406. The existing judgeship for the eastern district of Missouri authorized by section 203(c) of the Judicial Improvements Act of 1990 (Public Law 101–650, 104 Stat. 5089) as amended by Public Law 105–53, as of the effective date of this Act, shall be extended. The first vacancy in the office of district judge in this district occurring [22 years and 6 months] 23 years and 6 months or more after the confirmation date of the judge named to fill the temporary judgeship created by section 203(c) shall not be filled.

HOUSING AND ECONOMIC RECOVERY ACT OF 2008, PUBLIC LAW 110–289

TITLE V—S.A.F.E. MORTGAGE LICENSING ACT

SEC. 1503. DEFINITIONS.

For purposes of this chapter, the following definitions shall apply:

(1) BUREAU.—* * *

* * * * * * *

(6) NATIONAL MORTGAGE LICENSING SYSTEM AND REGISTRY.—The term “Nationwide Mortgage Licensing System and Registry” means a mortgage licensing system developed and maintained by the Conference of State Bank Supervisors and the American Association of Residential Mortgage Regulators for the State licensing and registration of State-licensed loan originators and the registration of registered loan originators or any system established by the [Director] Board under section 5108 of this title.

* * * * * * *
(10) [DIRECTOR] BOARD.—The term “Director” means the Director; “Board” means the Board of Directors of the Bureau of Consumer Financial Protection.

* * * * * * *

(12) STATE-LICENSED LOAN ORIGINATOR.—The term “State-licensed loan originator” means any individual who—

(A) * * *

(C) is licensed by a State or by the [DIRECTOR] Board under section 5107 of this title and registered as a loan originator with, and maintains a unique identifier through, the Nationwide Mortgage Licensing System and Registry.

* * * * * * *

SEC. 1508. BUREAU OF CONSUMER FINANCIAL PROTECTION BACKUP AUTHORITY TO ESTABLISH LOAN ORIGINATOR LICENSING SYSTEM.

(a) BACKUP LICENSING SYSTEM.—If, by the end of the 1-year period, or the 2-year period in the case of a State whose legislature meets only biennially, beginning on July 30, 2008, or at any time thereafter, the [DIRECTOR] Board determines that a State does not have in place by law or regulation a system for licensing and registering loan originators that meets the requirements of sections 5104 and 5105 of this title and subsection (d) of this section, or does not participate in the Nationwide Mortgage Licensing System and Registry, the [DIRECTOR] Board shall provide for the establishment and maintenance of a system for the licensing and registration by the [DIRECTOR] Board of loan originators operating in such State as State-licensed loan originators.

(b) LICENSING AND REGISTRATION REQUIREMENTS.—The system established by the [DIRECTOR] Board under subsection (a) for any State shall meet the requirements of sections 5104 and 5105 of this title for State-licensed loan originators.

(c) UNIQUE IDENTIFIER.—The [DIRECTOR] Board shall coordinate with the Nationwide Mortgage Licensing System and Registry to establish protocols for assigning a unique identifier to each loan originator licensed by the [DIRECTOR] Board as a State-licensed loan originator that will facilitate electronic tracking and uniform identification of, and public access to, the employment history of and the publicly adjudicated disciplinary and enforcement actions against loan originators.

(d) STATE LICENSING LAW REQUIREMENTS.—For purposes of this section, the law in effect in a State meets the requirements of this subsection if the [DIRECTOR] Board determines the law satisfies the following minimum requirements:

* * * * * * *

(e) TEMPORARY EXTENSION OF PERIOD.—The [DIRECTOR] Board may extend, by not more than 24 months, the 1-year or 2-year period, as the case may be, referred to in subsection (a) for the licensing of loan originators in any State under a State licensing law that meets the requirements of sections 5104 and 5105 of this title and subsection (d) if the [DIRECTOR] Board determines that such
State is making a good faith effort to establish a State licensing law that meets such requirements, license mortgage originators under such law, and register such originators with the Nationwide Mortgage Licensing System and Registry.

Section 1509. Backup Authority to Establish a Nationwide Mortgage Licensing and Registry System.

If at any time the Director Board determines that the Nationwide Mortgage Licensing System and Registry is failing to meet the requirements and purposes of this chapter for a comprehensive licensing, supervisory, and tracking system for loan originators, the Director Board shall establish and maintain such a system to carry out the purposes of this chapter and the effective registration and regulation of loan originators.

Section 1512. Confidentiality of Information.

(a) System Confidentiality.—Except as otherwise provided in this section, any requirement under Federal or State law regarding the privacy or confidentiality of any information or material provided to the Nationwide Mortgage Licensing System and Registry or a system established by the Director Board under section 5108 of this title, and any privilege arising under Federal or State law (including the rules of any Federal or State court) with respect to such information or material, shall continue to apply to such information or material after the information or material has been disclosed to the system. Such information and material may be shared with all State and Federal regulatory officials with mortgage industry oversight authority without the loss of privilege or the loss of confidentiality protections provided by Federal and State laws.

(b) Nonapplicability of Certain Requirements.—*

(1) subpoena or discovery, or admission into evidence, in any private civil action or administrative process, unless with respect to any privilege held by the Nationwide Mortgage Licensing System and Registry or the Director Board with respect to such information or material, the person to whom such information or material pertains waives, in whole or in part, in the discretion of such person, that privilege.

Section 1513. Liability Provisions.

The Bureau, any State official or agency, or any organization serving as the administrator of the Nationwide Mortgage Licensing System and Registry or a system established by the Director Board under section 5108 of this title, or any officer or employee of any such entity, shall not be subject to any civil action or proceeding for monetary damages by reason of the good faith action or omission of any officer or employee of any such entity, while acting within the scope of office or employment, relating to the collection, furnishing, or dissemination of information concerning per-
sons who are loan originators or are applying for licensing or registration as loan originators.

SEC. 1514. ENFORCEMENT BY THE BUREAU.

(a) SUMMONS AUTHORITY.—The Director Board may—

(1) examine any books, papers, records, or other data of any loan originator operating in any State which is subject to a licensing system established by the Director Board under section 5107 of this title; and

(2) summon any loan originator referred to in paragraph (1) or any person having possession, custody, or care of the reports and records relating to such loan originator, to appear before the Director Board or any delegate of the Director Board at a time and place named in the summons and to produce such books, papers, records, or other data, and to give testimony, under oath, as may be relevant or material to an investigation of such loan originator for compliance with the requirements of this chapter.

(b) EXAMINATION AUTHORITY.—

(1) IN GENERAL.—If the Director Board establishes a licensing system under section 5107 of this title for any State, the Director Board shall appoint examiners for the purposes of administering such section.

(2) POWER TO EXAMINE.—Any examiner appointed under paragraph (1) shall have power, on behalf of the Director Board, to make any examination of any loan originator operating in any State which is subject to a licensing system established by the Director Board under section 5107 of this title whenever the Director Board determines an examination of any loan originator is necessary to determine the compliance by the originator with this chapter.

(3) REPORT OF EXAMINATION.—Each examiner appointed under paragraph (1) shall make a full and detailed report of examination of any loan originator examined to the Director Board.

(4) ADMINISTRATION OF OATHS AND AFFIRMATIONS; EVIDENCE.—In connection with examinations of loan originators operating in any State which is subject to a licensing system established by the Director Board under section 5107 of this title, or with other types of investigations to determine compliance with applicable law and regulations, the Director Board and examiners appointed by the Director Board may administer oaths and affirmations and examine and take and preserve testimony under oath as to any matter in respect to the affairs of any such loan originator.

(5) ASSESSMENTS.—The cost of conducting any examination of any loan originator operating in any State which is subject to a licensing system established by the Director Board under section 5107 of this title shall be assessed by the Director Board against the loan originator to meet the expenses of the Board in carrying out such examination.

(c) CEASE AND DESIST PROCEEDING.—
Authority of Director Board.—If the Director Board finds, after notice and opportunity for hearing, that any person is violating, has violated, or is about to violate any provision of this chapter, or any regulation thereunder, with respect to a State which is subject to a licensing system established by the Director Board under section 5107 of this title, the Director Board may publish such findings and enter an order requiring such person, and any other person that is, was, or would be a cause of the violation, due to an act or omission the person knew or should have known would contribute to such violation, to cease and desist from committing or causing such violation and any future violation of the same provision, rule, or regulation. Such order may, in addition to requiring a person to cease and desist from committing or causing a violation, require such person to comply, or to take steps to effect compliance, with such provision or regulation, upon such terms and conditions and within such time as the Director Board may specify in such order. Any such order may, as the Director Board deems appropriate, require future compliance or steps to effect future compliance, either permanently or for such period of time as the Director Board may specify, with such provision or regulation with respect to any loan originator.

