AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

114TH CONGRESS, 1st Session } HOUSE OF REPRESENTATIVES { REPORT 114–194

FINANCIAL SERVICES AND GENERAL GOVERNMENT APPROPRIATIONS BILL, 2016

JULY 9, 2015.—Committed to the Committee of the Whole House on the State of the Union and ordered to be printed

Mr. CRENSHAW, from the Committee on Appropriations, submitted the following

R E P O R T

together with

DISSENTING VIEWS

[To accompany H.R. 2995]

The Committee on Appropriations submits the following report in explanation of the accompanying bill making appropriations for financial services and general government for the fiscal year ending September 30, 2016.

INDEX TO BILL AND REPORT

	Page Number Bill	Page Number Report
Title I—Department of the Treasury	2	7
Title II—Executive Office of the President and Funds Appropriated to the President	28	26
Title III—The Judiciary	43	36
Title IV—District of Columbia	52	41
Title V—Independent Agencies	62	47
Administrative Conference of the United States	62	47
Bureau of Consumer Financial Protection	62	47
Consumer Product Safety Commission	65	51
Election Assistance Commission	65	53
Federal Communications Commission	65	54
Federal Deposit Insurance Corporation	67	57
Federal Election Commission	67	57
Federal Labor Relations Authority	67	58
Federal Trade Commission	68	58
General Services Administration	70	59

95–084

	Page Number Bill	Report
Merit Systems Protection Board	82	69
National Archives and Records Administration	83	69
National Credit Union Administration	84	71
Office of Government Ethics	84	72
Office of Personnel Management	85	72
Office of Special Counsel	88	74
Postal Regulatory Commission	88	74
Privacy and Civil Liberties Oversight Board	89	75
Recovery Accountability and Transparency Board	.....	75
Securities and Exchange Commission	89	76
Selective Service System	90	80
Small Business Administration	91	80
United States Postal Service	96	85
United States Tax Court	97	86
Title VI—General Provisions—This Act	97	87
Title VII—General Provisions—Government-wide: Departments, Agencies, and Corporations	114	90
Title VIII—General Provisions—District of Columbia	149	93
Title IX—Additional General Provisions	159	94
House of Representatives Report Requirements	.....	94
Dissenting Views	.....	184

HIGHLIGHTS OF THE BILL

The Financial Services and General Government Subcommittee has jurisdiction over a diverse group of agencies responsible for regulating the financial and telecommunications industries; collecting taxes and providing taxpayer assistance; supporting the operations of the White House, the Federal Judiciary, and the District of Columbia; managing Federal buildings; and overseeing the Federal workforce. The activities of these agencies impact nearly every American and are integral to the operations of our government.

However, with the gross Federal debt growing in excess of $18 trillion, the Subcommittee is committed to reducing the cost and size of government. The bill provides a total of $20,250,000,000 in discretionary budget authority for fiscal year 2016 which is $1,320,000,000, or 6.1 percent, below the fiscal year 2015 discretionary allocation. The bill is $4,804,450,000, or 19.2 percent, below the Administration's request.

TOTAL BUDGET AUTHORITY

[$ in millions]

	FY 2015 Enacted	FY 2016 Request	FY 2016 Recommendation
Discretionary	21,570	25,054	20,250
Mandatory	21,532	21,512	21,512

INTERNAL REVENUE SERVICE

The Committee is troubled by the Internal Revenue Service's (IRS) willingness to neglect taxpayers in need of assistance. The IRS blames budget cuts for its dismal level of service without acknowledging the degree of discretion it has to spend funds relatively unencumbered. The Committee provides the IRS with funds through four appropriations. Other than a few setasides, such as

those for grant programs, the IRS decides for itself how to apportion its funds among competing needs. As the Government Accountability Office observed, "Although resources are constrained, IRS has flexibility in how it allocates resources to ensure that limited resources are utilized as effectively as possible . . . [magnifying] the importance of strategically managing operations to make tough choices about which services to continue providing and which services to cut."

Budget execution is clearly and squarely an Executive Branch function. 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. This is the antithesis of responsible stewardship. When combined with the inappropriate singling out of certain tax-exempt groups based on their political beliefs, wasteful spending on conferences and videos, and providing bonuses to staff and re-hiring former staff without evaluating their conduct or tax compliance, the IRS is no closer to earning back the trust and confidence of the taxpayer than it was in 2013.

In the fiscal year 2014 and 2015 Omnibus Appropriations Acts, the Committee took steps to reform the IRS by requiring extensive reports from the IRS about their spending, training and bonuses; prohibiting funds for the production of videos that have not been reviewed or certified to be appropriate; prohibiting funds for targeting groups for regulatory scrutiny based on their ideological beliefs; and prohibiting funds for targeting citizens for exercising their First Amendment rights. The fiscal year 2016 bill goes one step further and provides an additional $75,000,000 for the Taxpayer Service account set aside strictly for improving the level of customer service. This account, in total, rises to $2,231,609,000, which is just $8,000,000 shy of its pre-sequestration funding level, and should measurably improve the IRS' ability to address taxpayer needs.

The Committee remains concerned, however, that more needs to be done to ensure that the IRS is appropriately allocating its resources and is not using its authorities to single out groups or individuals based on their political or ideological beliefs. To that end, the Committee cannot support the Administration's audacious proposal to increase the IRS by $2 billion over the fiscal year 2015 level. Instead, the Committee recommends providing $10,106,609,000 for the IRS which is $838,391,000 below current level and $2,824,462,000 below the request. This recommendation would fund the IRS below their fiscal year 2004 level. In addition, the Committee includes language to:

- Prohibit funds for IRS employee bonuses and awards that do not consider the conduct and tax compliance of such employees;
- Prohibit funds for hiring former IRS employees without considering the employees past conduct and tax compliance;
- Prohibit funds for targeting groups for regulatory scrutiny based on their ideological beliefs;
- Prohibit funds for targeting citizens for exercising their First Amendment rights;
- Prohibit funds for conferences that do not comply with the Treasury Inspector General for Tax Administration's recommendations regarding conferences;

• Prohibit funds for the production of videos that have not been reviewed for cost, topic, tone, and purpose and certified to be appropriate;

• Require a report on the amount of official time used by IRS employees;

• Prohibit the White House from ordering the IRS to determine the tax-exempt status of an organization;

• Require extensive reporting on IRS spending; and

• Provide TIGTA with a $9,065,000 increase over fiscal year 2015 to enhance its audit and investigative oversight of the IRS.

The Committee also includes a funding prohibition to prevent the Department of the Treasury from implementing their proposed or revised regulation regarding the standards and definitions used to determine the tax exempt status under section 501(c)(4) of the Internal Revenue Code. The Committee believes it would be advisable for the Administration to await the outcome of the investigations into the inappropriate singling out of certain tax-exempt groups based on their political beliefs are concluded before proposing regulatory changes regarding section 501(c)(4). The resources used to promulgate this proposed rule are better spent responding to taxpayers' correspondence and phone calls.

The Committee continues to be concerned with the IRS' role in implementation of the Affordable Care Act and, in particular, the individual mandate. At a time when the IRS has demonstrated little ability to either self-police or self-correct, the IRS has even more authority over Americans' health coverage. The Committee finds this expansion of IRS authority to be unacceptable and, therefore, prohibits funding to implement the individual mandate and prohibits transfers from the Department of Health and Human Services to fund the IRS' implementation of the Affordable Care Act.

SMALL BUSINESS AND JOB CREATION ACTIVITIES

The bill makes programs that support small businesses and assist in private sector job creation a priority by providing $156,064,000 for the Small Business Administration's business loan program to support $23,500,000,000 in 7(a) lending and $7,500,000,000 in 504 lending. The bill also provides $117,000,000 for Small Business Development Centers, $17,000,000 for Women's Business Centers, $25,000,000 for Microloan Technical Assistance, and $233,523,000 for Treasury's Community Development Financial Institutions Fund program. In support of small breweries and distilleries, the bill provides $105,000,000 for the Alcohol and Tobacco Tax and Trade Bureau. In addition, the bill requires certain regulatory agencies to report to the Committee on their efforts to eliminate duplicative, outdated and burdensome regulations.

LAW ENFORCEMENT AND INTELLIGENCE ACTIVITIES

The bill provides $6,910,219,000 in discretionary funds for the operations of the Federal Judiciary to fulfill their statutory requirements to process criminal, civil, bankruptcy and appellate cases; to supervise defendants and offenders living in our communities; and provide defendant representation to those that cannot afford it.

The bill continues to make combating illegal drugs a priority by providing $250,000,000 for High Intensity Drug Trafficking Areas,

which is $56,600,000 above the Administration's request, and $95,000,000 for the Drug-Free Communities program, which is $9,324,000 above the Administration's request.

For the District of Columbia, the bill provides $259,100,000 for the operations of the District of Columbia Courts and $242,750,000 for the supervision of offenders and defendants, which are $15,301,000 and $2,013,000, respectively, less that the request. The bill does not provide $21,450,000 in funds requested for a variety of District projects, such as climate risk management and solar power initiatives.

For Treasury's financial intelligence activities, the bill provides $116,000,000 for the Office of Terrorism and Financial Intelligence to enhance their capabilities to combat drug lords, terrorists, weapons of mass destruction proliferators, rogue nations and other threats. This is $3,500,000 above the enacted level and $6,391,000 above the Administration's request. In addition, the bill provides $112,979,000 for the Financial Crimes Enforcement Network to support the financial intelligence requirements of law enforcement and intelligence agencies.

PROGRAM REDUCTIONS AND TERMINATIONS

In order to pay for the small business and law enforcement priorities described above while reducing overall spending, the Committee has reduced the operating expenses for many agencies below the fiscal year 2015 level including: Department of the Treasury—Departmental Offices; the Internal Revenue Service; White House Office of Administration; the Office of Management and Budget; the Office of National Drug Control Policy Salary and Expenses; the Supreme Court of the United States Care of the Buildings and Grounds; Federal payments for the District of Columbia for resident tuition support and public defender service; the Consumer Product Safety Commission; the Election Assistance Commission; the Federal Communications Commission; the General Services Administration; and the Tax Court.

In addition, the bill eliminates funding for several programs including: Treasury's Department-Wide Systems and Capital Investment; Executive Office of the President-Unanticipated Needs; a Federal payment for the District of Columbia Water and Sewer Authority; the Harry S Truman Scholarship Foundation; the Morris K. Udall and Stewart L. Udall Foundation; Recovery and Accountability Transparency Board; and the Public Company and Accounting Oversight Board's scholarship program.

ADDITIONAL TRANSPARENCY AND ACCOUNTABILITY MEASURES

The bill includes the following language to increase transparency and accountability:

- Makes the Office of Financial Research (OFR) and the Consumer Financial Protection Bureau (CFPB) subject to the appropriations process starting in fiscal year 2017.
- Requires the CFPB to notify Congress when it requests a transfer of funds from the Board of Governors of the Federal Reserve System this year.

• Requires additional reporting on mandatory expenses from OFR, CFPB, the Office of Financial Stability and the Judgment Fund.

• Makes the General Services Administration provide extensive reports on spending and activities.

• Freezes pay for the Vice President and senior Executive Branch political appointees.

• Checks the expansion of Executive Branch authorities by: prohibiting funding for signing statements that abrogate existing law; prohibiting funds for Executive Orders that contravene existing law; requiring cost estimates to be included for new Executive Orders and Presidential Memorandums; prohibits funding for so-called "czars"; and prohibiting changes in agency spending without the enactment of appropriations bill.

• Prohibits spending from the Securities and Exchange Commission's (SEC) mandatory reserve fund, making the SEC live within the appropriation provided.

• Prohibits funds to be used is contravention of the Federal Records Act.

• Requires agencies to conduct investigations in compliance with the Fourth Amendment.

• Prohibits funds to implement Executive Order No. 13690 (entitled "Establishing a Federal Flood Risk Management Standard and a Process for Further Soliciting and Considering Stakeholder Input").

• Requires the Office of Management and Budget to report on the costs of Dodd-Frank.

• Prohibits the Federal Communications Commission (FCC) from implementing, administering, or enforcing any rule unless the FCC published the text of the rule at least 21 days before the vote on the rule occurred.

• Prohibits the FCC from regulating rates for either wireline or wireless internet providers.

• Prohibits the FCC from implementing the net neutrality order until certain court challenges are decided.

• Replaces the indemnification agreements with confidentiality agreements for swaps data repositories.

OPERATING PLAN AND REPROGRAMMING PROCEDURES

The Committee will continue to evaluate reprogrammings proposed by agencies. Although reprogrammings may not change either the total amount available in an account or the purposes for which the appropriation is legally available, they represent a significant departure from budget plans presented to the Committee in an agency's budget justification and supporting documents, which are the basis of this appropriations Act. The Committee expects agencies' reprogramming requests to explain thoroughly the reasons for the reprogramming and to include an assessment of whether the reprogramming will affect budget requirements for the subsequent fiscal year.

Section 608 of this Act requires agencies or entities funded by the Act to notify the Committee and obtain prior approval from the Committee for any reprogramming of funds that: (1) creates a new program; (2) eliminates a program, project, or activity; (3) increases funds or personnel for any program, project, or activity for which

funds have been denied or restricted by the Congress; (4) proposes to use funds directed for a specific activity by either the House or Senate Committees on Appropriations for a different purpose; (5) augments existing programs, projects, or activities in excess of $5,000,000 or 10 percent, whichever is less; (6) reduces existing programs, projects, or activities by $5,000,000 or 10 percent, whichever is less; or (7) creates or reorganizes offices, programs, or activities.

Additionally, the Committee expects to be promptly notified of all reprogramming actions which involve less than the above-mentioned amounts if such actions would have the effect of significantly changing an agency's funding requirements in future years, or if programs or projects specifically cited in the Committee's reports are affected by the reprogramming. Reprogrammings meeting these criteria must be approved by the Committee regardless of the amount proposed to be reallocated.

Section 608 also requires agencies to consult with the Committees on Appropriations prior to any significant reorganization or restructuring of offices, programs, or activities. This provision applies regardless of whether the reorganization or restructuring involves a reprogramming of funds. Agencies are encouraged to consult with the Committees early in the process so that any questions or concerns the Committees may have can be addressed in a timely manner.

Agencies are directed under section 608 to submit operating plans for the Committee's review within 60 days of the bill's enactment. Each operating plan should include: (1) a table for each appropriation with a separate column to display the President's budget request, adjustments made by Congress, adjustments due to enacted rescissions, if appropriate, and the fiscal year enacted level; (2) a delineation in the table for each appropriation both by object class and program, project, and activity as detailed in the budget appendix for the respective appropriation; and (3) an identification of items of special congressional interest.

TITLE I—DEPARTMENT OF THE TREASURY

DEPARTMENTAL OFFICES

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2015	$210,000,000
Budget request, fiscal year 2016*	222,228,000
Recommended in the bill	200,000,000
Bill compared with:	
Appropriation, fiscal year 2015	−10,000,000
Budget request, fiscal year 2016	−22,228,000

*Funding for the Office of Terrorism and Financial Intelligence was requested within the Departmental Office heading and funding for the Department-wide Systems and Capital Investments Program was requested as a separate heading.