Hearing.—The notice instituting proceedings pursuant to paragraph (1) shall fix a hearing date not earlier than 30 days nor later than 60 days after service of the notice unless an earlier or a later date is set by the Director Board with the consent of any respondent so served.

Temporary Order.—Whenever the Director Board determines that the alleged violation or threatened violation specified in the notice instituting proceedings pursuant to paragraph (1), or the continuation thereof, is likely to result in significant dissipation or conversion of assets, significant harm to consumers, or substantial harm to the public interest prior to the completion of the proceedings, the Director Board may enter a temporary order requiring the respondent to cease and desist from the violation or threatened violation and to take such action to prevent the violation or threatened violation and to prevent dissipation or conversion of assets, significant harm to consumers, or substantial harm to the public interest as the Director Board deems appropriate pending completion of such proceedings. Such an order shall be entered only after notice and opportunity for a hearing, unless the Director Board determines that notice and hearing prior to entry would be impracticable or contrary to the public interest. A temporary order shall become effective upon service upon the respondent and, unless set aside, limited, or suspended by the Director Board or a court of competent jurisdiction, shall remain effective and enforceable pending the completion of the proceedings.

Review of Temporary Orders.—

Review by Director Board.—At any time after the respondent has been served with a temporary cease and desist order pursuant to paragraph (3), the respondent
may apply to the [Director] Board to have the order set aside, limited, or suspended. If the respondent has been served with a temporary cease and desist order entered without a prior hearing before the [Director] Board, the respondent may, within 10 days after the date on which the order was served, request a hearing on such application and the [Director] Board shall hold a hearing and render a decision on such application at the earliest possible time.

(B) JUDICIAL REVIEW.—Within—

(i) 10 days after the date the respondent was served with a temporary cease and desist order entered with a prior hearing before the [Director] Board; or

(ii) 10 days after the [Director] Board renders a decision on an application and hearing under paragraph (1), with respect to any temporary cease and desist order entered without a prior hearing before the [Director] Board, the respondent may apply to the United States district court for the district in which the respondent resides or has its principal place of business, or for the District of Columbia, for an order setting aside, limiting, or suspending the effectiveness or enforcement of the order, and the court shall have jurisdiction to enter such an order. A respondent served with a temporary cease and desist order entered without a prior hearing before the [Director] Board may not apply to the court except after hearing and decision by the Director on the respondent's application under subparagraph (A).

(C) NO AUTOMATIC STAY OF TEMPORARY ORDER.—The commencement of proceedings under subparagraph (B) shall not, unless specifically ordered by the court, operate as a stay of the [Secretary's order] order of the Board.

(5) AUTHORITY OF THE [DIRECTOR] BOARD TO PROHIBIT PERSONS FROM SERVING AS LOAN ORIGINATORS.—In any cease and desist proceeding under paragraph (1), the [Director] Board may issue an order to prohibit, conditionally or unconditionally, and permanently or for such period of time as the [Director] Board shall determine, any person who has violated this chapter or regulations thereunder, from acting as a loan originator if the conduct of that person demonstrates unfitness to serve as a loan originator.

(d) AUTHORITY OF THE [DIRECTOR] BOARD TO ASSESS MONEY PENALTIES.—

(1) IN GENERAL.—The [Director] Board may impose a civil penalty on a loan originator operating in any State which is subject to a licensing system established by the [Director] Board under section 5107 of this title, if the [Director] Board finds, on the record after notice and opportunity for hearing, that such loan originator has violated or failed to comply with any requirement of this chapter or any regulation prescribed
by the [Director] Board under this chapter or order issued under subsection (c).

* * * * * * *

SEC. 1516. REPORTS AND RECOMMENDATIONS TO CONGRESS.

(a) ANNUAL REPORTS.—Not later than 1 year after July 30, 2008, and annually thereafter, the [Director] Board shall submit a report to Congress on the effectiveness of the provisions of this chapter, including legislative recommendations, if any, for strengthening consumer protections, enhancing examination standards, streamlining communication between all stakeholders involved in residential mortgage loan origination and processing, and establishing performance based bonding requirements for mortgage originators or institutions that employ such brokers.

(b) LEGISLATIVE RECOMMENDATIONS.—Not later than 6 months after July 30, 2008, the [Director] Board shall make recommendations to Congress on legislative reforms to the Real Estate Settlement Procedures Act of 1974, that the [Director] Board deems appropriate to promote more transparent disclosures, allowing consumers to better shop and compare mortgage loan terms and settlement costs.

SEC. 1517. STUDY AND REPORTS ON DEFAULTS AND FORECLOSURES.

(a) STUDY REQUIRED.—The [Director] Board shall conduct an extensive study of the root causes of default and foreclosure of home loans, using as much empirical data as is available.

(b) PRELIMINARY REPORT TO CONGRESS.—Not later than 6 months after July 30, 2008, the [Director] Board shall submit to Congress a preliminary report regarding the study required by this section.

(c) FINAL REPORT TO CONGRESS.—Not later than 12 months after July 30, 2008, the [Director] Board shall submit to Congress a final report regarding the results of the study required by this section, which shall include any recommended legislation relating to the study, and recommendations for best practices and for a process to provide targeted assistance to populations with the highest risk of potential default or foreclosure.

DODD-FRANK WALL STREET REFORM AND CONSUMER PROTECTION ACT, PUBLIC LAW 111-203

TITLE I—FINANCIAL STABILITY

SUBTITLE A—Financial Stability Oversight Council

SEC. 111. FINANCIAL STABILITY OVERSIGHT COUNCIL ESTABLISHED.

(a) ESTABLISHMENT.—*

(b) MEMBERSHIP.—*

(1) VOTING MEMBERS.—*

(A) * * *
TITLE X—BUREAU OF CONSUMER FINANCIAL PROTECTION

SEC. 1002. DEFINITIONS.

Except as otherwise provided in this title, for purposes of this title, the following definitions shall apply:

(1) **AFFILIATE.**—*

(10) **DIRECTOR.**—The term “Director” means the Director of the Bureau.

(10) **BOARD.**—The term “Board” means the Board of Directors of the Bureau of Consumer Financial Protection.

(29) **TRANSMITTING OR EXCHANGING FUNDS.**—The term “transmitting or exchanging funds” means receiving currency, monetary value, or payment instruments from a consumer for the purpose of exchanging or transmitting the same by any means, including transmission by wire, facsimile, electronic transfer, courier, the Internet, or through bill payment services or through other businesses that facilitate third-party transfers within the United States or to or from the United States.

(30) **CHAIRPERSON.**—The term “Chairperson” means the Chairperson of the Board of Directors of the Bureau of Consumer Financial Protection.

SUBTITLE A—BUREAU OF CONSUMER FINANCIAL PROTECTION

SEC. 1011. ESTABLISHMENT OF THE BUREAU OF CONSUMER FINANCIAL PROTECTION.

(a) **BUREAU ESTABLISHED.**—There is established in the Federal Reserve System, an independent bureau to be known as the “Bureau of Consumer Financial Protection”, which shall regulate the offering and provision of consumer financial products or services under the Federal consumer financial laws. The Bureau shall be considered an Executive agency, as defined in section 105 of title 5. Except as otherwise provided expressly by law, all Federal laws dealing with public or Federal contracts, property, works, officers, employees, budgets, or funds, including the provisions of chapters 5 and 7 of title 5, shall apply to the exercise of the powers of the Bureau.

[(b) **DIRECTOR AND DEPUTY DIRECTOR.**—

[(1) **IN GENERAL.**—There is established the position of the Director, who shall serve as the head of the Bureau.

[(2) **APPOINTMENT.**—Subject to paragraph (3), the Director shall be appointed by the President, by and with the advice and consent of the Senate.

[(3) **QUALIFICATION.**—The President shall nominate the Director from among individuals who are citizens of the United States.
(4) COMPENSATION.—The Director shall be compensated at the rate prescribed for level II of the Executive Schedule under section 5313 of title 5.

(5) DEPUTY DIRECTOR.—There is established the position of Deputy Director, who shall—
(A) be appointed by the Director; and
(B) serve as acting Director in the absence or unavailability of the Director.

(c) TERM.—
(1) IN GENERAL.—The Director shall serve for a term of 5 years.

(2) EXPIRATION OF TERM.—An individual may serve as Director after the expiration of the term for which appointed, until a successor has been appointed and qualified.

(3) REMOVAL FOR CAUSE.—The President may remove the Director for inefficiency, neglect of duty, or malfeasance in office.

(d) SERVICE RESTRICTION.—No Director or Deputy Director may hold any office, position, or employment in any Federal reserve bank, Federal home loan bank, covered person, or service provider during the period of service of such person as Director or Deputy Director.