The Departmental Offices' function in the Department of the Treasury is to support the Secretary of the Treasury in his capacity as the chief operating executive of the Department and in his role in determining the tax, economic, and financial management policies of the Federal government. The Secretary's responsibilities funded by the Salaries and Expenses appropriation include: recom-

mending and implementing domestic and international economic and tax policy; providing recommendations regarding fiscal policy; governing the fiscal operations of the government; managing the public debt; managing development of financial policy; representing the U.S. on international monetary, trade and investment issues; overseeing Treasury Department overseas operations; directing the administrative operations of the Treasury Department; and providing executive oversight of the bureaus within the Treasury Department.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $200,000,000 for Departmental Offices, Salaries and Expenses. The recommendation fully funds the Department's cyber security initiatives, contributions to international governmental associations, and administrative expenses for implementing Resources and Ecosystems Sustainability, Tourism Opportunities, and Revived Economy of the Gulf Coast Act (RESTORE Act).

Wildlife Trafficking and Ivory Poaching.—The Department is directed to pursue and enforce money laundering and other related laws as related to wildlife trafficking and the illegal ivory trade, particularly in Africa, and to report to the Committees on Appropriations of the House and Senate semiannually during fiscal year 2016 on enforcement actions and other steps taken to carry out the Implementation Plan of the National Strategy on Wildlife Trafficking during such fiscal year.

Economic Warfare and Financial Terrorism.—The Committee is deeply disappointed by the Department's complete failure to provide a report on economic warfare and financial terrorism to Congress for the fifth consecutive year. Treating Congressional requests with indifference and disregard is contrary to the cooperation and partnership that the Administration is seeking with Congress. The Committee again directs the Secretary to submit this report required by section 128; the report may be submitted in classified and unclassified forms.

Eligibility.—The Committee recognizes the Federal government's trust responsibility for providing healthcare for American Indians and Alaska Natives. The Committee is aware that the definition of who is an "Indian" is inconsistent across various Federal health programs, which has led to confusion, increased paperwork and even differing determinations of health benefits within Indian families themselves. The Committee therefore encourages the Department of Health and Human Services, the Indian Health Service, and the Department of the Treasury to work together to establish a consistent definition of an "Indian" for purposes of providing health benefits.

Financial Stability Oversight Council and the Office of Financial Research.—The Committee believes the Office of Financial Research (OFR), established under P.L. 111–203, is unnecessarily opaque in its operations. The OFR and Financial Stability Oversight Council (FSOC) set their own budgets and then assess private institutions to pay for their operations, with no Congressional review of their funding. The Committee is, therefore, obligated to make sure that there are adequate checks on OFR and FSOC actions, procedures, and funding. The Committee has included lan-

guage (Sections 124 and 125) which requires quarterly reporting on budget obligations and brings OFR under the Appropriations process so that this office can be more transparent to the American people and Congress. For fiscal year 2016, the Administration estimates OFR and FSOC spending will total $108,105,000 and $19,316,000, respectively. When conducting research to support regulation of large swaths of the economy, both OFR and FSOC should be more receptive to the concerns, oversight, and counsel from the Legislative Branch.

In addition, the Committee believes that there should be more transparency surrounding negotiations, agreements, meetings, and consultations conducted by members of FSOC with the Financial Stability Board (FSB) and other international financial and economic organizations. Better coordination among global financial regulators is important; however, currently there is a significant lack of public information about these conversations. The U.S. must retain its ability to compete in the global marketplace and, as such, a transparent dialog between international and U.S. regulators that justifies the rational for risk management systems is critical to making certain U.S. companies are not placed at a competitive disadvantage. The Committee advises FSOC not to pursue failed or untested domestic policies through international agreements.

Volcker Interagency Working Group.—The Committee believes that there remain significant ambiguities around implementation of the Volcker Rule. This uncertainty is exacerbated by regulatory coordination challenges and questions regarding the consistency of examinations, inspections, enforcement, data analysis, and reporting. Members of the Interagency Working Group should promptly develop and share a transparent plan with impacted entities. The Committee believes that the Interagency Working Group should create a centralized and coordinated process for developing and disseminating timely guidance, including answering inquiries regarding interpretation and examination issues. The Interagency Working Group should also ensure that direction is clear, not contradictory, across the five implementing regulators and provided on a timely basis before examinations and enforcement actions are taken.

SIFI Designations.—The Committee is concerned that the FSOC is overusing its authority by designating certain nonbank financial institutions as systemically important financial institutions (SIFI). As such, the Committee believes that the FSOC would benefit from early and close consultation with the primary regulators of nonbank financial companies before determining a SIFI designation.

The Committee strongly encourages FSOC, in designating SIFIs, to take into account the distinctions between different asset management organizations. The Committee expects FSOC to consider the true risk to markets and the U.S. financial system when making any SIFI designation. In addition, the Committee expects the FSOC to solicit expert advice from and work closely with the Securities and Exchange Commission (SEC) in areas regarding securities regulation and management.

Insurance.—Under P.L. 111–203, the Federal Reserve Board (Board) was given authority to oversee certain nonbank holding companies, including a few bank and savings and loan holding

companies with insurance affiliates as well as certain SIFIs, which currently include three insurance companies. P.L. 111–203 also gave the Federal Insurance Office (FIO), within the Department of the Treasury, the authority to consult with the states on international issues and represent the U.S., as appropriate, in the International Association of Insurance Supervisors (IAIS).

The Committee notes that the state-based system of insurance regulation has served our nation well for more than 150 years, and that the authority to regulate insurance lies with the individual states. Any federal regulation of insurance can take final form only with explicit approval by Congress. It is important to note that other international financial agreements have had deleterious impacts on some of our nation's financial institutions.

The Committee is concerned about the ongoing negotiations held by the IAIS to develop an international capital standard, and believes the U.S. agencies party to those negotiations must appropriately fulfill their duties to advocate for the U.S. insurance market and state-based regulatory regime. The Committee also notes the importance of developing a domestic capital standard, pursuant to P.L. 111–203 and P.L. 113–279, that is based on the existing domestic regulatory structure. Despite formal testimony and informal comments from the Board and the U.S. Department of the Treasury that the international process has slowed dramatically, the Committee believes it essential that a domestic standard should be set before approval of any international standard that will or could ultimately be applied to U.S. insurers. Finally, the Committee reminds those Federal agencies party to IAIS or FSB negotiations to not support consolidated group-wide insurance capital standards for domestically-chartered internationally active insurance groups that are inconsistent with current state-based insurance standards, which are designed solely for the protection of the policyholder.

Community Banks.—The Committee is very interested in the Treasury's efforts to collaborate with community banks that have less than $10 billion in total assets on relevant legislative and regulatory policy making decisions. The Department is directed to submit a report to the Committees on Appropriations of the House and Senate within 120 days of enactment of this Act detailing these efforts, as well as efforts to hire employees with a background and understanding of community banking.

Basel Standards.—The Committee is concerned that the U.S. prudential regulators have inappropriately applied several standards developed by the Basel Committee on Bank Supervision (Basel), which are explicitly designed for only the most internationally active, globally systemic, and highly complex banking organizations to less complex organizations, like regional banking organizations, which have only limited foreign exposure and do not pose a threat to the U.S. or global financial system. The Committee encourages Treasury and other prudential regulators to reexamine the impact of certain liquidity and capital standards as they apply to U.S. regional banks and other less complex organizations.

Financial Technology.—The Committee recognizes the growing importance of innovative technology to enable a safe, secure, and efficient financial services system. Protecting our citizens' information during payment processing and financial transactions is a critical priority. The United States continues to be the world leader in

this sector and has the opportunity to expand its global footprint considerably if there is a workforce strategy in place to meet the needs of the global economy.

Financial Transactions.—The Committee encourages the Department of the Treasury to work with Federal bank regulators, financial institutions, and money service businesses to ensure that legitimate financial transactions move freely and globally. The Committee directs the Department to submit a report to the Committees on Appropriations of the House and Senate on the how to ensure the appropriate flow of legitimate financial transactions not later than 90 days after enactment of this Act.

Puerto Rico.—The Committee encourages the Department to provide technical assistance to Puerto Rico on stabilizing and strengthening public financial management and financial management systems.

OFFICE OF TERRORISM AND FINANCIAL INTELLIGENCE

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$112,500,000
Budget request, fiscal year 2016*	109,609,000
Recommended in the bill	116,000,000
Bill compared with:	
Appropriation, fiscal year 2015	+3,500,000
Budget request, fiscal year 2016	+6,391,000

*Funding for the Office of Terrorism and Financial Intelligence was requested within the Departmental Office heading.

Economic and trade sanctions issued and enforced by the Office of Terrorism and Financial Intelligence's (TFI) Office of Foreign Assets Control (OFAC) protect the financial system from being polluted with criminal and illicit activities and counteract national security threats from drug lords, terrorists, weapons of mass destruction proliferators, and rogue nations, among others. In addition to the enforcement of sanctions, TFI also produces vital analysis with regards to foreign intelligence and counterintelligence across all elements of the national security community.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $116,000,000 for the Office of Terrorism and Financial Intelligence to carry out its central role in detecting and defeating security threats. The recommended level is $6,391,000 above the amount requested for these activities within "Departmental Offices, Salaries and Expenses" in fiscal year 2016 and $3,500,000 above the fiscal year 2015 level. The Committee expects these additional funds to be used to strengthen the development and enforcement of sanction programs.

Iran Sanctions Act.—The Committee directs the Department of the Treasury to post online and disseminate publicly those companies that are not compliant with the Iran Sanctions Act as well as any foreign entities doing business with the Iran Revolutionary Guard Corps.

Enforcement of General Licenses.—General licenses are available to the public, provided that they meet the terms and conditions required by each type of transaction that they choose to engage in. As with specific licenses, anyone who avails themselves to a gen-

eral license must keep records for at least five years that are subject to examination (31 CFR 501.601). The Committee directs OFAC to submit a report to the Committees on Appropriations of the House and Senate not less than 100 days after enactment of this Act about its policies and procedures to enforce general licenses, including the number of general licenses examined, the finding of these examinations, and sanction programs with the highest incidence of non-compliance.

Mistaken Identity.—In the course of sanctions enforcement, OFAC and financial institutions may generate false positives. Innocent persons may find their bank accounts blocked or their application for credit denied because they share the same name as someone on the Specially Designated Nationals and Blocked Persons List. OFAC has administrative procedures to remedy these false positives (31 CFR 501.806). The Committee directs OFAC to submit a report to the Committees on Appropriations of the House and Senate not less than 100 days after enactment of this Act about its efforts to make these administrative procedures widely known, the number of requests for releases due to mistaken identity, and the number of days to resolve these requests over the fiscal year 2010–2015 period.

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$35,351,000
Budget request, fiscal year 2016	35,416,000
Recommended in the bill	35,416,000
Bill compared with:	
Appropriation, fiscal year 2015	+65,000
Budget request, fiscal year 2016	– – –

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $35,416,000 for the OIG. The recommendation fully funds the cost of overseeing the Department's Resources and Ecosystems Sustainability, Tourism Opportunities, and Revived Economy of the Gulf Coast Act (RESTORE Act) activities.

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$158,210,000
Budget request, fiscal year 2016	167,275,000
Recommended in the bill	167,275,000
Bill compared with:	
Appropriation, fiscal year 2015	+9,065,000
Budget request, fiscal year 2016	– – –

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $167,275,000 for TIGTA. The Committee appreciates the many issues that TIGTA has brought to its attention and provides funding above the request to enhance TIGTA's oversight of IRS activities and use of appropriated funds.

Cybersecurity.—Considering the widespread increase of cyberattacks on the federal government, the Committee is concerned with the potential damage such attack would have on the Internal Revenue Service. The Committee directs the TIGTA to submit a report to the Committees on Appropriations of the House and Senate not less than six 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.

SPECIAL INSPECTOR GENERAL FOR THE TROUBLED ASSET RELIEF PROGRAM

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$34,234,000
Budget request, fiscal year 2016	40,671,000
Recommended in the bill	40,671,000
Bill compared with:	
Appropriation, fiscal year 2015	+6,437,000
Budget request, fiscal year 2016	– – –

The Office of the Special Inspector General for the Troubled Asset Relief Program (SIGTARP) was established in the Emergency Economic Stabilization Act of 2008 (Public Law 110–343). Its mission is to conduct, supervise, and coordinate audits and investigations of the purchase, management, and sale of assets by the

Secretary of the Treasury under programs established pursuant to the Troubled Asset Relief Program (TARP).

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $40,671,000 for fiscal year 2016.

SIGTARP's operating expenses were initially funded with mandatory appropriations in the TARP. These funds, however, were provided in a limited amount. As such, every year the amount of remaining mandatory funds has been decreasing over time. In order to continue vigorous oversight of the outstanding TARP amounts, additional discretionary appropriations are provided. As TARP winds down, the Committee expects the request for discretionary appropriations in this account to also wind down in future years.

FINANCIAL CRIMES ENFORCEMENT NETWORK

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$112,000,000
Budget request, fiscal year 2016	112,979,000
Recommended in the bill	112,979,000
Bill compared with:	
Appropriation, fiscal year 2015	+979,000
Budget request, fiscal year 2016	– – –

The Financial Crimes Enforcement Network (FinCEN) is responsible for implementing Treasury's anti-money laundering regulations through administration of the Bank Secrecy Act (BSA). It also collects and analyzes information to assist in the investigation of money laundering and other financial crimes. FinCEN supports law enforcement investigative efforts by Federal, State, local and international agencies, and fosters interagency and global cooperation against domestic and international financial crimes.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $112,979,000 for FinCEN. The recommended amount is intended to ensure FinCEN's information is accessible to the law enforcement and intelligence communities and to ensure FinCEN can respond to requests for assistance from law enforcement. The data compiled and analyzed by FinCEN is a critical tool for investigating, among other crimes, money laundering, mortgage fraud, drug cartels, and terrorist financing.

Human Trafficking.—The Committee appreciates FinCEN's history of supporting law enforcement cases that combat human trafficking, including its 2014 Guidance on Recognizing Activity that May be Associated with Human Smuggling and Human Trafficking to financial institutions, 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. Wherever possible, FinCEN shall marshal its unique expertise in analyzing financial flows for this important effort in the course of ongoing strategic operations, such as the Southwest Border Initiative, and provide the appropriate assistance to law enforcement agencies in their human trafficking investigations.

TREASURY FORFEITURE FUND

(RESCISSION)

Appropriation, fiscal year 2015	−$769,000,000
Budget request, fiscal year 2016	−875,000,000
Recommended in the bill	−721,000,000
Bill compared with:	
Appropriation, fiscal year 2015	+48,000,000
Budget request, fiscal year 2016	+154,000,000

COMMITTEE RECOMMENDATION

The Committee recommends a rescission of $721,000,000 of unobligated balances in the Treasury Forfeiture Fund. The funds collected, disbursed and rescinded out of the Treasury Forfeiture Fund (the Fund) are incidental to law enforcement activities and priorities that led to the seizures and forfeitures. Disrupting and dismantling criminal organizations that pose the greatest threat to public safety and security is the highest priority of any law enforcement agency. The Fund can ensure resources are managed efficiently to cover the costs of an effective asset seizure and forfeiture program, including the costs of seizing, evaluating, inventorying, maintaining, protecting, advertising, forfeiting and disposing of property, but it must neither augment agency funding nor circumvent the appropriations process. Reliance on the Fund to offset the day-to-day operations, or to pay for new activities, creates an incentive to pursue cases suspected of high valued forfeitures rather than to target individuals or organizations that perpetrate the worst crimes against society.