(b) MANAGEMENT OF THE BUREAU.—
(1) IN GENERAL.—The management of the Bureau shall be vested in a Board of Directors consisting of 5 members, who shall be appointed by the President, by and with the advice and consent of the Senate, from among individuals who—
(A) are citizens of the United States; and
(B) have developed strong competency and understanding of, and have experience working with, financial products and services.

(2) TERMS.—
(A) IN GENERAL.—Except as provided in subparagraph (B), each member of the Board, including the Chairperson, shall serve for a term of 5 years.

(B) STAGGERED TERMS.—The members of the Board shall serve staggered terms, which shall initially be for terms of 1, 2, 3, 4, and 5 years, respectively, and such members shall be appointed such that, after the appointments of the initial 5 members of the Board, members of different political parties are appointed alternately.

(C) REMOVAL.—The President may remove any member of the Board for inefficiency, neglect of duty, or malfeasance in office.

(D) VACANCIES.—Any member of the Board appointed to fill a vacancy occurring before the expiration of the term to which the predecessor of that member was appointed (including the Chairperson) shall be appointed only for the remainder of the term.
(E) CONTINUATION OF SERVICE.—Each member of the Board may continue to serve after the expiration of the term of office to which that member was appointed until a successor has been appointed by the President and confirmed by the Senate, except that a member may not continue to serve more than 1 year after the date on which the term of that member would otherwise expire.

(F) SUCCESSIVE TERMS.—A member of the Board may not be reappointed to a second consecutive term, except that an initial member of the Board appointed for less than a 5-year term may be reappointed to a full 5-year term and a future member appointed to fill an unexpired term may be reappointed for a full 5-year term.

(3) AFFILIATION.—Not more than 3 members of the Board shall be members of any 1 political party.

(4) CHAIRPERSON OF THE BOARD.—

(A) APPOINTMENT.—The President shall appoint 1 of the 5 members of the Board to serve as Chairperson of the Board.

(B) AUTHORITY.—The Chairperson shall be the principal executive officer of the Bureau, and shall exercise all of the executive and administrative functions of the Bureau, including with respect to—

(i) the supervision of personnel employed by the Bureau (other than personnel employed regularly and full time in the immediate offices of members of the Board other than the Chairperson);

(ii) the distribution of business among personnel appointed and supervised by the Chairperson and among administrative units of the Bureau; and

(iii) the use and expenditure of funds.

(C) LIMITATION.—In carrying out any of the functions of the Chairperson under this paragraph, the Chairperson shall be governed by general policies of the Bureau and by such regulatory decisions, findings, and determinations as the Bureau may by law be authorized to make.

(D) REQUESTS OR ESTIMATES RELATED TO APPROPRIATIONS.—Any request or estimate for regular, supplemental, or deficiency appropriations on behalf of the Bureau, including any request for a transfer of funds under section 1017(a), may not be submitted by the Chairperson without the prior approval of the Board.

(E) VACANCY.—The President may designate a member of the Board to serve as Acting Chairperson in the event of a vacancy in the office of the Chairperson.

(5) COMPENSATION.—

(A) CHAIRPERSON.—The Chairperson shall receive compensation at the rate prescribed for level I of the Executive Schedule under section 5312 of title 5, United States Code.

(B) OTHER MEMBERS OF THE BOARD.—The 4 members of the Board other than the Chairperson shall each receive
compensation at the rate prescribed for level II of the Executive Schedule under section 5313 of title 5, United States Code.

(6) OTHER EMPLOYMENT PROHIBITED.—A member of the Board may not engage in any other business, vocation, or employment.

[(e)] (c) OFFICES.—The principal office of the Bureau shall be in the District of Columbia. The Director may establish regional offices of the Bureau, including in cities in which the Federal reserve banks, or branches of such banks, are located, in order to carry out the responsibilities assigned to the Bureau under the Federal consumer financial laws.

SEC. 1012. EXECUTIVE AND ADMINISTRATIVE POWERS.

(a) POWERS OF THE BUREAU.—*

(1) * * *

* * * * * * * * * * * *

(8) the distribution of business among personnel [appointed and supervised by the Director] appointed by the Board and supervised by the Chairperson and among administrative units of the Bureau;

* * * * * * * * * * * *

(b) DELEGATION OF AUTHORITY.—The [Director] Board of the Bureau may delegate to any duly authorized employee, representative, or agent any power vested in the Bureau by law.

(c) AUTONOMY OF THE BUREAU.—*

(1) COORDINATION WITH THE BOARD OF GOVERNORS.—* *

(2) AUTONOMY.—Notwithstanding the authorities granted to the Board of Governors under the Federal Reserve Act, the Board of Governors may not—

(A) intervene in any matter or proceeding before the [Director] Board, including examinations or enforcement actions, unless otherwise specifically provided by law;

* * * * * * * * * * * *

(4) RECOMMENDATIONS AND TESTIMONY.—No officer or agency of the United States shall have any authority to require [the Director] any member of the Board or any other officer of the Bureau to submit legislative recommendations, or testimony or comments on legislation, to any officer or agency of the United States for approval, comments, or review prior to the submission of such recommendations, testimony, or comments to the Congress, if such recommendations, testimony, or comments to the Congress include a statement indicating that the views expressed therein are those of [the Director] any member of the Board or such officer, and do not necessarily reflect the views of the Board of Governors or the President.

* * * * * * * * * * * *

SEC. 1013. ADMINISTRATION.

(a) PERSONNEL.—*

(1) APPOINTMENT.—
(A) IN GENERAL.—The [Director] Board may fix the number of, and appoint and direct, all employees of the Bureau, in accordance with the applicable provisions of title 5.

(B) EMPLOYEES OF THE BUREAU.—The [Director] Board is authorized to employ attorneys, compliance examiners, compliance supervision analysts, economists, statisticians, and other employees as may be deemed necessary to conduct the business of the Bureau. Unless otherwise provided expressly by law, any individual appointed under this section shall be an employee as defined in section 2105 of title 5 and subject to the provisions of such title and other laws generally applicable to the employees of an Executive agency.

(C) WAIVER AUTHORITY.—

(i) IN GENERAL.—In making any appointment under subparagraph (A), the [Director] Board may waive the requirements of chapter 33 of title 5, and the regulations implementing such chapter, to the extent necessary to appoint employees on terms and conditions that are consistent with those set forth in section 11(1) of the Federal Reserve Act (12 U.S.C. 248(1)), while providing for—

(ii) VETERANS PREFERENCES.—In implementing this subparagraph, the [Director] Board shall comply with the provisions of section 2302(b)(11),1 regarding veterans’ preference requirements, in a manner consistent with that in which such provisions are applied under chapter 33 of title 5. The authority under this subparagraph to waive the requirements of that chapter 33 shall expire 5 years after July 21, 2010.

(2) COMPENSATION.—Notwithstanding any otherwise applicable provision of title 5 concerning compensation, including the provisions of chapter 51 and chapter 53, the following provisions shall apply with respect to employees of the Bureau:

(A) The rates of basic pay for all employees of the Bureau may be set and adjusted by the [Director] Board.

(B) The [Director] Board shall at all times provide compensation (including benefits) to each class of employees that, at a minimum, are comparable to the compensation and benefits then being provided by the Board of Governors for the corresponding class of employees.

(b) SPECIFIC FUNCTIONAL UNITS.—

(1) RESEARCH.—The [Director] Board shall establish a unit whose functions shall include researching, analyzing, and reporting on—

(2) COMMUNITY AFFAIRS.—The [Director] Board shall establish a unit whose functions shall include providing informa-
tion, guidance, and technical assistance regarding the offering and provision of consumer financial products or services to traditionally underserved consumers and communities.

(3) COLLECTING AND TRACKING COMPLAINTS.—
   (A) IN GENERAL.—The [Director] Board shall establish a unit whose functions shall include establishing a single, toll-free telephone number, a website, and a database or utilizing an existing database to facilitate the centralized collection of, monitoring of, and response to consumer complaints regarding consumer financial products or services. The [Director] Board shall coordinate with the Federal Trade Commission or other Federal agencies to route complaints to such agencies, where appropriate.

* * * * * * *

(C) REPORTS TO THE CONGRESS.—The [Director] Board shall present an annual report to Congress not later than March 31 of each year on the complaints received by the Bureau in the prior year regarding consumer financial products and services. Such report shall include information and analysis about complaint numbers, complaint types, and, where applicable, information about resolution of complaints.

* * * * * * *

(c) OFFICE OF FAIR LENDING AND EQUAL OPPORTUNITY.—
   (1) ESTABLISHMENT.—The [Director] Board shall establish within the Bureau the Office of Fair Lending and Equal Opportunity.