The Committee directs the Department to submit to the Committees on Appropriations of the House and Senate a detailed table every month reporting the interest earned, forfeiture revenue collected, unobligated balances, recoveries, expenses to date, and expenses estimated for the remainder of the fiscal year.

BUREAU OF THE FISCAL SERVICE

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$348,184,000
Budget request, fiscal year 2016	363,850,000
Recommended in the bill	360,000,000
Bill compared with:	
Appropriation, fiscal year 2015	+11,816,000
Budget request, fiscal year 2016	−3,850,000

The mission of the Bureau 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 is the Federal government's central financial agent. The Fiscal Service also develops and implements reliable and efficient financial methods and systems to operate the government's cash management, credit management, and debt collection programs in order to maintain government accounts and report on the status of the government's finances. In addition, the Fiscal Service is the primary agency for collecting Federal non-tax debt owed to the government, and is responsible for the conduct of all public debt operations and the promotion of the sale of U.S. securities.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $360,000,000 for fiscal year 2016. Of the funds provided, $4,210,000 is available until September 30, 2018, for information systems modernization.

Within this appropriation, funding is included for USAspending.gov. The Committee expects the Fiscal Service to meet its transparency goals within USAspending.gov and will monitor progress in achieving government spending transparency.

Judgment Fund.—The Committee appreciates Treasury's release of the fiscal year 2011, 2012, and 2013 annual reports regarding payments made by the Judgment Fund under 31 U.S.C. 1304. The Committee directs the Department to issue the report required by Congress, within 60 days of enactment of this Act, for the 2014 fiscal year, and also a report covering payments made during fiscal year 2015 and directs that the reports include all judgment fund payments since 2008, unless the disclosure of such information is otherwise prohibited by law or court order. The report shall consist of: (1) the name of the plaintiff or claimant; (2) the name of the counsel for the plaintiff or claimant; (3) the name of the agency that submitted the claim; (4) a brief description of the facts that gave rise to the claim; and (5) the amount paid representing principal, attorney fees, and interest, if applicable.

Do Not Pay Business Center.—The Committee supports the Do Not Pay Business Center's goal of preventing ineligible recipients from receiving payments or awards from the Federal Government. This program supports the implementation of the Improper Payments Elimination and Recovery Improvement Act of 2012 (P.L. 112–248) which requires executive agencies to review all payments and awards before issuance. The Committee expects the Fiscal Service to sufficiently support the Do Not Pay Business Center within the Fiscal Service appropriation for fiscal year 2016.

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$100,000,000
Budget request, fiscal year 2016	101,439,000
Recommended in the bill	105,000,000
Bill compared with:	
Appropriation, fiscal year 2015	+5,000,000
Budget request, fiscal year 2016	+3,561,000

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $105,000,000 for fiscal year 2016.

Processing Time.—The Committee has included an additional $5,000,000 for TTB to accelerate processing times for formula and

label applications. The Committee is concerned by the delays involved in securing basic label and formula approvals required under the Federal Alcohol Administration Act (FAA Act) and has directed additional funding to the agency for enforcement of the regulations under the FAA Act. The Committee directs the TTB to report to the Committees on Appropriations of the House and Senate, within 60 days of enactment of this Act, on how the additional funding will be used to create greater efficiencies in responding to the growing demand from stakeholders, as well as how improvements can be made in issuing clear and consistent regulations.

Regulation Review.—The TTB has an important mission, especially with regard to reviewing and approving labels and formulas, enforcing unfair trade practices, and protecting consumers from counterfeit and unsafe products. The alcohol beverage industry has seen explosive growth in the last decade, and the Committee commends the TTB for taking the step of examining its existing code and searching for ways to modernize. The Committee is aware that TTB is endeavoring to examine Title 27, Chapter 1, Subchapter A, Part 4 Labeling and Advertising of Wine; Part 5 Labeling and Advertising of Distilled Spirits; and, Part 7 Labeling and Advertising of Malt Beverages. The Committee anticipates that the process will be thorough, expeditious, and result in significant advancements in order to keep up with modern technologies and markets. The Committee is aware that some of the regulations have not been updated since the repeal of Prohibition in 1933, and the Committee anticipates this as the launch of a sustained review and a full modernization of Title 27.

UNITED STATES MINT

UNITED STATES MINT PUBLIC ENTERPRISE FUND

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

COMMITTEE RECOMMENDATION

The Committee recommends a spending level for capital investments by the Mint for circulating coinage and protective services of $20,000,000 for fiscal year 2016.

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND PROGRAM ACCOUNT

Appropriation, fiscal year 2015	$230,500,000
Budget request, fiscal year 2016	233,523,000
Recommended in the bill	233,523,000
Bill compared with:	
Appropriation, fiscal year 2015	+3,023,000
Budget request, fiscal year 2016	– – –

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $233,523,000 for the CDFI Fund program. Of the amounts provided, $176,423,000 is for financial and technical assistance grants, $16,000,000 is for Native Initiatives, $18,000,000 for the Bank Enterprise Award Program, and $23,100,000 is for the administrative expenses for all programs.

CDFIs in U.S. Insular Areas.—The Committee notes the absence of CDFIs serving American Samoa, Northern Mariana Islands and other U.S. insular areas and recommends that the CDFI Fund use its Capacity Building Initiative to expand service, to the extent practical, to these areas.

INTERNAL REVENUE SERVICE

The Committee recommends providing $10,106,609,000 for the IRS which is $838,391,000 below current level and $2,824,462,000 below the request. This recommendation would fund the IRS, in total, below their fiscal year 2004 level. Funding for the Taxpayer Service account, however, is an additional $75,000,000 higher than fiscal year 2015, raising funding for the Taxpayer Service account to $2,231,609,000, which is just $8,000,000 shy of its pre-sequestration funding level. These funds are set aside strictly for improving the level of customer service and should measurably improve the IRS' ability to address taxpayer needs.

In addition, the Committee includes language to:

- Prohibit funds for IRS employee bonuses and awards that do not consider the conduct and tax compliance of such employees;
- Prohibit funds for hiring former IRS employees without considering the employees past conduct and tax compliance;
- Prohibit funds for targeting groups for regulatory scrutiny based on their ideological beliefs;
- Prohibit funds for targeting citizens for exercising their First Amendment rights;
- Prohibit funds for conferences that do not comply with the Treasury Inspector General for Tax Administration's recommendations regarding conferences;
- Prohibit funds for the production of videos that have not been reviewed for cost, topic, tone, and purpose and certified to be appropriate;
- Require a report on the amount of official time used by IRS employees;
- Prohibit the White House from ordering the IRS to determine the tax-exempt status of an organization;

• Require extensive reporting on IRS spending; and
• Provide TIGTA with a $9,065,000 increase to enhance its audit and investigative oversight of the IRS.

The Committee remains troubled that the IRS would propose new regulations for determining the tax-exempt status of 501(c)(4) organizations without the benefit of the findings and conclusions of multiple, on-going investigations. It is not evident what clarity these proposed regulations will provide when the root cause of the problem has yet to be determined. If the problem is poor management, as the IRS has asserted, then new divisions of duty, stronger lines of communication, and greater accountability of managers and executives is what is needed. Given these concerns, the Committee includes a funding prohibition to prevent the Department of the Treasury from implementing their proposed or revised regulation regarding the standards and definitions used to determine the tax exempt status of organizations under section 501(c)(4) of the Internal Revenue Code.

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

TAXPAYER SERVICES

Appropriation, fiscal year 2015	$2,156,554,000
Budget request, fiscal year 2016	2,408,803,000
Recommended in the bill	2,231,609,000
Bill compared with:	
Appropriation, fiscal year 2015	+75,055,000
Budget request, fiscal year 2016	−177,194,000

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $2,231,609,000 for Taxpayer Services, which is just $8 million below the account's pre-sequestration funding level. Within the amount provided, the Committee expects the IRS to fund sufficiently the Taxpayer Advocate Service. The Committee provides $75,055,000 above the fiscal year 2015 level for the strict use to improve customer service levels.

Identity Theft.—Identity theft remains a persistent obstacle to accurate, fair, and efficient tax collection. Innocent taxpayers, who otherwise comply with their tax obligations, have their refunds delayed and are drawn unwittingly into the IRS examination process because their identity was stolen and misused. This problem is especially pernicious in the U.S. territories and possessions, where organized schemes fraudulently use the taxpayer identification numbers of territorial residents to obtain credits or refunds on tax returns filed with the United States, costing American taxpayers billions of dollars.

The Committee requires a report, reviewed by the National Taxpayer Advocate and the Federal Trade Commission, from the IRS that covers the 2009–2015 period on: the number of taxpayers who

have had their tax return rejected because their Social Security or taxpayer identification number was improperly used by another individual to commit tax fraud; the average time to resolve the situation and provide innocent taxpayers with their refund, when a refund is due; and the number of cases involving taxpayer identification numbers of residents of the territories. The report will also include a discussion on the effectiveness of IRS actions taken or plans to take to expedite resolution for these taxpayers, to prevent non-victims from becoming victims, to educate the public on the threat of identity theft, and to detect and prevent identity-based tax fraud and actions. The Committee directs the IRS to submit the report to the Committees on Appropriations of the House and Senate by June 17, 2016.

Earned Income Tax Credits.—The Committee appreciates the meeting the Commissioner convened with tax-preparation firms, payroll and tax refund processors, and state tax administrators to fight tax-refund fraud. The Committee believes a similar coordinated and comprehensive approach is needed to reduce erroneous Earned Income Tax Credits (EITC) and encourages the IRS to convene a similar summit in 2016 to develop strategies for establishing eligibility and credible claims without discouraging the participation of legitimate beneficiaries.

Pre-Filled or "Simple" Tax Returns.—The Committee believes that converting a voluntary compliance system to a bill presentment model would represent a significant change in the relationship between taxpayers and their government. The simple return model would also strain IRS resources and the data retrieval systems required would create new burdens on employers, particularly small businesses. In addition, a fundamental conflict of interest seems to be inherent in the nation's tax collector and compliance enforcer taking on the simultaneous role of tax preparer and financial advisor. The Committee expects that the IRS will not begin work on a simple tax return pilot program or associated systems without first seeking specific authorization and appropriations from Congress, and should instead focus on helping Congress and the Administration achieve real tax simplification and reform.

ENFORCEMENT

Appropriation, fiscal year 2015	$4,860,000,000
Budget request, fiscal year 2016	5,399,832,000
Recommended in the bill	4,325,000,000
Bill compared with:	
Appropriation, fiscal year 2015	−535,000,000
Budget request, fiscal year 2016	−1,074,832,000

The Enforcement appropriation provides for the examination of tax returns, both domestic and international; the administrative and judicial settlement of taxpayer appeals of examination findings; technical rulings; monitoring 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 internal revenue laws; identifying underreporting of tax obligations; securing unfiled tax returns; and collecting unpaid accounts.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $4,325,000,000 for Enforcement. Of the funds provided, the Committee recommends not less than $57,493,000 to support IRS activities under the Interagency Crime and Drug Enforcement program. None of the funds requested for implementation of the Patient Protection and Affordable Care Act are provided.

Regulation of Paid Preparers.—In February 2014, the Court of Appeals affirmed the District Court decision in *Loving v. IRS* that the IRS has no authority to regulate paid tax-return preparers. In June 2014, the IRS initiated a voluntary program with many of the same requirements of its defunct regulatory program. The Committee directs the IRS to submit to the Committees on Appropriations of the House and Senate not later than 120 days after enactment of this Act an evaluation, reviewed by the Government Accountability Office, of the accuracy of returns prepared by participants in the voluntary program for the 2015 tax season compared to accuracy of returns prepared by the same population of preparers prior to the 2015 tax season, including improper payments; the cost of implementing and operating the voluntary program; the cost of implementing and operating a regulatory program; and the expected effect on accuracy as a result of a regulatory program, including improper payments.

Informational Returns.—Taxpayers who claim a refund tend to file early in the tax season, whereas taxpayers who owe a tax liability tend to file towards the end of the tax season or for an extension. Consequently, the IRS has the least amount of information about taxpayers when the most claims for refunds are made, contributing to an unacceptably high improper payment rate. To that end, the Administration proposes accelerating the filing date of informational returns. The Committee directs the IRS to submit a report, reviewed by the Government Accountability Office, to the Committees on Appropriations of the House and Senate not later than 120 days after enactment of this Act, about the cost of adapting its systems to an earlier informational return filing date; the time it would take to make these adaptions, including testing; an estimate of the cost and time that the private sector needs to make corresponding adaptations to their systems and processes; and the estimated effect on accuracy.

Identity Theft.—The Committee encourages the Department of Justice, Federal Trade Commission, and IRS to collaborate on joint efforts to prevent and reduce the incidence of tax-related identity among vulnerable populations, especially senior citizens. The Committee encourages the IRS to notify taxpayers in timely fashion of when they are potential victims of identity theft.

Guidelines for Pari-mutuel Winnings.—The Committee appreciates the Department of the Treasury's Proposed Rule 80 FR 11600 regarding the filing of information returns to report winnings from bingo, keno, and slot machine play.

Strengthening EITC Compliance.—The Committee supports the Department and IRS' to increase compliance with and the accuracy of the Earned Income Tax Credit (EITC) program. The complexity of the EITC law makes it inherently difficult for families and individuals to avoid errors and inherently easy for criminals to make

false claims. The Committee directs the Office of Tax Policy (OTP) and the IRS Office Research, Analysis and Statistics to conduct data-driven analysis to improve EITC compliance in collaboration with the tax preparation community. Successful analysis will identify solutions effective for both paid preparers and self-preparers, ensure ease of taxpayer understanding. The Committee directs OTP and IRS to submit a report to the Committees on Appropriations in the House and Senate not later than six months after enactment of this Act on meeting this goal.

Favorable Determination Letters.—The Committee believes the Favorable Determination Letter program is a valuable and useful service, assuring administrators that they are operating employee plans in compliance with tax law.

OPERATIONS SUPPORT

Appropriation, fiscal year 2015	$3,638,446,000
Budget request, fiscal year 2016	4,743,258,000
Recommended in the bill	3,300,000,000
Bill compared with:	
Appropriation, fiscal year 2015	−338,446,000
Budget request, fiscal year 2016	−1,443,258,000

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $3,300,000,000 for Operations Support. None of the funds requested for implementation of the Patient Protection and Affordable Care Act are provided.

Printed Forms and Instructions.—The Committee encourages the IRS to continue to provide printed forms and instructions to vulnerable populations, especially rural communities where internet usage rates are below the national average.