   (2) FUNCTIONS.—The Office of Fair Lending and Equal Opportunity shall have such powers and duties as the [Director] Board may delegate to the Office, including—

   * * * * * * *

   (3) ADMINISTRATION OF OFFICE.—There is established the position of [Assistant Director] Head of Office of the Bureau for Fair Lending and Equal Opportunity, who—

   (A) shall be appointed by [the Director] the Board; and

   (B) shall carry out such duties as [the Director] the Board may delegate to such [Assistant Director] Head of Office.

(d) OFFICE OF FINANCIAL EDUCATION.—
   (1) ESTABLISHMENT.—The [Director] Board shall establish an Office of Financial Education, which shall be responsible for developing and implementing initiatives intended to educate and empower consumers to make better informed financial decisions.

   * * * * * * *

   (3) COORDINATION.—* * *

   (A) * * *
(B) working with the research unit established by the
[Director] Board to conduct research related to consumer
financial education and counseling.

(4) REPORT.—Not later than 24 months after the des-
ignated transfer date, and annually thereafter, the [Director] Board
shall submit a report on its financial literacy activities
and strategy to improve financial literacy of consumers to—

(e) OFFICE OF SERVICE MEMBER AFFAIRS.—

(1) IN GENERAL.—The [Director] Board shall establish an
Office of Service Member Affairs, which shall be responsible for
developing and implementing initiatives for service members
and their families intended to—

(2) COORDINATION.—

(A) REGIONAL SERVICES.—The [Director] Board is au-
thorized to assign employees of the Bureau as may be
deemed necessary to conduct the business of the Office of
Service Member Affairs, including by establishing and
maintaining the functions of the Office in regional offices
of the Bureau located near military bases, military treat-
ment facilities, or other similar military facilities.

(B) AGREEMENTS.—The [Director] Board is authorized
to enter into memoranda of understanding and similar
agreements with the Department of Defense, including any
branch or agency as authorized by the department, in
order to carry out the business of the Office of Service
Member Affairs.

(g) OFFICE OF FINANCIAL PROTECTION FOR OLDER AMERI-
CANS.—

(1) ESTABLISHMENT.—Before the end of the 180-day period
beginning on the designated transfer date, the [Director] Board
shall establish the Office of Financial Protection for Older Americans, the functions of which shall include activities
designed to facilitate the financial literacy of individuals who
have attained the age of 62 years or more (in this subsection,
referred to as “seniors”) on protection from unfair, deceptive,
and abusive practices and on current and future financial
choices, including through the dissemination of materials to
seniors on such topics.

(2) [ASSISTANT DIRECTOR] HEAD OF THE OFFICE.—The Of-
fice of Financial Protection for Older Americans (in this sub-
section referred to as the “Office”) shall be headed by [an as-
assistant director] the Head of the Office of Financial Protection
for Older Americans.

SEC. 1014. CONSUMER ADVISORY BOARD.

(a) ESTABLISHMENT REQUIRED.—The [Director] Board shall es-

Bureau in the exercise of its functions under the Federal consumer financial laws, and to provide information on emerging practices in the consumer financial products or services industry, including regional trends, concerns, and other relevant information.

(b) MEMBERSHIP.—In appointing the members of the Consumer Advisory Board, the [Director] Board shall seek to assemble experts in consumer protection, financial services, community development, fair lending and civil rights, and consumer financial products or services and representatives of depository institutions that primarily serve underserved communities, and representatives of communities that have been significantly impacted by higher-priced mortgage loans, and seek representation of the interests of covered persons and consumers, without regard to party affiliation. Not fewer than 6 members shall be appointed upon the recommendation of the regional Federal Reserve Bank Presidents, on a rotating basis.

(c) MEETINGS.—The Consumer Advisory Board shall meet from time to time at the call of the [Director] Board, but, at a minimum, shall meet at least twice in each year.

(d) COMPENSATION AND TRAVEL EXPENSES.—* * *

(1) be entitled to receive compensation at a rate fixed by the [Director] Board while attending meetings of the Consumer Advisory Board, including travel time; and

SEC. 1016. APPEARANCES BEFORE AND REPORTS TO CONGRESS.

(a) APPEARANCES BEFORE CONGRESS.—The [Director of the Bureau] Chairperson shall appear before the Committee on Banking, Housing, and Urban Affairs of the Senate and the Committee on Financial Services and the Committee on Energy and Commerce of the House of Representatives at semi-annual hearings regarding the reports required under subsection (b).

SEC. 1017. FUNDING; PENALTIES AND FINES.

(a) TRANSFER OF FUNDS FROM BOARD OF GOVERNORS.—

(1) IN GENERAL.—Each year (or quarter of such year), beginning on the designated transfer date, and each quarter thereafter, the Board of Governors shall transfer to the Bureau from the combined earnings of the Federal Reserve System, the amount determined by the [Director] Board to be reasonably necessary to carry out the authorities of the Bureau under Federal consumer financial law, taking into account such other sums made available to the Bureau from the preceding year (or quarter of such year).

(2) FUNDING CAP.—

(A) IN GENERAL.—* * *

(B) REVIEWABILITY.—Notwithstanding any other provision in this title, the funds derived from the Federal Reserve System pursuant to this subsection shall not be sub-
ject to review by the Committees on Appropriations of the House of Representatives and the Senate. [Repealed.]

(4) BUDGET AND FINANCIAL MANAGEMENT.—

(A) FINANCIAL OPERATING PLANS AND FORECASTS.—The [Director shall] Board shall provide to the Director of the Office of Management and Budget copies of the financial operating plans and forecasts of the [Director,] Board, as prepared by the [Director in] Board in the ordinary course of the operations of the Bureau, and copies of the quarterly reports of the financial condition and results of operations of the Bureau, as prepared by the [Director in] Board in the ordinary course of the operations of the Bureau.

(D) ASSERTION OF INTERNAL CONTROLS.—The [Director] Board shall provide to the Comptroller General of the United States an assertion as to the effectiveness of the internal controls that apply to financial reporting by the Bureau, using the standards established in section 3512(c) of title 31.

(E) RULE OF CONSTRUCTION.—This subsection may not be construed as implying any obligation on the part of the [Director to] Board to consult with or obtain the consent or approval of the Director of the Office of Management and Budget with respect to any report, plan, forecast, or other information referred to in subparagraph (A) or any jurisdiction or oversight over the affairs or operations of the Bureau.

(5) AUDIT OF THE BUREAU.—

(A) IN GENERAL.—

(C) ASSISTANCE AND COSTS.—For the purpose of conducting an audit under this subsection, the Comptroller General may, in the discretion of the Comptroller General, employ by contract, without regard to section 6101 of title 41, professional services of firms and organizations of certified public accountants for temporary periods or for special purposes. Upon the request of the Comptroller General, the [Director of the Bureau] Chairperson shall transfer to the Government Accountability Office from funds available, the amount requested by the Comptroller General to cover the full costs of any audit and report conducted by the Comptroller General. The Comptroller General shall credit funds transferred to the account established for salaries and expenses of the Government Accountability Office, and such amount shall be available upon receipt and without fiscal year limitation to cover the full costs of the audit and report.
(c) USE OF FUNDS.—

(1) IN GENERAL.—Funds obtained by, transferred to, or credited to the Bureau Fund shall be immediately available to the Bureau and under the control of the [Director,] Board, and shall remain available until expended, to pay the expenses of the Bureau in carrying out its duties and responsibilities. The compensation of the [Director and] the members of the Board and other employees of the Bureau and all other expenses thereof may be paid from, obtained by, transferred to, or credited to the Bureau Fund under this section.

* * * * * * *

(e) AUTHORIZATION OF APPROPRIATIONS; ANNUAL REPORT.—

(1) DETERMINATION REGARDING NEED FOR APPROPRIATED FUNDS.—

(A) IN GENERAL.—The [Director] Board is authorized to determine that sums available to the Bureau under this section will not be sufficient to carry out the authorities of the Bureau under Federal consumer financial law for the upcoming year.

(B) REPORT REQUIRED.—When making a determination under subparagraph (A), the [Director] Board shall prepare a report regarding the funding of the Bureau, including the assets and liabilities of the Bureau, and the extent to which the funding needs of the Bureau are anticipated to exceed the level of the amount set forth in subsection (a)(2). The [Director] Board shall submit the report to the President and to the Committee on Appropriations of the Senate and the Committee on Appropriations of the House of Representatives.

(2) AUTHORIZATION OF APPROPRIATIONS.—If the [Director] Board makes the determination and submits the report pursuant to paragraph (1), there are hereby authorized to be appropriated to the Bureau, for the purposes of carrying out the authorities granted in Federal consumer financial law, $200,000,000 for each of fiscal years 2010, 2011, 2012, 2013, and 2014.

* * * * * * *

(4) ANNUAL REPORT.—The [Director] Board shall prepare and submit a report, on an annual basis, to the Committee on Appropriations of the Senate and the Committee on Appropriations of the House of Representatives regarding the financial operating plans and forecasts of the [Director] Board, the financial condition and results of operations of the Bureau, and the sources and application of funds of the Bureau, including any funds appropriated in accordance with this subsection.

* * * * * * *

SUBTITLE B—GENERAL POWERS OF THE BUREAU

SEC. 1022. RULEMAKING AUTHORITY.

(a) IN GENERAL.—* * *
(b) RULEMAKING, ORDERS, AND GUIDANCE.—

(1) GENERAL AUTHORITY.—The [Director] Board may prescribe rules and issue orders and guidance, as may be necessary or appropriate to enable the Bureau to administer and carry out the purposes and objectives of the Federal consumer financial laws, and to prevent evasions thereof.

SEC. 1024. SUPERVISION OF NONDEPOSITORY COVERED PERSONS.

(a) SCOPE OF COVERAGE.—

(b) SUPERVISION.—

(1) IN GENERAL.—

(5) PRESERVATION OF AUTHORITY.—Nothing in this title may be construed as limiting the authority of the [Director] Board to require reports from persons described in subsection (a)(1), as permitted under paragraph (1), regarding information owned or under the control of such person, regardless of whether such information is maintained, stored, or processed by another person.

SEC. 1025. SUPERVISION OF VERY LARGE BANKS, SAVINGS ASSOCIATIONS, AND CREDIT UNIONS.

(a) SCOPE OF COVERAGE.—

(b) SUPERVISION.—

(1) IN GENERAL.—

(4) PRESERVATION OF AUTHORITY.—Nothing in this title may be construed as limiting the authority of the [Director] Board to require reports from a person described in subsection (a), as permitted under paragraph (1), regarding information owned or under the control of such person, regardless of whether such information is maintained, stored, or processed by another person.

SEC. 1026. OTHER BANKS, SAVINGS ASSOCIATIONS, AND CREDIT UNIONS.

(a) SCOPE OF COVERAGE.—

(b) REPORTS.—The [Director] Board may require reports from a person described in subsection (a), as necessary to support the role of the Bureau in implementing Federal consumer financial law, to support its examination activities under subsection (c), and to assess and detect risks to consumers and consumer financial markets.
(1) Use of existing reports.—*

(2) Preservation of authority.—Nothing in this subsection may be construed as limiting the authority of the [Director] Board from requiring from a person described in subsection (a), as permitted under paragraph (1), information owned or under the control of such person, regardless of whether such information is maintained, stored, or processed by another person.

SEC. 1027. LIMITATIONS ON AUTHORITIES OF THE BUREAU; PRESERVATION OF AUTHORITIES.

(a) Exclusion for merchants, retailers, and other sellers of nonfinancial goods or services.—*

(c) Exclusion for manufactured home retailers and modular home retailers.—

(1) In general.—The [Director] Board may not exercise any rulemaking, supervisory, enforcement, or other authority over a person to the extent that—

(l) Exclusion for activities relating to charitable contributions.—

(1) In general.—The [Director] Board and the Bureau may not exercise any rulemaking, supervisory, enforcement, or other authority, including authority to order penalties, over any activities related to the solicitation or making of voluntary contributions to a tax-exempt organization as recognized by the Internal Revenue Service, by any agent, volunteer, or representative of such organizations to the extent the organization, agent, volunteer, or representative thereof is soliciting or providing advice, information, education, or instruction to any donor or potential donor relating to a contribution to the organization.

SEC. 1035. PRIVATE EDUCATION LOAN OMBUDSMAN.

(a) Establishment.—The Secretary, in consultation with the [Director] Board, shall designate a Private Education Loan Ombudsman (in this section referred to as the “Ombudsman”) within the Bureau, to provide timely assistance to borrowers of private education loans.

(b) Public Information.—The Secretary and the [Director] Board shall disseminate information about the availability and functions of the Ombudsman to borrowers and potential borrowers, as well as institutions of higher education, lenders, guaranty agencies, loan servicers, and other participants in private education student loan programs.
(c) **FUNCTIONS OF OMBUDSMAN.**

(1) in accordance with regulations of the [Director] Board, receive, review, and attempt to resolve informally complaints from borrowers of loans described in subsection (a), including, as appropriate, attempts to resolve such complaints in collaboration with the Department of Education and with institutions of higher education, lenders, guaranty agencies, loan servicers, and other participants in private education loan programs;

(4) make appropriate recommendations to the [Director] Board, the Secretary, the Secretary of Education, the Committee on Banking, Housing, and Urban Affairs and the Committee on Health, Education, Labor, and Pensions of the Senate and the Committee on Financial Services and the Committee on Education and Labor of the House of Representatives.

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**SUBTITLE F—TRANSFER OF FUNCTIONS AND PERSONNEL; TRANSITIONAL PROVISIONS**

**SEC. 1061. TRANSFER OF CONSUMER FINANCIAL PROTECTION FUNCTIONS.**

(a) **DEFINED TERMS.**—For purposes of this part—

(c) **AUTHORITIES OF THE PRUDENTIAL REGULATORS.**

(1) **EXAMINATION.**

(2) **ENFORCEMENT.**

(A) **LIMITATION.**

(C) **STATUTORY ENFORCEMENT.**

(i) the Federal Credit Union Act (12 U.S.C. 1751 et seq.), by the National Credit Union Administration Board with respect to any covered person or service provider that is an insured credit union, or service provider thereto, or any affiliate of an insured credit union, who is subject to the jurisdiction of the [the Board] the National Credit Union Administration Board under that Act; and

**SEC. 1066. INTERIM AUTHORITY OF THE SECRETARY**

(a) **IN GENERAL.**—The Secretary is authorized to perform the functions of the Bureau under this part until the first Director of the Bureau is confirmed by the Senate in accordance with section 5491 of this title.
SEC. 1073. REMITTANCE TRANSFERS.
(a) TREATMENT OF REMITTANCE TRANSFERS.—*

(e) REPORT ON FEASIBILITY OF AND IMPEDIMENTS TO USE OF REMITTANCE HISTORY IN CALCULATION OF CREDIT SCORE.—Before the end of the 365-day period beginning on the date of enactment of this Act, the [Director] Board shall submit a report to the President, the Committee on Banking, Housing, and Urban Affairs of the Senate, and the Committee on Financial Services of the House of Representatives regarding—

SEC. 1077. REPORT ON PRIVATE EDUCATION LOANS AND PRIVATE EDUCATIONAL LENDERS.
(a) REPORT.—Not later than 2 years after the date of enactment of this Act, the [Director] Board and the Secretary of Education, in consultation with the Commissioners of the Federal Trade Commission, and the Attorney General of the United States, shall submit a report to the Committee on Banking, Housing, and Urban Affairs and the Committee on Health, Education, Labor, and Pensions of the Senate and the Committee on Financial Services and the Committee on Education and Labor of the House of Representatives, on private education loans (as that term is defined in section 140 of the Truth in Lending Act (15 U.S.C. 1650)) and private educational lenders (as that term is defined in such section).

SEC. 1079. REVIEW, REPORT, AND PROGRAM WITH RESPECT TO EXCHANGE FACILITATORS.
(a) REVIEW.—The [Director] Board shall review all Federal laws and regulations relating to the protection of consumers who use exchange facilitators for transactions primarily for personal, family, or household purposes.

(b) REPORT.—Not later than 1 year after the designated transfer date, the [Director] Board shall submit to Congress a report describing—

TITLE XIV—MORTGAGE REFORM AND ANTI-PREDATORY LENDING ACT

SUBTITLE D—OFFICE OF HOUSING COUNSELING

SEC. 1447. DEFAULT AND FORECLOSURE DATABASE
(a) ESTABLISHMENT.—The Secretary of Housing and Urban Development and the [Director] Board of Directors of the Bureau, in consultation with the Federal agencies responsible for regulation of banking and financial institutions involved in residential mortgage lending and servicing, shall establish and maintain a database of information on foreclosures and defaults on mortgage loans for one-
to four-unit residential properties and shall make such information publicly available, subject to subsection (e).

(c) REQUIREMENTS.—Information collected and made available through the database shall include—

(1) such other information as the Secretary of Housing and Urban Development and the Board of Directors of the Bureau consider appropriate.

(e) PRIVACY AND CONFIDENTIALITY.—In establishing and maintaining the database described in subsection (a), the Secretary of Housing and Urban Development and the Board of Directors of the Bureau shall—

DEPARTMENT OF DEFENSE AND FULL-YEAR CONTINUING APPROPRIATIONS ACT, 2011, PUBLIC LAW 112–10

DIVISION C—SCHOLARSHIPS FOR OPPORTUNITY AND RESULTS ACT

SEC. 3007. USE OF FUNDS.