Official Time.—The Committee directs the IRS to submit a report to the Committees on Appropriations of the House and Senate not later than 90 days after enactment of this Act on (1) the number of official hours spent by IRS employees on union activities as contractually agreed to between the IRS and the National Treasury Employees Union (NTEU) in the National Agreement II, as authorized under 5 U.S.C. § 7131(d) and on union activities other than as contractually agreed to between the IRS and the NTEU in the National Agreement II, as authorized under 5 U.S.C. § 7131(a) and (c); and (2) the amount of travel expenses the IRS paid associated with employees' activities on official time under 5 U.S.C. § 7131, including a summary of such activities, for fiscal year 2015.

Obligations and Employment.—Not later than 45 days after the end of each quarter, the Internal Revenue Service shall submit reports on its activities to the House and the Senate Committees on Appropriations. The reports shall include information about the obligations made during the previous quarter by appropriation, object

class, office, and activity; the estimated obligations for the remainder of the fiscal year by appropriation, object class, office, and activity; the number of full-time equivalents within each office during the previous quarter; and the estimated number of full-time equivalents within each office for the remainder of the fiscal year.

Information Technology Reports.—The Committee directs the Government Accountability Office 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.

Identity Protection Personal Identification Numbers.—The Committee appreciates the IRS' Identity Protection Personal Identification Numbers (IP PIN) pilot program that is being conducted in Florida, Georgia, and the District of Columbia to prevent tax refund fraud by identity theft. The Committee directs the IRS to submit a detailed report to the Committees of Appropriations in the House and Senate not later than 120 days after enactment of this Act on the effectiveness of the pilot program, the cost of expanding the program nationally and the estimated reduction in fraudulent tax refunds from a national program, and the current cost of assisting victims of tax refund fraud by identity theft.

Addressing Fraud and Filing Errors in Refundable Credit Programs.—In an effort to reduce intentional fraud and unintentional filing errors in refundable credit programs intended to help taxpayers, minimize taxpayer burden and ensure the availability of high quality tax preparation, the Department of the Treasury is directed to develop revisions to tax forms and instructions to ensure that taxpayers who prepare their own returns provide key information regarding tax credit eligibility. The Department is also directed to review paid preparer due diligence requirements and administration of the requirements to ensure that filing burden among taxpayers using paid preparers is minimized while maintaining the accuracy of tax preparation.

BUSINESS SYSTEMS MODERNIZATION

Appropriation, fiscal year 2015	$290,000,000
Budget request, fiscal year 2016	379,178,000
Recommended in the bill	250,000,000
Bill compared with:	
Appropriation, fiscal year 2015	−40,000,000
Budget request, fiscal year 2016	−129,178,000

The Business Systems Modernization (BSM) appropriation provides funding to modernize key business systems of the Internal Revenue Service.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $250,000,000 for BSM.

The funds provided under this heading were at watershed amounts in recent years. While the Committee understands that IRS is building capabilities into the CADE2 system, such as linking historical returns with current returns and building a single interest and penalty calculator, the major costs of development and implementation are complete. The Committee expects funding re-

quests to decline as the IRS realizes savings from retiring legacy systems and resumes funding levels closer to their historical average.

Information Technology Reports.—The Committee directs the Government Accountability Office 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.

ADMINISTRATIVE PROVISIONS—INTERNAL REVENUE SERVICE

(INCLUDING TRANSFER OF FUNDS)

Section 101. The Committee continues a provision that allows for the transfer of five percent of any appropriation made available to the IRS to any other IRS appropriation, upon the advance approval of the Committees on Appropriations of the House and Senate.

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

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

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

Section 105. The Committee continues a provision requiring videos produced by the IRS to be approved in advance by the Service-Wide Video Editorial Board.

Section 106. The Committee continues a provision that requires the IRS to notify employers of any address change related to employment tax payments.

Section 107. The Committee continues a provision that prohibits the IRS from targeting U.S. citizens for exercising their First Amendment rights.

Section 108. The Committee continues a provision that prohibits the IRS from targeting groups based on their ideological beliefs.

Section 109. The Committee continues a provision that requires the IRS to comply with procedures and policies on conference spending as recommended by the Treasury Inspector General for Tax Administration.

Section 110. The Committee includes a new provision that prohibits funds made available in the healthcare reform act to the Department of Health and Human Services from being transferred to the IRS for implementing the healthcare reform act.

Section 111. The Committee includes a new provision that prohibits funds from being used to implement the individual mandate of the Affordable Care Act.

Section 112. The Committee includes a new provision that prohibits funds for giving bonuses to employees or hiring former employees without considering conduct and compliance with Federal tax law.

Section 113. The Committee includes a new provision that prohibits funds to violate the confidentiality of tax returns.

Section 114. The Committee includes a new provision that prohibits funds for pre-populated returns.

ADMINISTRATIVE PROVISIONS—DEPARTMENT OF THE TREASURY

(INCLUDING TRANSFERS OF FUNDS)

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

Section 116. The Committee continues a provision, with modification, that authorizes transfers, up to two percent, between "Departmental Offices—Salaries and Expenses", "Office of Inspector General", "Special Inspector General for the Troubled Asset Relief Program", "Financial Crimes Enforcement Network", "Bureau of the Fiscal Service", "Alcohol and Tobacco Tax and Trade Bureau", and "Community Development Financial Institutions Program Fund" appropriations under certain circumstances.

Section 117. The Committee continues a provision that authorizes transfers, up to two percent, between the Internal Revenue Service and the Treasury Inspector General for Tax Administration under certain circumstances.

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

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

Section 120. The Committee continues a provision that requires congressional approval for the construction and operation of a museum by the United States Mint.

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

Section 122. The Committee continues a provision deeming that funds for the Department of the Treasury's intelligence-related activities are specifically authorized in fiscal year 2016 until enactment of the Intelligence Authorization Act for fiscal year 2016.

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

Section 124. The Committee continues a provision that requires the Department to submit a capital investment plan.

Section 125. The Committee continues a provision that requires quarterly reports of the Office of Financial Research (OFR) and Office of Financial Stability.

Section 126. The Committee includes a new provision that limits the fees available for obligation by the OFR to the amount provided in appropriations acts beginning in fiscal year 2017. The Com-

mittee believes that the activities of OFR should be subject to the annual review of Congress.

Section 127. The Committee continues a provision that requires a report on the Department's Franchise Fund.

Section 128. The Committee includes a new provision that requires the Department to submit a report on economic warfare and financial terrorism.

Section 129. The Committee includes a new provision that prohibits the Department from finalizing any regulation related to the standards used to determine the tax-exempt status of a 501(c)(4) organization.

Section 130. The Committee includes a new provision with respect to the so-called people-to-people category of travel. As set forth in title 31, section 515.565(b)(2) of the Code of Federal Regulations, this category of travel contravenes the explicit prohibition against tourist activities as provided in section 910(b) of the Trade Sanctions Reform and Export Enhancement Act of 2000 (TSRA). Furthermore, the stated purpose of people-to-people travel, which is to promote the Cuban people's independence from Cuban authorities, cannot be accomplished through itineraries that mainly feature interactions with representatives of a dictatorship that actively oppresses the Cuban people, nor can it be accomplished through itineraries that do not require meetings with pro-democracy activists or independent members of Cuban civil society.

Section 131. The Committee includes a new provision to prohibit funds to approve, license, facilitate, authorize, or otherwise allow the importation of property confiscated by the Cuban Government.

Section 132. The Committee includes a new provision to prohibit funds to approve, license, facilitate, authorize, or otherwise allow any financial transactions with the Cuban military or intelligence service. This section does not apply to exports permitted under the Trade Sanctions Reform and Export Enhancement Act of 2000 or to financial transactions necessary for the maintenance and improvement of the military base at Guantanamo Bay, Cuba.

Section 133. The Committee includes 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.

Section 134. The Committee includes a new provision requiring the Office of Financial Research to provide public notice of not less than 90 days before issuing a rule, report, or regulation.

Section 135. The Committee includes a new provision to prohibit funds for the Internal Revenue Service (IRS) to determine that a church is not exempt from taxation for participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidates for public office unless the IRS Commissioner consents to such determination, the Commissioner notifies the tax committees of Congress, and the determination is effective 90 days after such notification.

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

Funds appropriated in this title provide for the staff and operations of the White House, along with other organizations within the Executive Office of the President (EOP), which formulate and

coordinate policy on behalf of the President, such as the National Security Council and the Office of Management and Budget. The title also includes funding for the Office of National Drug Control Policy and certain expenses of the Vice President.

Interagency Hostage Recovery Coordinator.—The Committee believes that securing the release of United States persons who are hostages of hostile groups abroad is of paramount importance. The complex nature of hostage situations requires more effective interagency coordination and clear lines of authority. The Committee notes that the President has ordered a review of how the United States government responds to Americans held hostage abroad—without altering U.S. policy of "no concessions" to hostile groups. The Committee strongly believes this review should include an evaluation of whether the creation of a single interagency hostage recovery coordinator would improve the chain of command, limit jurisdiction disputes, and ensure effective use of government resources in hostage recovery efforts. The Committee directs the President to transmit the findings of this review, including the evaluation of an interagency coordinator, to the Committees on Appropriations and the Committees on Foreign Affairs in the House and Senate within six months of enactment of this Act.

THE WHITE HOUSE

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$55,000,000
Budget request, fiscal year 2016	55,214,000
Recommended in the bill	55,000,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	–214,000

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $55,000,000 for the White House.

EXECUTIVE RESIDENCE AT THE WHITE HOUSE

OPERATING EXPENSES

Appropriation, fiscal year 2015	$12,700,000
Budget request, fiscal year 2016	12,723,000
Recommended in the bill	12,700,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	–23,000

These funds provide for the care, maintenance, staffing and operations of the Executive Residence, including official and ceremonial functions of the President.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $12,700,000 for the Operating Expenses of the Executive Residence. The bill con-

tinues the same restrictions on reimbursable expenses for use of the Executive Residence as were included in past years.

WHITE HOUSE REPAIR AND RESTORATION

Appropriation, fiscal year 2015	$625,000
Budget request, fiscal year 2016	750,000
Recommended in the bill	625,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	– 125,000

Funding in this account provides for the repair, alteration, and improvement of the Executive Residence at the White House.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $625,000 for White House Repair and Restoration.

COUNCIL OF ECONOMIC ADVISERS

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$4,184,000
Budget request, fiscal year 2016	4,201,000
Recommended in the bill	4,184,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	– 17,000

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $4,184,000 for the Council of Economic Advisers.

NATIONAL SECURITY COUNCIL AND HOMELAND SECURITY COUNCIL

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$12,600,000
Budget request, fiscal year 2016	13,069,000
Recommended in the bill	12,600,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	– 469,000

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $12,600,000 for the National Security Council and Homeland Security Council.

OFFICE OF ADMINISTRATION

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$111,300,000
Budget request, fiscal year 2016	96,116,000
Recommended in the bill	96,000,000
Bill compared with:	
Appropriation, fiscal year 2015	−15,300,000
Budget request, fiscal year 2016	−116,000

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $96,000,000 for the Office of Administration. Of the recommended amount, not to exceed $7,994,000 is available until expended for modernization of the information technology infrastructure within the Executive Office of the President (EOP). 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 telecommunication networks.

OFFICE OF MANAGEMENT AND BUDGET

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$91,750,000
Budget request, fiscal year 2016	97,441,000
Recommended in the bill	91,000,000
Bill compared with:	
Appropriation, fiscal year 2015	−750,000
Budget request, fiscal year 2016	−6,441,000

The Office of Management and Budget (OMB) assists the President in the discharge of budgetary, economic, management, and other executive responsibilities.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $91,000,000 for OMB. The recommendation also continues several long-standing provisos, not requested by the President, limiting certain OMB activities.

The recommendation provides sufficient funds for OMB to consult with and provide Congressional Committees with an appropriate number of printed and electronic copies of the President's fiscal year 2017 budget request, including documents such as the Appendix, Historical Tables, and Analytical Perspectives. The Committee believes that if the Administration wants the Congress to consider its proposed budget that it should provide the Congress with copies of the budget request.

The Committee directs OMB to provide the Committees on Appropriations of the House and Senate with quarterly reports on personnel and obligations consisting of on-board staffing levels, estimated staffing levels by office for the remainder of the fiscal year, obligations by object class incurred to date, and estimated total obligations by object for the remainder of the fiscal year.

The Committee believes that in some instances using transaction-based or no-cost contracting models for delivering or procuring information technology goods and services can save resources and increase efficiencies. The Committee believes that OMB should provide guidance to agencies on transaction-based and no-cost funding models, including when it is appropriate to consider using these contract tools, how to calculate potential savings from their use, and standards and best practices for conducting their procurement. In fiscal years 2014 and 2015, the Committee directed OMB to report on the Federal government's use of transaction-based or no-cost funding models for procuring information technology goods and services. The Committee is appreciative of the reports exploration of benefits and efficiencies associated with the no-cost contract model and directs OMB to provide an updated report on activities related to transaction-based or no-cost funding models in fiscal year 2016, within 120 days after enactment of this Act.

Consistent with the fiscal year 2016 Interior, Environment, and Related Agencies Appropriations Act, the Committee believes that the OIRA should not allow any regulations to be finalized using the Technical Support Document: Technical Update of the Social Cost of Carbon for Regulatory Impact Analysis Under Executive Order 12866, Interagency Working Group on Social Cost of Carbon, United States Government, May 2013 until a new working group is convened. The working group should include the relevant agencies and affected stakeholders, re-examine the social cost of carbon using the best available science, and revise the estimates using an accurate discount rate and domestic estimate in accordance with Executive Order 12866 and OMB Circular A–94. To increase transparency, the working group should solicit public comment prior to finalizing any updates.

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 additional permanent staffing within the office to ensure it can carry out its statutory mission. The Committee recommends that IPEC continue promoting voluntary efforts among stakeholders to reduce online copyright infringement. IPEC is directed to report within 120 days of enactment of this Act on what meaningful, concrete preventive measures have been taken to implement the commitments made by numerous advertising stakeholders to reduce the flow of advertising revenue to operators of sites engaged in significant infringing activity.

In the fiscal year 2015 Committee report, the Committee directed OMB to report on the implementation of Memorandum M 12 12 that called for agencies to reduce travel expenses by 30 percent compared to the fiscal year 2010 level and limit conference spending. The Committee looks forward to getting this report and evaluating the impact of this OMB policy. The Committee would like

OMB to continue reporting on this travel policy. OMB is directed to submit a report to the Committee on Appropriations of the House and Senate no later than 120 days after enactment of this Act on whether agencies have complied with this memorandum during the previous fiscal year. The report shall identify the savings achieved by each agency, whether the 30 percent savings goal was achieved, and how or if the changes in travel and conference policies have impacted agencies' ability to perform mission critical activities. The report shall also include recommendations to improve upon OMB's travel policies. OMB shall ensure that agencies are implementing policies regarding travel, event, meeting or conference locations based on the most efficient use of taxpayer funds.