(a) OPPORTUNITY SCHOLARSHIPS.—

(1) IN GENERAL.—

(4) PARTICIPATING SCHOOL REQUIREMENTS.—

(A) has financial systems, controls, policies, and procedures to ensure that funds are used according to this division; [and]

(F) ensures that, with respect to core academic subjects (as such term is defined in section 9101(11) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 7801(11)), participating students are taught by a teacher who has a baccalaureate degree or equivalent degree, whether such degree was awarded in or outside of the United States[.];

(G)(i) is provisionally or fully accredited by a national or regional accrediting agency that is recognized in the District of Columbia School Reform Act of 1995 (sec. 38–1802.02(16)(A)–(G), D.C. Official Code) or any other accrediting body deemed appropriate by the Office of the State Superintendent for Schools for the purposes of accrediting an elementary or secondary school; or

(ii) in the case of a school that is a participating school as of the day before the date of enactment of the D.C. Opportunity Scholarship Program School Certification Re-
quirements Act and, as of such day, does not meet the requirements of clause (i)—

(I) by not later than 1 year after such date of enactment, is pursuing accreditation by a national or regional accrediting agency recognized in the District of Columbia School Reform Act of 1995 (sec. 38–1802.02(16)(A)–(G), D.C. Official Code) or any other accrediting body deemed appropriate by the Office of the State Superintendent for Schools for the purposes of accrediting an elementary or secondary school; and

(II) by not later than 5 years after such date of enactment, is provisionally or fully accredited by such accrediting agency, except that an eligible entity may grant not more than one 1-year extension to meet this requirement for each participating school that provides evidence to the eligible entity from such accrediting agency that the school’s application for accreditation is in process and the school will be awarded accreditation before the end of the 1-year extension period;

(H) conducts criminal background checks on school employees who have direct and unsupervised interaction with students; and

(I) complies with all requests for data and information regarding the reporting requirements described in section 3010.

(5) NEW PARTICIPATING SCHOOLS.—If a school is not a participating school as of the date of enactment of the D.C. Opportunity Scholarship Program School Certification Requirements Act, the school shall not become a participating school and none of the funds provided under this division for opportunity scholarships may be used by an eligible student to enroll in that school unless the school—

(A) is actively pursuing provisional or full accreditation by a national or regional accrediting agency that is recognized in the District of Columbia School Reform Act of 1995 (sec. 38–1802.02(16)(A)–(G), D.C. Official Code) or any other accrediting body deemed appropriate by the Office of the State Superintendent for Schools for the purposes of accrediting an elementary or secondary school; and

(B) meets all of the other requirements for participating schools under this Act.

(6) ENROLLING IN ANOTHER SCHOOL.—An eligible entity shall assist the parents of a participating eligible student in identifying, applying to, and enrolling in an another participating school for which opportunity scholarship funds may be used, if—

(A) such student is enrolled in a participating private school and may no longer use opportunity scholarship funds for enrollment in that participating private school because such school fails to meet a requirement under paragraph 4, or any other requirement of this Act; or
(B) a participating eligible student is enrolled in a school that ceases to be a participating school.

SEC. 3010. REPORTING REQUIREMENTS.
(a) ACTIVITIES REPORTS.—

(c) REPORTS TO PARENTS.—
(1) IN GENERAL.—

(2) PROHIBITING DISCLOSURE OF PERSONAL INFORMATION.—
No report under this subsection may contain any personally identifiable information, except as to the student who is the subject of the report to that student’s parent.

(d) REPORTS TO ELIGIBLE ENTITIES.—The eligible entity receiving funds under section 3004(a) shall ensure that each participating school under this division submits to the eligible entity beginning not later than 5 years after the date of the enactment of the D.C. Opportunity Scholarship Program School Certification Requirements Act, a certification that the school has been awarded provisional or full accreditation, or has been granted an extension by the eligible entity in accordance with section 3007(a)(4)(G).

(e) REPORT TO CONGRESS.—Not later than 6 months after the first appropriation of funds under section 3014, and each succeeding year thereafter, the Secretary shall submit to the Committees on Appropriations, Education and the Workforce, and Oversight and Government Reform of the House of Representatives and the Committees on Appropriations, Health, Education, Labor, and Pensions, and Homeland Security and Governmental Affairs of the Senate, an annual report on the findings of the reports submitted under subsections (a) and (b).
## BUDGETARY IMPACT OF BILL

PREPARED IN CONSULTATION WITH THE CONGRESSIONAL BUDGET OFFICE PURSUANT TO SEC. 308(a), PUBLIC LAW 93–344, AS AMENDED

(In millions of dollars)

<table>
<thead>
<tr>
<th>Budget authority</th>
<th>Outlays</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Committee allocation</td>
</tr>
<tr>
<td>Comparison of amounts in the bill with the sub-committee allocation for 2016: Subcommittee on Financial Services and General Government:</td>
<td></td>
</tr>
<tr>
<td>Mandatory</td>
<td>21,512</td>
</tr>
<tr>
<td>Discretionary</td>
<td>20,556</td>
</tr>
<tr>
<td>Security</td>
<td>46</td>
</tr>
<tr>
<td>Nonsecurity</td>
<td>20,510</td>
</tr>
<tr>
<td>Overseas Contingency Operations/Global War on Terrorism</td>
<td></td>
</tr>
</tbody>
</table>

Projection of outlays associated with the recommendation:

- 2016: NA, 449, NA, 444
- 2017: NA, 449, NA, 444
- 2018: NA, 449, NA, 444
- 2019: NA, 449, NA, 444
- 2020 and future years: NA, 449, NA, 444

1 Includes outlays from prior-year budget authority.
2 Excludes outlays from prior-year budget authority.

NOTE.—Consistent with the funding recommended in the bill for disaster relief funding and in accordance with section 251(b)(2)(D) of the BBEDCA of 1985, the Committee anticipates that the Budget Committee will provide a revised 302(a) allocation for the Committee on Appropriations reflecting an upward adjustment of $159,000,000 in budget authority plus associated outlays.
### COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR FISCAL YEAR 2015 AND BUDGET ESTIMATES AND AMOUNTS RECOMMENDED IN THE BILL FOR FISCAL YEAR 2016

**[In thousands of dollars]**

<table>
<thead>
<tr>
<th>Item</th>
<th>2015 appropriation</th>
<th>Budget estimate</th>
<th>Committee recommendation</th>
<th>Senate Committee recommendation compared with (+ or -)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Departmental Offices</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and expenses</td>
<td>210,000</td>
<td>331,837</td>
<td>+ 115,900</td>
<td>- 5,937</td>
</tr>
<tr>
<td>Office of Terrorism and Financial Intelligence</td>
<td>(109,609)</td>
<td>(112,500)</td>
<td>(+ 112,500)</td>
<td>(+ 2,891)</td>
</tr>
<tr>
<td>Office of Terrorism and Financial Intelligence</td>
<td>112,500</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department-wide Systems and Capital Investments Programs</td>
<td>2,725</td>
<td>10,690</td>
<td>5,000</td>
<td>+ 2,275</td>
</tr>
<tr>
<td>Treasury Inspector General for Tax Administration</td>
<td>158,210</td>
<td>167,275</td>
<td>167,275</td>
<td>+ 9,065</td>
</tr>
<tr>
<td>Special Inspector General for TARP</td>
<td>34,234</td>
<td>40,671</td>
<td>36,671</td>
<td>- 4,000</td>
</tr>
<tr>
<td>Financial Crimes Enforcement Network</td>
<td>112,000</td>
<td>112,979</td>
<td>112,979</td>
<td></td>
</tr>
<tr>
<td>Subtotal, Departmental Offices</td>
<td>665,020</td>
<td>698,868</td>
<td>683,241</td>
<td>+ 18,221</td>
</tr>
<tr>
<td>Treasury Forfeiture Fund (recession)</td>
<td>- 769,000</td>
<td>- 875,000</td>
<td>- 700,000</td>
<td>+ 69,000</td>
</tr>
<tr>
<td>Total, Departmental Offices</td>
<td>- 103,980</td>
<td>- 176,132</td>
<td>- 16,759</td>
<td>+ 87,221</td>
</tr>
<tr>
<td>Bureau of the Fiscal Service</td>
<td>348,384</td>
<td>363,850</td>
<td>356,000</td>
<td>+ 7,816</td>
</tr>
<tr>
<td>Alcohol and Tobacco Tax and Trade Bureau</td>
<td>100,000</td>
<td>101,439</td>
<td>101,439</td>
<td>+ 1,439</td>
</tr>
<tr>
<td>Community Development Financial Institutions Fund Program Account</td>
<td>230,500</td>
<td>233,523</td>
<td>221,000</td>
<td>- 9,500</td>
</tr>
<tr>
<td>Payment of Government Losses in Shipment</td>
<td>2,000</td>
<td>2,000</td>
<td>2,000</td>
<td></td>
</tr>
<tr>
<td>Total, Department of the Treasury, non-IRS</td>
<td>576,704</td>
<td>524,680</td>
<td>663,680</td>
<td>+ 86,976</td>
</tr>
</tbody>
</table>

| **Internal Revenue Service**                                         |                    |                |                          |                                                       |
| Taxpayer Services                                                    | 2,156,554          | 2,408,803      | 2,246,554                | + 90,000                                              |
| Enforcement                                                         | 4,860,000          | 5,047,732      | 4,500,000                | - 360,000                                             |
| Program integrity initiatives                                       | 352,100            | 352,100        |                          |                                                       |
| **Internal Revenue Service**                                         | 7,372,024          | 8,241,535      | 6,853,284                | + 1,388,251                                           |

**Total**                                                             | 1,261,967          | 1,373,285      | 1,256,561                | + 6,724                                               |
### COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR FISCAL YEAR 2015 AND BUDGET ESTIMATES AND AMOUNTS RECOMMENDED IN THE BILL FOR FISCAL YEAR 2016—Continued

[In thousands of dollars]

<table>
<thead>
<tr>
<th>Item</th>
<th>2015 appropriation</th>
<th>Budget estimate</th>
<th>Committee recommendation</th>
<th>Senate Committee recommendation compared with (+ or −)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subtotal</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operations Support</td>
<td>4,860,000</td>
<td>5,399,832</td>
<td>4,500,000</td>
<td>−360,000</td>
</tr>
<tr>
<td>Program integrity initiatives</td>
<td>3,638,446</td>
<td>4,428,061</td>
<td>3,468,446</td>
<td>−959,615</td>
</tr>
<tr>
<td>Subtotal</td>
<td>3,638,446</td>
<td>4,743,258</td>
<td>3,468,446</td>
<td>−1,274,812</td>
</tr>
<tr>
<td>Business Systems Modernization</td>
<td>290,000</td>
<td>379,178</td>
<td>260,000</td>
<td>−19,178</td>
</tr>
<tr>
<td>Total, Internal Revenue Service</td>
<td>10,945,000</td>
<td>12,931,071</td>
<td>10,475,000</td>
<td>−470,000</td>
</tr>
<tr>
<td>Total, title I, Department of the Treasury</td>
<td>11,521,704</td>
<td>13,455,751</td>
<td>11,138,680</td>
<td>−383,024</td>
</tr>
<tr>
<td>Appropriations</td>
<td>(12,290,704)</td>
<td>(11,838,680)</td>
<td>(−452,024)</td>
<td>(−2,492,071)</td>
</tr>
<tr>
<td>Recissions</td>
<td>(−769,000)</td>
<td>(−700,000)</td>
<td>(+69,000)</td>
<td>(+175,000)</td>
</tr>
</tbody>
</table>

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

The White House

<table>
<thead>
<tr>
<th>Item</th>
<th>2015 appropriation</th>
<th>Budget estimate</th>
<th>Committee recommendation</th>
<th>Senate Committee recommendation compared with (+ or −)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and expenses</td>
<td>55,000</td>
<td>55,214</td>
<td>55,000</td>
<td>−214</td>
</tr>
<tr>
<td>Executive Residence at the White House:</td>
<td>12,700</td>
<td>12,723</td>
<td>12,700</td>
<td>−23</td>
</tr>
<tr>
<td>Operating expenses</td>
<td>625</td>
<td>750</td>
<td>625</td>
<td>−125</td>
</tr>
<tr>
<td>White House repair and restoration</td>
<td>13,325</td>
<td>13,473</td>
<td>13,325</td>
<td>−148</td>
</tr>
<tr>
<td>Subtotal</td>
<td>13,325</td>
<td>13,473</td>
<td>13,325</td>
<td>−148</td>
</tr>
<tr>
<td>Council of Economic Advisers</td>
<td>4,184</td>
<td>4,201</td>
<td>4,184</td>
<td>−17</td>
</tr>
<tr>
<td>National Security Council and Homeland Security Council</td>
<td>12,600</td>
<td>13,069</td>
<td>12,600</td>
<td>−469</td>
</tr>
<tr>
<td>Office of Administration</td>
<td>161,300</td>
<td>96,116</td>
<td>96,116</td>
<td>−65,184</td>
</tr>
<tr>
<td>Total, The White House</td>
<td>196,409</td>
<td>182,073</td>
<td>181,225</td>
<td>−15,184</td>
</tr>
<tr>
<td>Office of Management and Budget</td>
<td>91,750</td>
<td>97,441</td>
<td>91,750</td>
<td>-5,691</td>
</tr>
<tr>
<td>--------------------------------</td>
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<td>--------</td>
<td>--------</td>
<td>--------</td>
</tr>
<tr>
<td>Office of National Drug Control Policy</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and expenses</td>
<td>22,647</td>
<td>20,047</td>
<td>20,047</td>
<td>-2,600</td>
</tr>
<tr>
<td>High Intensity Drug Trafficking Areas Program</td>
<td>245,000</td>
<td>193,400</td>
<td>245,000</td>
<td>+51,600</td>
</tr>
<tr>
<td>Other Federal Drug Control Programs</td>
<td>107,150</td>
<td>95,436</td>
<td>108,310</td>
<td>+1,160</td>
</tr>
<tr>
<td>Total, Office of National Drug Control Policy</td>
<td>374,797</td>
<td>308,883</td>
<td>373,357</td>
<td>-1,440</td>
</tr>
<tr>
<td>Unanticipated needs</td>
<td>800</td>
<td>1,000</td>
<td>800</td>
<td>-200</td>
</tr>
<tr>
<td>Information technology oversight and reform</td>
<td>20,000</td>
<td>35,200</td>
<td>25,000</td>
<td>+5,000</td>
</tr>
<tr>
<td>Special Assistance to the President and Official Residence of the Vice President:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and expenses</td>
<td>4,211</td>
<td>4,228</td>
<td>4,211</td>
<td>-17</td>
</tr>
<tr>
<td>Operating expenses</td>
<td>299</td>
<td>299</td>
<td>299</td>
<td></td>
</tr>
<tr>
<td>Subtotal</td>
<td>4,510</td>
<td>4,527</td>
<td>4,510</td>
<td>-17</td>
</tr>
<tr>
<td>Total, title II, Executive Office of the President and Funds Appropriated to the President</td>
<td>688,266</td>
<td>629,124</td>
<td>676,642</td>
<td>-11,624</td>
</tr>
</tbody>
</table>

**TITLE III—THE JUDICIARY**

**Supreme Court of the United States**

<table>
<thead>
<tr>
<th>Salaries and Expenses</th>
<th>2,527</th>
<th>2,557</th>
<th>2,557</th>
<th>+30</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries of Justices</td>
<td>74,967</td>
<td>75,717</td>
<td>75,838</td>
<td>+871</td>
</tr>
<tr>
<td>Other salaries and expenses</td>
<td>77,494</td>
<td>78,274</td>
<td>78,395</td>
<td>+901</td>
</tr>
<tr>
<td>Subtotal</td>
<td>89,134</td>
<td>88,227</td>
<td>88,359</td>
<td>-775</td>
</tr>
</tbody>
</table>

**United States Court of Appeals for the Federal Circuit**

<table>
<thead>
<tr>
<th>Salaries and Expenses</th>
<th>2,893</th>
<th>2,922</th>
<th>2,922</th>
<th>+29</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries of judges</td>
<td>30,212</td>
<td>30,841</td>
<td>30,872</td>
<td>+660</td>
</tr>
<tr>
<td>Other salaries and expenses</td>
<td>33,105</td>
<td>33,763</td>
<td>33,794</td>
<td>+689</td>
</tr>
</tbody>
</table>
### COMPARATIVE STATEMENT OF NEW BUDGET (OBBLIGATIONAL) AUTHORITY FOR FISCAL YEAR 2015 AND BUDGET ESTIMATES AND AMOUNTS RECOMMENDED IN THE BILL FOR FISCAL YEAR 2016—Continued

[In thousands of dollars]