The Committee believes OMB should work with agencies across the Federal government to ensure processes are in place to eliminate payments to deceased persons. OMB is directed to report to the Committees on Appropriations of the House and Senate within 120 days of enactment of this Act on how it is ensuring that agencies are not making improper payments to deceased individuals.

In April 2011, the Administration issued Executive Order 13571—Streamlining Service Delivery and Improving Customer Service. The Committee appreciates that the Administration has tried to improve customer service. However, more needs to be done to improve the services that the government provides whether it is citizens trying to use Healthcare.gov, taxpayers calling the Internal Revenue Service with questions, or Office of Personnel Management processing Federal employment retirement claims. The Committee directs that OMB provide, within 90 days of enactment of this Act, a report to the Committees on Appropriations of the House and Senate on the implementation of Executive Order 13571, the development of standards to improve customer service, and how these standards are incorporated into the performance plans required under 31 U.S.C. 1115.

In fiscal year 2014, the Committee directed that the head of each agency link its performance plans with their funding requests included in the President's budget request. While some progress was made on this effort in the fiscal year 2015 and 2016 requests more needs to be done. Performance measures in future budget justifications should clearly demonstrate the extent to which performance reporting under 31 U.S.C. 1116 demonstrates that prior year investments in programs, projects, and activities are tied to progress toward achieving performance and priority goals and include estimates for how proposed investments will contribute to additional progress. In particular, performance measures should examine outcome measures, output measures, efficiency measures and customer service measures as defined in 31 U.S.C. 1115(h). The Committee urges OMB to work with agencies to ensure that agency funding requests in fiscal year 2017 are directly linked to agency performance plans. The Committee directs OMB to report to the Committees on Appropriations of the House and Senate within 180 days of enactment of this Act on its progress improving the use of performance measures in the Executive Branch's budgeting processes. The Committee remains supportive of the use of performance measures to gauge progress in the Executive Branch's Cross Agency Priority (CAP) Goals in the areas of cybersecurity, climate change, Insider Threat and Security Clearance, Job-creating invest-

ment, STEM Education, Service Members and Veterans Mental Health.

The Committee encourages OMB to develop a central online repository where all Federal agency budgets and their respective justifications are publicly available in a consistent searchable, sortable, and machine readable format.

OFFICE OF NATIONAL DRUG CONTROL POLICY

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$22,647,000
Budget request, fiscal year 2016	20,047,000
Recommended in the bill	20,047,000
Bill compared with:	
Appropriation, fiscal year 2015	−2,600,000
Budget request, fiscal year 2016	−−−

The Office of National Drug Control Policy (ONDCP) was established by the Anti-Drug Abuse Act of 1988 and most recently reauthorized in 2006. The Office is the President's primary source of support for counter-drug policy development and program oversight. Its responsibilities include developing and updating a National Drug Control Strategy, developing a National Drug Control Budget, and coordinating and evaluating the implementation of Federal drug control activities. In addition, ONDCP manages several counter-drug programs which are discussed under the "Federal Drug Control Programs'" heading below. These include the High Intensity Drug Trafficking Areas (HIDTA) program and Drug-Free Communities grants.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $20,047,000 for ONDCP Salaries and Expenses. The Committee expects ONDCP to focus resources on the counter-drug policy development, coordination and evaluation functions which are the primary mission of the Office and the origins of its existence.

The Appalachian region continues to be one of the hardest hit regions with some of the highest heroin and opioid overdose rates per capita. To the extent practicable, ONDCP should prioritize discretionary funds to aid States that have identified heroin addiction as an emergent threat and are developing community responses to combat heroin and opioids. ONDCP is directed to report to the Committees on Appropriations of the House and Senate within 90 days of enactment on how its programs are addressing these challenges.

The Committee is aware of and recognizes the difficulty that small and rural law enforcement agencies face with regards to overtime compensation for participation in multi-agency drug task forces. The Committee expects the ONDCP to coordinate with small and rural law enforcement agencies and develop strategies to improve the effectiveness of drug eradication efforts through shared intelligence, technology, and manpower despite limited resources.

FEDERAL DRUG CONTROL PROGRAMS

HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM

(INCLUDING TRANSFERS OF FUNDS)

Appropriation, fiscal year 2015	$245,000,000
Budget request, fiscal year 2016	193,400,000
Recommended in the bill	250,000,000
Bill compared with:	
Appropriation, fiscal year 2015	+5,000,000
Budget request, fiscal year 2016	+56,600,000

The High Intensity Drug Trafficking Areas (HIDTA) Program provides resources to Federal and State, local, and tribal agencies in designated HIDTAs to combat the production, transportation and distribution of illegal drugs; to seize assets derived from drug trafficking; to address violence in drug-plagued communities; and to disrupt the drug marketplace.

Currently, 28 HIDTAs operate in 45 States plus the District of Columbia, Puerto Rico, and the Virgin Islands. Each HIDTA is managed by an Executive Board comprised of equal numbers of Federal, State, local or tribal officials. Each HIDTA Executive Board is responsible for designing and implementing initiatives for the specific drug trafficking threats in its region. Intelligence and information sharing are key elements of all HIDTA programs.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $250,000,000 for the HIDTA Program. The Committee believes that the HIDTA program has demonstrated its effectiveness and can serve as an important tool in combating problems of drug trafficking and drug-related violence.

The Committee includes language requiring that existing HIDTAs receive funding at least equal to the fiscal year 2015 level unless the Director submits a justification for doing otherwise to the Committees on Appropriations, based on clearly articulated priorities and published performance measures.

The recommendation includes language directing ONDCP to notify the Committees on Appropriations of the initial allocation of HIDTA funds no later than 45 days after enactment, and to notify the Committees of the proposed use of discretionary funds no later than 90 days after enactment. The language directs the ONDCP Director to work in consultation with the HIDTA Directors in determining the uses of that discretionary funding.

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

OTHER FEDERAL DRUG CONTROL PROGRAMS

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2015	$107,150,000
Budget request, fiscal year 2016	95,436,000
Recommended in the bill	109,310,000
Bill compared with:	
Appropriation, fiscal year 2015	+2,160,000
Budget request, fiscal year 2016	+13,874,000

This account supports a variety of other drug control activities managed or undertaken by ONDCP.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $109,310,000 for Other Federal Drug Control Programs. The recommended level for fiscal year 2016 is distributed among specific programs and activities as follows:

Drug-Free Communities	$95,000,000
(Training	2,000,000)
Anti-Doping activities	9,000,000
World Anti-Doping Agency dues	2,060,000
Discretionary grants	3,250,000

Within the total for the account, the Committee recommends $95,000,000 for the Drug-Free Communities program. This program makes grants of up to $125,000 per year to support local coalitions to develop and implement community-based plans to reduce drug abuse among youth. These coalitions are required to include participants from a wide range of interests, including local government agencies, schools, the media, service organizations, law enforcement, parents, youth, and the business community. Local matching contributions are required. Grants are awarded on a competitive basis, and may be renewed for up to five years, after which time the coalition must compete again for any further funding.

Within this account, the Committee recommends $9,000,000 for anti-doping activities. Anti-doping activities support athlete drug testing programs, research initiatives, educational programs, and enforce compliance with the World Anti-Doping Code. In addition, the Committee recommends $2,060,000 for the United States membership dues to the World Anti-Doping Agency (WADA). WADA is the international agency created to promote, coordinate, and monitor efforts against doping and illicit drug use in sport on a global basis.

Additionally, the Committee includes $2,000,000 for drug court training and technical assistance and $1,250,000 for assistance to States in implementing effective drug laws. All funds under this heading are to be awarded under a competitive process.

INFORMATION TECHNOLOGY OVERSIGHT AND REFORM

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2015	$20,000,000
Budget request, fiscal year 2016	35,200,000
Recommended in the bill	20,000,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	– 15,200,000

These funds support efforts to make the Federal Government's investments in information technology (IT) more efficient, secure and effective.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $20,000,000. The Committee appreciates OMB's efforts to improve program and contract management of information technology investments as well as the Administration's efforts to utilize cloud computing and consolidate data centers. The Committee understands that these efforts have saved over $3.06 billion since this appropriation was

first enacted. However, failures, such as the launch of Healthcare.gov, in the development of information technology systems historically have been pervasive throughout the Federal government. The Committee expects OMB to improve the processes used to develop information technology systems. Using information technology to engage citizens can be a powerful and efficient tool but only if the systems work and citizens have confidence in them. Language is continued in the bill requiring the submission of quarterly reports on savings this program identifies by fiscal year, agency and appropriation.

SPECIAL ASSISTANCE TO THE PRESIDENT

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$4,211,000
Budget request, fiscal year 2016	4,228,000
Recommended in the bill	4,211,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	– 17,000

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $4,211,000 for the Office of the Vice President.

OFFICIAL RESIDENCE OF THE VICE PRESIDENT

OPERATING EXPENSES

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2015	$299,000
Budget request, fiscal year 2016	299,000
Recommended in the bill	299,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	– – –

These funds support the care and operation of the Vice President's residence and 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 Operating Expenses of the Vice President's residence.

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

(INCLUDING TRANSFER OF FUNDS)

Section 201. The Committee includes language permitting the transfer of not to exceed ten percent of funds between various accounts within the Executive Office of the President, with advance approval of the Committees on Appropriations. The amount of an appropriation shall not be increased by more than 50 percent.

Section 202. The Committee continues language requiring the Director of the Office of Management and Budget to report on the costs of implementing the Dodd-Frank Wall Street Reform and Consumer Protection Act (Public Law 111–203).

Section 203. The Committee includes language requiring the Director of the Office of Management and Budget to include a statement of budgetary impact with any Executive Order or Presidential Memorandum issued during fiscal year 2016. The Committee believes the American people should understand the impact on costs and revenues when the President issues Executive Orders or Presidential Memorandums.

Section 204. The Committee includes language prohibiting funds to prepare, sign or approve statements abrogating legislation passed by the House of Representatives and the Senate and signed by the President.

Section 205. The Committee includes language prohibiting funds to prepare or implement Executive Orders or Presidential Memorandums in contravention of existing law.

TITLE III—THE JUDICIARY

The funds recommended by the Committee in title III of the accompanying bill are for the operation and maintenance of United States Courts and include the salaries of judges, probation and pretrial services officers, public defenders, court clerks, law clerks, and other supporting personnel, as well as security costs, information technology, and other expenses of the Federal Judiciary. The Committee recommends a total of $6,910,219,000 in discretionary funding for the Judiciary in fiscal year 2016.

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

The Judiciary is the General Services Administration's (GSA) second largest client in terms of space, with rent accounting for approximately 20 percent of the Judiciary's appropriation. The Committee appreciates efforts taken by the Judiciary to reduce rental costs and limit growth through several cost containment initiatives. The fiscal year 2015 enacted bill provided $10,000,000 for an Integrated Workplace Initiative to reconfigure and reduce space. The Committee directs the Director of the Administrative Office of the United States Courts to report on the status of this initiative within 90 days of enactment of this Act. The Committee expects the Judiciary to continue to take actions to reduce its space footprint and costs associated with rent. The Committee directs the Judicial Conference of the United States to provide the Committee with updates to its space management plan, detailing its efforts to reduce Judiciary space by fiscal year 2018.

Improving the physical security at buildings occupied by the Judiciary and U.S. Marshals Service (USMS) and ensuring the integrity of the judicial process by providing secure facilities to conduct

judicial business is a priority for the Committee. Under GSA's Federal Buildings Fund appropriation, the Committee recommends $20,000,000 for the Judiciary Capital Security program for alterations to improve physical security in buildings occupied by the Judiciary and USMS.

SUPREME COURT OF THE UNITED STATES

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$74,967,000
Budget request, fiscal year 2016	75,717,000
Recommended in the bill	75,500,000
Bill compared with:	
Appropriation, fiscal year 2015	+533,000
Budget request, fiscal year 2016	−217,000

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $75,500,000 for fiscal year 2016 for the salaries and expenses of personnel and the cost of operating the Supreme Court, excluding the care of the building and grounds. The Committee includes bill language making $2,000,000 available until expended for the purpose of making information technology investments. The Committee requests that the Court include an annual report with its budget justification materials, showing information technology carryover balances and describing expenditures made in the previous fiscal year and planned expenditures in the budget year.

CARE OF THE BUILDING AND GROUNDS

Appropriation, fiscal year 2015	$11,640,000
Budget request, fiscal year 2016	9,953,000
Recommended in the bill	9,953,000
Bill compared with:	
Appropriation, fiscal year 2015	−1,687,000
Budget request, fiscal year 2016	− − −

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $9,953,000 for fiscal year 2016, to remain available until expended, for personnel and other services relating to the structural and mechanical care of the Supreme Court building and grounds. The Architect of the Capitol has responsibility for these functions and supervises the use of this appropriation.

UNITED STATES COURT OF APPEALS FOR THE FEDERAL CIRCUIT

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$30,212,000
Budget request, fiscal year 2016	30,841,000
Recommended in the bill	30,300,000
Bill compared with:	
Appropriation, fiscal year 2015	+88,000
Budget request, fiscal year 2016	−541,000

COMMITTEE RECOMMENDATION

The Court of Appeals for the Federal Circuit has exclusive national jurisdiction over a large number of diverse subject areas, in-

cluding government contracts, patents, trademarks, Federal personnel, and veterans' benefits. The Committee recommends an appropriation of $30,300,000 for fiscal year 2016.

UNITED STATES COURT OF INTERNATIONAL TRADE

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$17,807,000
Budget request, fiscal year 2016	18,145,000
Recommended in the bill	18,000,000
Bill compared with:	
Appropriation, fiscal year 2015	+193,000
Budget request, fiscal year 2016	−145,000

COMMITTEE RECOMMENDATION

The Court of International Trade has exclusive nationwide jurisdiction of civil actions against the United States and certain civil actions brought by the United States, arising out of import transactions and administration and enforcement of the Federal customs and international trade laws. The Committee recommends an appropriation of $18,000,000 for fiscal year 2016.

COURTS OF APPEALS, DISTRICT COURTS, AND OTHER JUDICIAL SERVICES

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$4,846,818,000
Budget request, fiscal year 2016	5,036,338,000
Recommended in the bill	4,998,000,000
Bill compared with:	
Appropriation, fiscal year 2015	+151,182,000
Budget request, fiscal year 2016	−38,338,000

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $4,998,000,000 for the operations of the regional courts of appeals, district courts, bankruptcy courts, the Court of Federal Claims, and probation and pretrial services offices.

VACCINE INJURY COMPENSATION TRUST FUND

Appropriation, fiscal year 2015	$5,423,000
Budget request, fiscal year 2016	6,045,000
Recommended in the bill	6,000,000
Bill compared with:	
Appropriation, fiscal year 2015	+577,000
Budget request, fiscal year 2016	−45,000

COMMITTEE RECOMMENDATION

The Committee recommends a reimbursement of $6,000,000 for fiscal year 2016 from the Vaccine Injury Compensation Trust Fund to cover expenses of the United States Court of Federal Claims associated with processing cases under the National Childhood Vaccine Injury Act of 1986.

DEFENDER SERVICES

Appropriation, fiscal year 2015	$1,016,499,000
Budget request, fiscal year 2016	1,057,616,000
Recommended in the bill	1,057,616,000
Bill compared with:	
Appropriation, fiscal year 2015	+41,117,000
Budget request, fiscal year 2016	– – –

COMMITTEE RECOMMENDATION

This account provides funding for the operation of the Federal Public Defender and Community Defender organizations and for compensation and reimbursement of expenses of panel attorneys appointed pursuant to the Criminal Justice Act for representation in criminal cases. The Committee recommends an appropriation of $1,057,616,000 for fiscal year 2016. The recommendation supports current services for the Defender Services account.

The Committee is encouraged by recent progress made by the Judicial Conference in developing a long overdue review of the effectiveness of the federal defender program. The effectiveness of the federal defender program has not been formally reviewed since 1993 after Congress directed the Judicial Conference to conduct a study and report to Congress in the Judicial Improvements Act of 1990. The Committee is very interested in the results of the new federal defender study and requests that the Judicial Conference update the Committee on its progress within 60 days of enactment of this Act and submit the full report to the Committee upon completion.

FEES OF JURORS AND COMMISSIONERS

Appropriation, fiscal year 2015	$52,191,000
Budget request, fiscal year 2016	52,411,000
Recommended in the bill	48,400,000
Bill compared with:	
Appropriation, fiscal year 2015	−3,791,000
Budget request, fiscal year 2016	−4,011,000

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $48,400,000 for payments to jurors and land commissioners for fiscal year 2016.

COURT SECURITY

(INCLUDING TRANSFERS OF FUNDS)

Appropriation, fiscal year 2015	$513,975,000
Budget request, fiscal year 2016	542,390,000
Recommended in the bill	537,000,000
Bill compared with:	
Appropriation, fiscal year 2015	+23,025,000
Budget request, fiscal year 2016	−5,390,000

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $537,000,000 for Court Security in fiscal year 2016 to provide for necessary expenses of security and protective services in courtrooms and adjacent areas. The recommendation will provide for the highest priority security needs identified by the courts and the U.S. Marshals Service.

ADMINISTRATIVE OFFICE OF THE UNITED STATES COURTS

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$84,399,000
Budget request, fiscal year 2016	87,590,000
Recommended in the bill	85,000,000
Bill compared with:	
Appropriation, fiscal year 2015	+601,000
Budget request, fiscal year 2016	−2,590,000

COMMITTEE RECOMMENDATION

The Administrative Office of the United States Courts (AO) provides administrative and management support to the United States Courts, including the probation and bankruptcy systems. It also supports the Judicial Conference of the United States in determining Federal Judiciary policies, in developing methods to assist the courts to conduct business efficiently and economically, and in enhancing the use of information technology in the courts. The Committee recommends an appropriation of $85,000,000 for the AO for fiscal year 2016.

FEDERAL JUDICIAL CENTER

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$26,959,000
Budget request, fiscal year 2016	27,679,000
Recommended in the bill	27,250,000
Bill compared with:	
Appropriation, fiscal year 2015	+291,000
Budget request, fiscal year 2016	−429,000

COMMITTEE RECOMMENDATION

The Federal Judicial Center (FJC) improves the management of Federal Judicial dockets and court administration through education for judges and staff, and research, evaluation, and planning assistance for the courts and the Judicial Conference. The Committee recommends an appropriation of $27,250,000 for the FJC for fiscal year 2016.

UNITED STATES SENTENCING COMMISSION

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$16,894,000
Budget request, fiscal year 2016	17,540,000
Recommended in the bill	17,200,000
Bill compared with:	
Appropriation, fiscal year 2015	+306,000
Budget request, fiscal year 2016	−340,000

COMMITTEE RECOMMENDATION

The purpose of the Commission is to establish, review, and revise sentencing guidelines, policies, and practices for the Federal criminal justice system. The Commission is also required to monitor the operation of the guidelines and to identify and report necessary changes to the Congress. The Committee recommends $17,200,000 for the Commission for fiscal year 2016.

ADMINISTRATIVE PROVISIONS—THE JUDICIARY

(INCLUDING TRANSFER OF FUNDS)

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

Section 302. The Committee continues language that permits up to five percent of any appropriation made available for fiscal year 2016 to be transferred between Judiciary appropriations provided that no appropriation shall be decreased by more than five percent or increased by more than ten percent by any such transfer except in certain circumstances. In addition, the language provides that any such transfer shall be treated as a reprogramming of funds under sections 604 and 608 of the accompanying bill and shall not be available for obligation or expenditure except in compliance with the procedures set forth in those sections.

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

Section 304. The Committee continues language through fiscal year 2016 regarding the delegation of authority to the Judiciary for contracts for repairs of less than $100,000.

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

Section 306. The Committee includes language requested by the Judicial Conference of the United States to extend temporary judgeships in the eastern district of Missouri, Kansas, Arizona, the northern district of Alabama, the central district of California, the western district of North Carolina, the southern district of Florida, New Mexico, and the eastern district of Texas.

TITLE IV—DISTRICT OF COLUMBIA

FEDERAL FUNDS

The Appropriations Committees have a special relationship with the District of Columbia that is unlike any other city in the country. For example, the Appropriations Committees are authorized by law to fund the court operations of the District of Columbia. Title IV of this Act provides a Federal payment totaling $595,094,000 for the cost of judges, court personnel, offender and defendant supervision, and defendant representation. Title IV also provides Federal Payments to District of Columbia programs in areas such as education and security. In addition, the United States Department of Justice provides hundreds of United States Attorneys and Deputy United States Marshals to prosecute local crimes and provide security for the D.C. Court system. The Federal Bureau of Prisons houses thousands of District of Columbia prisoners. Federal taxpayers do not fund similar activities for any other city.

The Committee continues to consider a referendum providing local funds budget autonomy as an expression of the opinion of the District of Columbia residents without any authority to change or alter the existing relationship between Federal appropriations and the District. The Committee's position was affirmed by the Government Accountability Office in a January 2014 opinion. Therefore,

the bill appropriates local funds to the District of Columbia consistent with the Home Rule Act.

The Committee includes language that provides the District with the authority to spend their local funds in the following fiscal year in the event of an absence in appropriations. This authority is continued in section 816 of this Act.

FEDERAL PAYMENT FOR RESIDENT TUITION SUPPORT

Appropriation, fiscal year 2015	$30,000,000
Budget request, fiscal year 2016	40,000,000
Recommended in the bill	20,000,000
Bill compared with:	
Appropriation, fiscal year 2015	−10,000,000
Budget request, fiscal year 2016	−20,000,000

The Resident Tuition Support program provides up to $10,000 annually for undergraduate District students to attend eligible four-year public universities and colleges nationwide at in-state tuition rates. Grants up to $2,500 per year are available for students to attend private institutions in the D.C. metropolitan area, private historically black colleges and universities nationwide, and public two-year community colleges nationwide.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $20,000,000 for the resident tuition support program. The Administration proposed authorizing language reducing the annual household income threshold for program eligibility to $450,000. The Committee does not include this language but notes that District of Columbia is already authorized to prioritize applications based on income. In addition, the District of Columbia can contribute local funds to this program if there is demand for the program beyond the available level of Federal funds.

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

Appropriation, fiscal year 2015	$12,500,000
Budget request, fiscal year 2016	14,900,000
Recommended in the bill	12,500,000
Bill compared with:	
Appropriation, fiscal year 2015	–––
Budget request, fiscal year 2016	−2,400,000

As the seat of the national government, the District of Columbia has a unique and significant responsibility for protecting the property and personnel of the Federal 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 of Columbia.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $12,500,000 for emergency planning and security costs. The Committee notes that in recent fiscal years this appropriation has had large balances of unobligated funds carryover from one year to the next. The recommendation reduces the fiscal year 2016 appropriation to account for the availability of prior-year balances.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS

Appropriation, fiscal year 2015	$245,110,000
Budget request, fiscal year 2016	274,401,000
Recommended in the bill	259,100,000
Bill compared with:	
Appropriation, fiscal year 2015	+13,990,000
Budget request, fiscal year 2016	−15,301,000

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

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $259,100,000 for operation of the District of Columbia Courts. This amount includes $14,000,000 for the Court of Appeals; $123,000,000 for the Superior Court; $73,000,000 for the Court System; and $49,100,000 for capital improvements to courthouse facilities.

The District of Columbia Courts are directed to provide quarterly expenditures, unobligated balances and staffing reports to the Committees on Appropriations of the House and Senate for all programs, to be submitted within 30 days after the end of each quarter.

FEDERAL PAYMENT FOR DEFENDER SERVICES IN THE DISTRICT OF COLUMBIA COURTS

Appropriation, fiscal year 2015	$49,890,000
Budget request, fiscal year 2016	49,890,000
Recommended in the bill	49,890,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	– – –

The District of Columbia Courts appoint and compensate attorneys to represent persons who are financially unable to obtain such representation.

COMMITTEE RECOMMENDATION

The Committee recommends $49,890,000 for Defender Services in the District of Columbia Courts. The District of Columbia Courts are directed to provide quarterly expenditure and unobligated balance reports to the Committees on Appropriations of the House and Senate, within 30 days after the end of each quarter.

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

Appropriation, fiscal year 2015	$234,000,000
Budget request, fiscal year 2016	244,763,000
Recommended in the bill	242,750,000
Bill compared with:	
Appropriation, fiscal year 2014	+8,750,000
Budget request, fiscal year 2015	−2,013,000

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. CSOSA acquired the operational responsibilities for the former District agencies in charge of probation and parole, and houses the Pretrial Services Agency (PSA) for the District of Columbia within its framework.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $242,750,000 for the CSOSA. Of the amounts provided, $181,500,000 is for Community Supervision and Sex Offender Registration and $61,250,000 is for the PSA. The recommendation includes a multi-year funds provision for costs associated with the upcoming expiration of facility leases.

The Director may accept and use gifts in the form of in-kind contributions of the following: (1) space and hospitality to support offender and defendant programs; and (2) equipment, supplies, clothing, and professional development and vocational training that is necessary to sustain, education train offenders and defendants, including their dependent children.

CSOSA is directed to provide a quarterly report on its expenditures, unobligated balances and staffing to the Committees on Appropriations of the House and Senate, to be submitted within 30 days after the end of each quarter.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA PUBLIC DEFENDER SERVICE

Appropriation, fiscal year 2015	$41,231,000
Budget request, fiscal year 2016	40,889,000
Recommended in the bill	40,889,000
Bill compared with:	
Appropriation, fiscal year 2015	−342,000
Budget request, fiscal year 2016	− − −

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

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $40,889,000 for the PDS for the District of Columbia.

FEDERAL PAYMENT TO THE CRIMINAL JUSTICE COORDINATING COUNCIL

Appropriation, fiscal year 2015	$1,900,000
Budget request, fiscal year 2016	1,900,000
Recommended in the bill	1,900,000
Bill compared with:	
Appropriation, fiscal year 2015	− − −
Budget request, fiscal year 2016	− − −

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

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $1,900,000 to the CJCC.

FEDERAL PAYMENT FOR JUDICIAL COMMISSIONS

Appropriation, fiscal year 2015	$565,000
Budget request, fiscal year 2016	565,000
Recommended in the bill	565,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	– – –

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

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $295,000 for the Commission on Judicial Disabilities and Tenure, and $270,000 for the Judicial Nomination Commission.

FEDERAL PAYMENT FOR SCHOOL IMPROVEMENT

Appropriation, fiscal year 2015	$45,000,000
Budget request, fiscal year 2016	43,200,000
Recommended in the bill	45,000,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	+1,800,000

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

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $45,000,000 for school improvement. Based on the statutory funding formula, this will provide $15,000,000 for District of Columbia Public Schools, $15,000,000 for Public Charter Schools and $15,000,000 for Opportunity Scholarships.

The Committee includes bill language directing the Secretary of Education to provide opportunity scholarships to students using the criteria from section 3013(3) of the Scholarship for Opportunity and Results Act (SOAR), giving priority to those students described in section 3006(1). The Secretary shall use current and prior year balances to fund scholarships to students currently enrolled in the

program and new students to the extent that funds are available. The Committee wants to ensure that all eligible students have the access to the program and that the Secretary of Education administers the program as authorized by the SOAR using funds provided by this and previous appropriations acts.

The Administration proposed and the recommendation provides $3,200,000 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 for these activities 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 DISTRICT OF COLUMBIA NATIONAL GUARD

Appropriation, fiscal year 2015	$435,000
Budget request, fiscal year 2016	435,000
Recommended in the bill	435,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	– – –

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

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of $435,000 for the Major General David F. Wherley, Jr. District of Columbia National Guard Retention and College Access Program. The Committee acknowledges the unique role of the D.C. National Guard in addressing emergencies that may occur as a result of the presence of the Federal Government.

FEDERAL PAYMENT FOR TESTING AND TREATMENT OF HIV/AIDS

Appropriation, fiscal year 2015	$5,000,000
Budget request, fiscal year 2016	5,000,000
Recommended in the bill	5,000,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	– – –

Currently, 2.4 percent of the population of the District of Columbia has been diagnosed with HIV. The World Health Organization defines an HIV epidemic as "severe" when the percent of infection among residents exceeds one percent.

COMMITTEE RECOMMENDATION

The Committee recommendation includes $5,000,000 for a Federal payment for testing and treatment of HIV/AIDS.

DISTRICT OF COLUMBIA FUNDS

This bill provides local funds for the operation of the District of Columbia as approved by the District of Columbia Council and the Mayor. The local budget proposed by the Mayor provides an appropriation of $12,947,957,000 for operations of the District of Colum-

bia. This amount includes estimated funding of $7,741,111,000 of local funds, $2,137,419,039 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

Appropriation, fiscal year 2015	$3,100,000
Budget request, fiscal year 2016	3,207,000
Recommended in the bill	3,100,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	– 107,000

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

COMMITTEE RECOMMENDATION

The Committee recommends $3,100,000 for ACUS for fiscal year 2016. The Committee directs ACUS to work with the Office of Management and Budget to review agency performance measures and ensure future budget justifications clearly demonstrate the extent to which performance reporting under 31 U.S.C. 1116 demonstrates that prior year investments in programs, projects, and activities are tied to progress toward achieving performance and priority goals and include estimates for how proposed investments will contribute to additional progress.

BUREAU OF CONSUMER FINANCIAL PROTECTION

ADMINISTRATIVE PROVISIONS

5-Member Commission.—The CFPB has oversight over a wide range of consumer financial products. As such, the CFPB's activities have the potential to significantly affect consumers' access to credit and the operations of both banks and non-banks. The Committee believes the Dodd-Frank Wall Street Reform and Consumer Protection Act provides inadequate checks on the CFPB's powers. The Committee's experience overseeing the Federal Communications Commission, the Federal Trade Commission, the Securities and Exchange Commission, the Consumer Product Safety Commission, and other Federal agencies with powers to protect consumers and 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 staggered terms of commissioners can provide checks and balances to an agency's operations and priorities, as well as a measure of continuity that a single director cannot.