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<th>Senate Committee recommendation compared with (+ or −)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>United States Court of International Trade</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and Expenses:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries of judges</td>
<td>1,981</td>
<td>2,005</td>
<td>2,005</td>
<td>+ 24</td>
</tr>
<tr>
<td>Salaries and expenses</td>
<td>17,807</td>
<td>18,145</td>
<td>18,160</td>
<td>+ 353</td>
</tr>
<tr>
<td><strong>Total, U.S. Court of International Trade</strong></td>
<td>19,788</td>
<td>20,150</td>
<td>20,165</td>
<td>+ 377</td>
</tr>
</tbody>
</table>

| **Courts of Appeals, District Courts, and Other Judicial Services** |                    |                 |                           |                                                       |
| Salaries and Expenses:                   |                    |                 |                           |                                                       |
| Salaries of judges and bankruptcy judges | 412,000            | 417,000         | 417,000                   | + 5,000                                              |
| Salaries and expenses                     | 4,846,818          | 5,036,338       | 4,960,008                 | + 113,190                                            |
| **Subtotal**                              | 5,258,818          | 5,453,338       | 5,377,008                 | + 118,190                                            |
| Vaccine Injury Compensation Trust Fund    | 5,423              | 6,045           | 6,045                     | + 622                                                |
| Defender services                         | 1,016,499          | 1,057,616       | 1,042,616                 | + 26,117                                             |
| Fees of jurors and commissioners          | 52,191             | 52,411          | 48,423                    | − 3,768                                              |
| Court security                            | 513,975            | 542,390         | 538,771                   | + 24,796                                             |
| **Total, Courts of Appeals, District Courts, and Other Judicial Services** | 6,846,906          | 7,111,800       | 7,012,863                 | + 165,957                                            |

<p>| <strong>Administrative Office of the United States Courts</strong> |                    |                 |                           |                                                       |
| Salaries and expenses                      | 84,399             | 87,590          | 86,000                    | + 1,601                                              |
| <strong>Federal Judicial Center</strong>                | 26,959             | 27,679          | 27,000                    | + 41                                                 |
| Salaries and expenses                      | 26,959             | 27,679          | 27,000                    | − 679                                                |</p>
<table>
<thead>
<tr>
<th>Agency</th>
<th>Salaries and expenses</th>
<th>Salaries and expenses</th>
<th>Total, Title III, the Judiciary</th>
</tr>
</thead>
<tbody>
<tr>
<td>United States Sentencing Commission</td>
<td>16,894</td>
<td>17,540</td>
<td>17,000</td>
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<tr>
<td>Total, title III, the Judiciary</td>
<td>7,117,185</td>
<td>7,386,749</td>
<td>7,285,181</td>
</tr>
</tbody>
</table>

**TITLE IV—DISTRICT OF COLUMBIA**

<table>
<thead>
<tr>
<th>Item</th>
<th>Salaries and expenses</th>
<th>Salaries and expenses</th>
<th>Total, Title IV, District of Columbia</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Payment for Resident Tuition Support</td>
<td>30,000</td>
<td>40,000</td>
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</tr>
<tr>
<td>Federal Payment for Emergency Planning and Security Costs in the District of Columbia</td>
<td>12,500</td>
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<tr>
<td>Federal Payment to the District of Columbia Courts</td>
<td>245,110</td>
<td>274,401</td>
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<tr>
<td>Federal Payment for Defender Services in District of Columbia Courts</td>
<td>49,890</td>
<td>49,890</td>
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<tr>
<td>Federal Payment to the Court Services and Offender Supervision Agency for the District of Columbia</td>
<td>234,000</td>
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<tr>
<td>Federal Payment to the District of Columbia Water and Sewer Authority</td>
<td>14,000</td>
<td>24,300</td>
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<tr>
<td>Federal Payment to the Criminal Justice Coordinating Council</td>
<td>1,900</td>
<td>1,900</td>
<td>1,900</td>
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<tr>
<td>Federal Payment for Judicial Commissions</td>
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<td>565</td>
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<td>Federal Payment for School Improvement</td>
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<td>43,200</td>
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<td>Federal Payment for the D.C. National Guard</td>
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<td>Federal Payment for Mass Transit Innovation Plan</td>
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<td>Federal Payment for Climate Risk Management</td>
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<td>Federal Payment for Solar Power Initiative</td>
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<td>Federal Payment for Redevelopment of the St. Elizabeth’s Hospital Campus</td>
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<td>759,793</td>
<td>688,679</td>
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**TITLE V—OTHER INDEPENDENT AGENCIES**

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<tr>
<th>Agency</th>
<th>Salaries and expenses</th>
<th>Salaries and expenses</th>
<th>Total, Title V—Other Independent Agencies</th>
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<td>Federal Energy Regulatory Commission</td>
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<table>
<thead>
<tr>
<th>Agency</th>
<th>Salaries and expenses</th>
<th>Salaries and expenses</th>
<th>Total, Title VI, Other Independent Agencies</th>
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</thead>
<tbody>
<tr>
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<td>759,793</td>
<td>688,679</td>
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<td>Total, Title VI, Other Independent Agencies</td>
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<td>1,000</td>
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<tr>
<td>Total, Title VI, Other Independent Agencies</td>
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<td>9,600</td>
<td>400</td>
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<tr>
<td>Total, Title VI, Other Independent Agencies</td>
<td>388,000</td>
<td>384,188</td>
<td>-3,812</td>
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### COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR FISCAL YEAR 2015 AND BUDGET ESTIMATES AND AMOUNTS RECOMMENDED IN THE BILL FOR FISCAL YEAR 2016—Continued

<table>
<thead>
<tr>
<th>Item</th>
<th>2015 appropriation</th>
<th>Budget estimate</th>
<th>Committee recommendation</th>
<th>Senate Committee recommendation compared with (+ or -)</th>
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<tbody>
<tr>
<td></td>
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<td>2016 appropriation</td>
</tr>
<tr>
<td></td>
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<td>Federal Trade Commission</td>
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<td>Offsetting fee collections, telephone database</td>
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<tr>
<td>Direct appropriation</td>
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<td>179,000</td>
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<td>162,000</td>
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<td>Federal Buildings Fund</td>
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<tr>
<td>Limitations on Availability of Revenue</td>
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<td>Construction and acquisition of facilities</td>
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<td>1,257,997</td>
<td>181,500</td>
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<td>2,244,132</td>
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<td>58,560</td>
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<td>67,803</td>
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<td>Allowances and Office Staff for Former Presidents</td>
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<td>Federal Citizen Services Fund</td>
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<td>58,428</td>
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<td>Pre-Election Presidential transition</td>
<td>13,278</td>
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<td>Total, General Services Administration</td>
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<td>+1,000</td>
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<td>2,345</td>
<td>2,345</td>
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<td>Total, Merit Systems Protection Board</td>
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<td>1,995</td>
<td>1,995</td>
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<td>Morris K. Udall and Stewart L. Udall Trust Fund</td>
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<td>5,415</td>
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<td>Total, National Archives and Records Administration</td>
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<td>367,865</td>
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<td>National Credit Union Administration</td>
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<td>2,000</td>
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<td>-322</td>
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**Total: $2,080,132**
### Comparative Statement of New Budget (Obligational) Authority for Fiscal Year 2015 and Budget Estimates and Amounts Recommended in the Bill for Fiscal Year 2016—Continued

<table>
<thead>
<tr>
<th>Item</th>
<th>2015 appropriation</th>
<th>Budget estimate</th>
<th>Committee recommendation</th>
<th>Senate Committee recommendation compared with (+ or -)</th>
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<tbody>
<tr>
<td></td>
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<td>2016</td>
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</tr>
<tr>
<td></td>
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<td>appropriation</td>
<td>Budget estimate</td>
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<tr>
<td>Office of Personnel Management</td>
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<td>Privacy and Civil Liberties Oversight Board</td>
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<td>Recovery and Accountability Transparency Board</td>
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<td>SEC Reserve Fund (rescission)</td>
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<td>Salaries and expenses</td>
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<td>Entrepreneurial Development Programs</td>
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<td>Business Loans Program Account</td>
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<td>Recissions</td>
<td>Rescissions</td>
<td>Advances</td>
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<td>----------------------------------------------</td>
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<td>Payment to the Postal Service Fund</td>
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<td>Advance appropriations</td>
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<td>Appropriations</td>
<td>(43,943,700)</td>
<td>(47,438,355)</td>
<td>(42,617,934)</td>
<td>(−1,325,766)</td>
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<td>Recissions</td>
<td>(−794,000)</td>
<td>(−875,000)</td>
<td>(−725,000)</td>
<td>(−69,000)</td>
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<tr>
<td>Disaster relief category</td>
<td></td>
<td>(158,829)</td>
<td>(158,829)</td>
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<td>Advances</td>
<td>(41,000)</td>
<td>67,234</td>
<td>(49,923)</td>
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<td>(By transfer)</td>
<td>(34,568)</td>
<td>(34,568)</td>
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