Bureau Advisory Boards and Councils.—The Committee believes there is very little input from small businesses, credit unions and community banks in the Bureau's regulatory process and enforcement activities. Section 1014 of the Dodd-Frank Wall Street Re-

form and Consumer Protection Act established a Consumer Advisory Board to advise and consult with the Bureau on emerging practices in the consumer financial products and services industry. However, there is no similar opportunity for small business owners and little input from credit unions and community banks. The Committee directs the Bureau to make permanent the Credit Union Advisory Council, the Community Bank Advisory Council, and to create a permanent Small Business Advisory Board. A permanent channel of clear, formal, and open, communication between Bureau staff and industry will produce better outcomes for consumers and small businesses through improved rulemaking.

Regulatory Relief.—The Committee believes the Bureau has encumbered community banks and credit unions with regulatory burdens that are potentially duplicative. The Committee directs the Bureau to ensure its rulemakings and compliance requirements are not duplicative of those of other regulators and to work together with other regulators to ease burdens placed on community banks and credit unions.

Payday Lending.—The Committee supports meaningful safeguards to prevent predatory lending practices in the payday lending market. However, the Committee believes the Bureau has not carefully balanced the regulatory framework with the need to provide consumers with access to a range of short term financial services products. In order to ensure viable credit options for all consumers, the Committee believes the Bureau needs to better engage all stakeholders, including current state payday lending agencies, in an open and transparent manner as the Bureau considers any proposed rules. The Committee expects the Bureau to base any regulatory framework on complete data and sound analysis, taking into consideration successful state models which have encouraged lending practices that are fair and transparent without restricting access to credit.

Arbitration.—The Committee will continue to monitor the CFPB's activity with regard to pre-dispute arbitration. In the development of any rules or guidelines, the Committee expects the CFPB to consider arbitration as a valuable alternative to litigation for both consumers and companies. The Committee has included bill language that prohibits any funding to be used by the CFPB to restrict pre-dispute arbitration, including any rules or guidelines pursuant to section 1028(b) of Public Law 111–203 (12 U.S.C. 5518(b)), until the CFPB fully complies with requirements regarding pre-dispute arbitration as outlined as follows. Prior to completion of the study and before preparation of the report to Congress, the Bureau shall issue a public notice identifying with specificity the topics that may be addressed in the report and soliciting public comment with respect to the appropriateness of addressing those topics, and any additional topics that should be addressed in the report. After considering the comments, the CFPB shall publish a notice identifying with specificity the topics that may be addressed in the report and soliciting public comment, including empirical data, regarding those topics. The deadline for filing comments shall be no earlier than ninety days after publication of the notice in the Federal Register. The topics addressed in the report shall also include the following: (A) how, for the kinds of disputes that most consumers are likely to have, the accessibility, cost, fairness, and

efficiency of the process afforded by litigation compares to the accessibility, cost, fairness, and efficiency of the process afforded by pre-dispute arbitration; (B) the extent to which arbitration and litigation encourage companies to resolve disputes before their customers file formal claims; (C) whether consumers' use of arbitration is adversely affected by a lack of information and the steps that could be taken to better inform consumers about arbitration and to make arbitration more accessible to consumers; (D) the extent to which private class action proceedings on behalf of consumers regarding consumer financial products and services will provide net benefits to consumers in light of the CFPB's enforcement and examination authority; (E) the extent to which particular limitations or conditions on the use of pre-dispute arbitration will have the practical effect of eliminating pre-dispute arbitration; and (F) the impact on cost and availability of credit to consumers and small businesses of prohibiting or limiting pre-dispute arbitration.

After it has adopted tentative conclusions, but before those conclusions have been finalized, the CFPB shall publish those conclusions together with sufficient supporting and explanatory information, and solicit public comment regarding the tentative conclusions. The deadline for filing comments shall be no earlier than forty-five days after publication of the tentative conclusions. The CFPB shall consider the public comments in formulating its final conclusions and shall explain in the report to Congress its reason for disagreeing with significant comments.

In carrying out the study, the CFPB shall use a research process that includes peer review of the CFPB's methodology and findings by a diverse group of individuals with relevant expertise in quantitative and qualitative research methods from the private and public sectors. The Director of the CFPB shall select individuals whose expertise in research methods is unrelated to dispute resolution. The composition of the peer review panel shall be subject to the procedures for a rulemaking under section 553 of title 5, United States Code, including its procedures for notice and comment. No political appointee may participate on a peer review panel. The Director of the CFPB shall promulgate a conflict of interest policy that ensures public transparency and accountability, and requires full disclosure of any real or potential conflicts of interest on the parts of individuals that participate in the peer review process. The term "political appointee" means any individual who is employed in a position described in sections 5312 through 5316 of title 5, United States Code (relating to the executive schedule); is a limited term appointee, limited emergency appointee, or non-career appointee in the Senior Executive Service, as defined under paragraphs (5), (6), and (7), respectively, of section 3132(a) of title 5, United States Code; is employed in a position in the executive branch of the Government of a confidential or policy-determining character under schedule C of subpart C of part 213 of title 5, Code of Federal Regulations; or is employed in a position described in section 1011(b) of Public Law 111–203 (12 U.S.C. 5491(b)).

When the CFPB submits the report to Congress, the CFPB shall at the same time make publicly available a description of the peer review process, including an explanation of the peer review panel's conclusions about the CFPB's methodology and findings, sufficient to provide a basis for judicial review under section 706 of title 5,

United States Code, of the report's conclusions to the extent the CFPB seeks to use them as the basis for a subsequent rulemaking under section 1028(b) of Public Law 111–203 (12 U.S.C. 5518(b)). Any notice of proposed rulemaking by the CFPB shall identify with specificity the empirical data supporting the proposal and invite submission of empirical data relevant to the proposal, in addition to other comments. The deadline for filing comments shall be no earlier than ninety days after publication of the notice in the Federal Register. In addition, in determining whether a prohibition or imposition of conditions or limitations on the use of an agreement between a covered person and a consumer for a consumer financial product or service providing for arbitration of any future dispute between the parties is in the public interest and for the protection of consumers, the CFPB shall consider the costs and benefits to consumers including: (1) the practical effect on consumers' access to low cost, fair, and efficient means of resolving claims for the types of injuries that consumers most often incur and that are less likely to be the subject of government enforcement actions; (2) the extent to which private class action proceedings on behalf of consumers regarding consumer financial products and services provide net benefits to consumers in light of the CFPB's enforcement and examination authority; (3) the practical effect of the proposed regulation on the availability of pre-dispute arbitration; and (4) the impact of the proposed regulation on the cost and availability of credit to consumers and small business. The CFPB shall not promulgate any rule unless it determines that the demonstrable benefits of the rule to consumers outweigh the costs to consumers, taking into account the factors enumerated just above and other relevant factors; and, the rule subjects pre-dispute arbitration to no more regulation than is necessary to serve the public interest and protect consumers.

Overdraft.—The Committee has concerns about the CFPB's approach to regulating overdraft protection. The CFPB has issued proposed rules that could potentially eliminate overdraft services as an option for banking services and products, including prepaid cards. The CFPB's proposed rule has the potential to adversely affect the access of millions of consumers to a basic financial protection service.

Financial Literacy.—The Committee directs the CFPB, in consultation with the Financial Literacy and Education Commission, to report to the Committees on Appropriations of the House and Senate, not less than one year after enactment of this Act, on the feasibility of designating qualified institutions, like universities, State and local educational agencies, and qualified nonprofit agencies or financial institutions as centers of excellence to develop and implement effective financial literacy programs.

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 Federal Reserve System to the CFPB. Congress has a duty to examine and critique the activities of the CFPB, especially since its expenditures, like any other Federal agency, contribute to a growing Federal debt.

Section 502. The Committee changes the CFPB's source of funding from transfers from the Federal Reserve System to annual appropriations beginning in fiscal year 2017. Under the Dodd-Frank Wall Street Reform and Consumer Protection Act, the CFPB can spend more than half a billion dollars without an annual review by Congress. The Committee believes the CFPB needs oversight as much as banks and nonbanks do and further reminds the CFPB to remain steadfast to its mission to promote fairness and transparency for mortgages, credit cards, and other consumer financial products and services and not to stray into consumer advocacy.

Section 503. The Committee repeats a provision enacted in fiscal year 2015 that requires CFPB to notify the Committees on Appropriations of the House and Senate, the Committee 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.

Section 504. The Committee directs the CFPB to submit quarterly 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.

CONSUMER PRODUCT SAFETY COMMISSION

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$123,000,000
Budget request, fiscal year 2016	129,000,000
Recommended in the bill	122,000,000
Bill compared with:	
Appropriation, fiscal year 2015	−1,000,000
Budget request, fiscal year 2016	−7,000,000

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $122,000,000 for the CPSC for fiscal year 2016. Within the amount provided under this heading, $700,000 is for CPSC to contract with the National Academy of Sciences and in consultation with the Secretary of Defense and the Administrator of the National Highway Traffic Safety Administration to study the vehicle handling requirements proposed by the Commission for recreational off-highway vehicles. The Committee directs CPSC to submit the report to the Committees on Appropriations of the House and Senate within 120 days of enactment of this Act.

Test Burden Reduction.—The fiscal year 2015 enacted bill provided $1,000,000 for test burden reduction and directed CPSC to report to the Committee on its efforts to work with the regulated community and identify steps CPSC can take to reduce third-party testing costs while still assuring compliance. The Committee is disappointed by the limited scope of the Commission's report and its failure to make real strides towards tangible test burden reduction. The CPSC has identified a significant number of opportunities for test burden reduction, yet there continues to be no meaningful re-

lief. The Committee provides another $1,000,000 in fiscal year 2016 for third-party test burden reduction and urges the Commission to take actionable steps to provide demonstrable relief from the burdens of third-party testing. The Committee directs the Commission to provide quarterly reports updating the Committees on Appropriations of the House and Senate on its efforts to reduce the costs of third-party testing, including any that the Commission has chosen not to pursue.

Voluntary Recall.—As the agency with jurisdiction over tens of thousands of consumer products, the CPSC has the opportunity to leverage its resources and contacts within the manufacturing industry to help drive education campaigns related to proper use of consumer products. Through working with industry, voluntary recalls have been largely successful. This cooperative relationship with industry can help save lives and CPSC resources, which can then be devoted to product recalls and promulgating risk-based rules. The Committee is concerned about proposed changes to the voluntary recall system that would serve to negatively impact small businesses. The Committee opposes making unnecessary changes to a recall system that has worked well over the past 40 years, owing to a successful partnership between businesses and the Commission. To that end, the Committee prohibits funds to finalize, implement, or enforce the proposed rule on voluntary recalls.

Public Disclosures of Information.—Section 6(b) of the Consumer Product Safety Act (CPSA) requires CPSC to take reasonable steps to ensure that any disclosure of information relating to a consumer product safety incident is accurate and fair. This congressional mandate protects the consumer by facilitating voluntary reporting by companies on potential product hazards and defects, while also ensuring a timely and thorough investigation is done to determine an appropriate corrective action plan. Proposed changes relating to voluntary reporting under section 6(b) of CPSA threaten to undermine a successful partnership based on openness and trust between industry and the Commission. The Committee cautions the Commission about making changes to a process that has succeeded in both protecting the consumer against harm and protecting industry against inaccurate disclosures of information before an investigation has been completed. The Committee expects the Commission to work with industry and stakeholders on ensuring the process for disclosing information on potential product hazards and defects is both timely and accurate. The Committee prohibits funds to finalize, implement, or enforce the proposed rule on information disclosures under Section 6(b).

Recreational Off-Highway Vehicle Mandatory Standard Rule.—The Committee is concerned about the Commission's move to pursue a rulemaking regarding Recreational Off-highway Vehicles (ROVs). The role of empirical data and science in rulemakings should not be diminished. Numerous groups, stakeholders, and Members of Congress have stated their concerns regarding the Commission's methods of evaluating data and ensuring an open and transparent process. CPSC has been repeatedly directed by Congress to engage with stakeholders and use the voluntary standard process to develop safety standards for ROVs. Yet it seems the Commission continues to disregard numerous calls to open the

rulemaking process to greater technical engagement, in favor of pushing a mandatory rule. The Committee believes the Commission should incorporate further meaningful technical engagement with manufactures in its rulemaking.

Import Safety.—The Committee remains supportive of the Import Safety initiative which places CPSC investigators at key ports of entry in order to stop defective products from entering the United States. The CPSC's coordination with U.S. Customs and Border Patrol is a cost effective and efficient use of CPSC resources and enforcement capabilities. The Committee believes resources in this area are being spent in a targeted and effective way and expects the CPSC to continue to devote resources to this program.

Window Coverings.—The Committee continues to support the cooperative efforts of CPSC and the window coverings industry to educate consumers on window covering safety. The Committee encourages continued cooperation between CPSC and industry on developing voluntary standards for its products through the current voluntary standards setting process.

Pool and Spa Safety.—The Committee commends the CPSC for continuing to provide resources for the national and grassroots "Pool Safety" campaign, a safety information and education program designed to reduce child drownings and neardrowning injuries and maintain a zero fatality rate for drain entrapments. This multifaceted initiative includes consumer and industry education efforts, press events, partnerships, outreach, and advertising. In fiscal year 2014, the Committee provided $1,000,000 for the pool and spa safety grants program established by the Virginia Graeme Baker Pool and Spa Safety Act. The Committee expects CPSC to expeditiously administer grant funding to eligible entities.

ELECTION ASSISTANCE COMMISSION

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$10,000,000
Budget request, fiscal year 2016	9,600,000
Recommended in the bill	4,800,000
Bill compared with:	
Appropriation, fiscal year 2015	−5,200,000
Budget request, fiscal year 2016	−4,800,000

The Election Assistance Commission (EAC) was established by the Help America Vote Act of 2002 (HAVA) and is charged with implementing provisions of that Act relating to the reform of Federal election administration.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $4,800,000 for the Salaries and Expenses of the EAC.

The Committee strongly supports the successful administration of Federal elections and the Help America Vote Act (HAVA) of 2002. However, the Committee believes the EAC is no longer effectively carrying out its mandate. At present, one seat remains vacant and the agency has been operating without legislative authorization since 2005. Out of the over three billion in funds appropriated for HAVA grants since 2003, all but $5,463,932 has been distributed to the States, and for six years the Administration has

not requested additional grant funding. With so few HAVA grants left to distribute, the work of the EAC consists of auditing HAVA grant money previously distributed, a task carried out by the EAC Inspector General, and examining new voting technologies, a task largely performed by the National Institute of Standards and Technology and private testing laboratories.

In February 2013, rather than turn to the EAC, the President chose to form a new ad hoc commission to review and propose best practices related to concerns from the 2012 elections regarding polling place wait times, and military and oversees voting.

This Committee is not advocating doing away with the changes made to voting law in HAVA. Rather, the Committee believes these laws do not require an independent Federal agency. The Committee supports legislation that has been introduced in the 114th Congress and reported by the Committee on House Administration to terminate the EAC.

FEDERAL COMMUNICATIONS COMMISSION

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$339,844,000
Budget request, fiscal year 2016	388,000,000
Recommended in the bill	314,844,000
Bill compared with:	
Appropriation, fiscal year 2015	−25,000,000
Budget request, fiscal year 2016	−73,156,000

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $314,844,000 for the Salaries and Expenses of the FCC for fiscal year 2016, all of which is to be derived from offsetting collections.

The Committee recommendation includes bill language, similar to language included in previous Appropriations Acts, which allows: (1) up to $4,000 for official reception and representation expenses; (2) purchase and hire of motor vehicles; (3) special counsel fees; (4) collection of $314,844,000 in section 9 fees; (5) a prohibition on amounts collected in excess of $314,844,000 from being available for obligation; (6) a prohibition on remaining offsetting collections from prior years from being available for obligation; (7) a cap of $117,000,000 for the administration and implementation of incentive auctions, as required by P.L. 112–96; and (8) provides not less than $12,253,600 for the Office of the Inspector General.

Net Neutrality/Open Internet.—The Committee has purposefully kept funding for the FCC flat since fiscal year 2012 in hopes that limited resources would encourage the agency to prioritize mission-critical work. Instead, the FCC has prioritized politically polarizing rulemakings at the expense of the important work the Commission has to do. This is a misguided use of congressionally appropriated funding. The U.S. has four times more capital investment in broadband, twice as much investment in mobile services, and more competition and access to high-speed networks than Europe. At a

time when U.S. innovation, investment, and demand in this area is expanding, it is truly concerning that the FCC would act to limit both future investment and, potentially, consumer choice. With an increased level of competition in the marketplace, there should be less need for regulation. The internet has been an unparalleled catalyst for innovation, yet the FCC has voted to constrain and control something that has brought about innumerable technological advancements and American jobs. The Committee believes on an issue as important as this, it should be Congress who writes the rules for how to protect consumers and encourage innovation, not a five-member commission.

The Committee has included Sections 628, 629, and 630 to address some of these concerns.

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 deadline for PTC implementation is December 2015 and the Committee will continue to monitor this issue closely.

Field Office Closures.—The Committee has received the Commission's response to the Committee's letter dated April 28, 2015 regarding the closure of FCC field offices. The Committee will carefully review the revised proposal and will take the Commission's responses into account when considering any reprogramming. The Committee expects the Commission to maintain a reasonable presence across the U.S. to address harmful interference issues.

Incentive Auction.—The Middle Class Tax Relief and Job Creation Act of 2012 (P.L. 112–96) authorized the FCC to conduct a voluntary broadcast incentive auction and Congress allocated $1.75 billion 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. However, the FCC has adopted repacking rules that will almost certainly lead to far more broadcasters being repacked than Congress envisioned. Estimates have shown that the costs to broadcasters will be significantly more than originally estimated. In addition, the process by which channels will be relocated could take years. The Committee is concerned that broadcasters will be burdened with additional and excessive relocation costs due to the realignment of channels and spectrum during the incentive auction. This Committee has consistently supported 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.

Video Relay Service.—Video Relay Service (VRS) provides functionally equivalent telecommunication services to people who are deaf and hard-of-hearing. The Committee recognizes that the FCC has been working diligently with the disabled community and the Committee urges the FCC to continue its important work in continuing to help provide access to the hearing impaired community. The Committee is aware of the FCC's development of an outreach team to further address concerns from the signing community. However, the Committee believes the Commission needs to engage all VRS providers to ensure service standards and interoperability

does not deteriorate due to the Commission's VRS rate reductions set by the 2013 VRS Reform Order. The Committee instructs the Commission to work with all VRS providers to increase the speed with which calls are answered, improve interoperability among providers, engage new service offerings, and improve the quality of services among all VRS providers. The Committee directs the FCC to report to the Committees on Appropriations of the House and Senate, the House Committee on Energy and Commerce, and the Senate Committee on Commerce, Science, and Transportation, within 60 days of enactment of this Act, outlining the steps the Commission will take to develop a market-based approach to a new compensation rate methodology over the fiscal year.

Do Not Call Program.—The Committee is aware and closely monitoring the establishment of the FCC's "Do Not Call" program intended specifically to protect official law enforcement phone numbers. In setting up the database, the Committee strongly encourages the FCC to take into account not only cost, but also vendor experience in delivering similar programs for the defense, intelligence, and public safety communities.

Auction Administration.—The Committee has been supportive of the FCC's administration of incentive auctions, as required by Public Law 112–96, and recognizes the substantial work associated with the implementation of these auctions. The Committee believes greater budget transparency is still needed in order to better understand how the use of these revenues fits into the Commission's overall budget request. In fiscal year 2015, the Committee directed the Commission to provide annually in the budget submission a detailed justification on how the Commission intends to spend these funds, including FTE levels and programmatic initiatives, to the Committees on Appropriations in the House and Senate. The Committee believes the disclosures of how auction administration funds are spent is an important part of its oversight of the Commission and expects the FCC to continue to include a detailed justification in its annual budget submission and to make the detailed report on the use of auction funds publically available on the Commission's website.

Quadrennial Review of Media Ownership Rules.—The Committee is concerned that since the FCC started the 2014 Quadrennial Review last year there have been few signs of progress towards its completion. In previous reviews, the FCC has commissioned independent scholarly research, held public workshops, and hired outside experts to lead a review of the media industry. The Committee is disappointed to see that the Commission appears to have few plans to develop additional data or research. The Committee believes that this information is vital to the Review, and expects the Commission develop, announce, and fund a research agenda within 90 days of enactment of this Act. This will ensure that the 2014 Quadrennial Review can be completed on time and consistent with legal obligations.

Ownership Diversity Data Collection.—The Committee is concerned that technological improvements already adopted by the Commission have not been directed toward improving the form 323 ownership data collection. The failure to improve the form 323 process is a burden on both broadcasters and the public. The Committee directs the Commission to improve the form 323 data collec-

tion by the next collection date, including fulfilling the Commission's commitment to create a searchable, public database, and take actions to increase response rates.

Broadband Access.—The Committee encourages the FCC to continue to allocate Universal Service Funds for broadband expansion through the Connect America Fund (CAF), especially in areas that could most benefit from increased job opportunities that can come from access to broadband.

Territories.—The Committee is concerned about the disparity in access to broadband between the territories and the 50 states. The Committee encourages the Commission to implement policies that increase broadband access and adoption in the territories.

FEDERAL DEPOSIT INSURANCE CORPORATION

OFFICE OF THE INSPECTOR GENERAL

Appropriation, fiscal year 2015	$34,568,000
Budget request, fiscal year 2016	34,568,000
Recommended in the bill	34,568,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	– – –

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

COMMITTEE RECOMMENDATION

The Committee recommends $34,568,000 from the Deposit Insurance Fund and the Federal Savings and Loan Insurance Corporation (FSLIC) Resolution Fund to finance the OIG for fiscal year 2016.

FEDERAL ELECTION COMMISSION

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$67,500,000
Budget request, fiscal year 2016	76,119,000
Recommended in the bill	76,119,000
Bill compared with:	
Appropriation, fiscal year 2015	+8,619,000
Budget request, fiscal year 2016	– – –

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $76,119,000 for the Salaries and Expenses of the FEC.

FEDERAL LABOR RELATIONS AUTHORITY

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$25,548,000
Budget request, fiscal year 2016	26,550,000
Recommended in the bill	26,550,000
Bill compared with:	
Appropriation, fiscal year 2015	+1,002,000
Budget request, fiscal year 2016	– – –

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $26,550,000 for the FLRA for fiscal year 2016.

FEDERAL TRADE COMMISSION

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$293,000,000
Budget request, fiscal year 2016	309,206,000
Recommended in the bill	302,500,000
Bill compared with:	
Appropriation, fiscal year 2015	+9,500,000
Budget request, fiscal year 2016	– 6,706,000

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $302,500,000 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 list fees will partially offset the appropriation requirement for this account.

Competition and Consumer Harms.—The Committee is concerned certain market conditions create incentives for consumer deception within affiliate distribution networks that dominate the mobile consumer booking market and incentivize affiliates to engage in deceptive marketing practices that harm consumers. The Committee understands the FTC and Department of Justice antitrust divisions are considering the cumulative present and future anti-competitive implications of consolidation on consumers, including anti-competi-

tive and deceptive consumer marketing. The Committee encourages the Commission to apply appropriate remedies in this area to protect consumers.

Minority Consumer Protection.—The FTC has determined that African-Americans and Hispanics are the two most likely groups to become fraud victims in the U.S. and more than twice as likely than non-Hispanic whites to be fraud victims. While the Committee appreciates what the agency has done to date, the Committee believes that a comprehensive strategy is required to better address these issues. For that reason, the Committee directs the FTC, within 180 days of enactment of this Act, to submit to the Committees on Appropriations of the House and Senate a comprehensive strategy to reduce fraud in these communities—including recommendations on preventive strategies, effective law enforcement actions, and language-accessible educational campaigns. The report should also include information regarding current educational and law enforcement efforts on this matter and their results should also be provided, and analyzed for what further steps need to be taken.

Agency Overlap.—The creation of the Bureau of Consumer Financial Protection (CFPB) transferred some areas of consumer protection jurisdiction that were once the sole purview of the FTC to the CFPB. The Committee is aware of the Memorandum of Understanding signed by both the CFPB and the FTC and understands that the agencies consult on areas of common jurisdiction, such as debt collection. However, the Committee intends to continue to monitor this issue as duplicative efforts in regulatory rulemaking and enforcement activities waste agency resources, and could place unnecessary burdens on businesses, the economy, and the American taxpayer. The Committee expects the FTC to continue to ensure duplicative efforts on rulemakings are avoided before agency resources are wasted.

GENERAL SERVICES ADMINISTRATION

The Committee continues several reporting requirements for the General Services Administration (GSA) for fiscal year 2016.

Takings and Exchanges.—Using existing statutory authorities, GSA has been working to dispose of properties that no longer meet the needs of Federal agencies in exchange for assets of like value. Some of these exchanges are very complex in nature and involve multi-year, multi-party, and multi-billion dollar contracts. In addition, GSA also has the statutory authority to take properties. The Committee believes in some instances employing such authorities can result in savings to the taxpayer when appropriately executed and wants to be kept informed of these activities. In order to provide increased transparency for the use of these authorities, the Administrator is directed to report to the Committees on Appropriations of the House and Senate not later than 30 days after the end of each quarter on the use of these authorities. The report shall include a description of all takings and exchange actions that occurred during the most recently completed quarter of the fiscal year, including the costs, benefits, and risks for each action. The report shall also include the planned use of takings and exchange authorities during the remainder of the fiscal year, including the costs, benefits, and risks of each action.

Spending Report.—Within 50 days after the end of each quarter, GSA shall submit spending reports to the Committees on Appropriations of the House and Senate. The reports shall include actual obligations incurred and estimated obligations for the remainder of the fiscal year for each appropriation in the Federal Buildings Fund and regular discretionary appropriations. The reports shall include obligations by object class, program, project and activity.

State of the Portfolio.—Not later than 45 days after the date of enactment of this Act, the Administrator shall submit to the Committees on Appropriations of the House and Senate a report on the state of the Public Buildings Service's real estate portfolio for fiscal year 2015. The content included in the report shall be comparable to the tabular information provided in past State of the Portfolio reports, including, but not limited to, the number of leases; the number of buildings; amount of square feet, revenue, expenses by type, and vacant space; top customers by square feet and annual rent; completed new construction, completed major repairs and alternations, and disposals, in total and by region where appropriate.

Activities Report.—The Committee directs GSA to submit a report no later than 120 days after the enactment of this Act regarding how it ensures an appropriate level of minority, women, and veteran owned firms' participation in its facilities and procurement activities.

Alternative Financing Report.—The Committee encourages GSA to work collaboratively with the Office of Management and Budget, the Government Accountability Office, and other relevant Federal agencies, together with the appropriate Congressional committees, to explore the feasibility of employing new funding mechanisms to meet the need for new facilities. GSA shall report to the Appropriations Committee within 90 days after the enactment of this Act on their findings.

Federal Supply Schedule Report.—The Committee recognizes there is great complexity in GSA's work in administering the Federal Supply Schedules. In order to provide greater clarity for vendors and Federal departments and agencies which rely on the Schedules, the Committee directs GSA to report to Congress outlining the methodology it uses to determine the values of the Schedule contracts within 120 days after the enactment of this Act.

REAL PROPERTY ACTIVITIES

FEDERAL BUILDINGS FUND

LIMITATIONS ON AVAILABILITY OF REVENUE

(INCLUDING TRANSFERS OF FUNDS)

Limitations on Availability of Revenue:.	
Limitation on availability, fiscal year 2015	$9,238,310,000
Limitation on availability, budget request, fiscal year 2016	10,372,195,000
Recommended in the bill	8,435,055,000
Bill compared with:	
Availability limitation, fiscal year 2015	−803,255,000
Availability limitation, fiscal year 2016 request	−1,937,140,000

The Federal Buildings Fund (FBF) finances the activities of the Public Buildings Service (PBS), which provides space and services for Federal agencies in a relationship similar to that of landlord and tenant. The FBF, established in 1975, replaces direct appro-

priations 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.

COMMITTEE RECOMMENDATION

The Committee recommends a limitation on the availability of funds of $8,435,055,000 for the FBF.

To carry out the purposes of the FBF, the revenues and collections deposited into the FBF shall be available for necessary expenses in the aggregate amount of $8,435,055,000 of which: $0 is for construction and acquisition, $675,000,000 is for repairs and alterations, $5,500,055,000 is for rental of space, and $2,260,000,000 is for building operations.

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

CONSTRUCTION AND ACQUISITION

Limitations on Availability of Revenue:.	
Limitation on availability, fiscal year 2015	$509,670,000
Limitation on availability, budget request, fiscal year 2016	1,257,997,000
Recommended in the bill	– – –
Bill compared with:	
Availability limitation, fiscal year 2015	– 509,670,000
Availability limitation, fiscal year 2016 request	– 1,257,997,000

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

COMMITTEE RECOMMENDATION

The Committee recommends a limitation of $0 for construction and acquisition. The Committee recognizes the importance of mitigating bird deaths due to collisions, and encourages the incorporation of bird safe materials and design features for each public building constructed, acquired, or altered by GSA.

REPAIRS AND ALTERATIONS

Limitations on Availability of Revenue:	
Limitation on availability, fiscal year 2015	$818,160,000
Limitation on availability, budget request, fiscal year 2016	1,247,067,000
Recommended in the bill	675,000,000
Bill compared with:	
Availability limitation, fiscal year 2015	– 143,160,000
Availability limitation, fiscal year 2016 request	– 572,067,000

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

COMMITTEE RECOMMENDATION

The Committee recommends a limitation of $675,000,000 to remain available until expended for repairs and alterations.

Major Repairs and Alterations.—The Committee recommends $265,000,000 for repairs and alterations projects that exceed the prospectus threshold. The funds are provided to address GSA's highest priority facility needs. The Committee directs GSA to submit a detailed plan, by project, regarding the use of Major Repairs and Alterations funds, not later than 45 days after enactment. GSA is directed to provide notification to the Committees on Appropriations of the House and Senate within 15 days prior to any changes in the use of these funds.

Basic Repairs and Alterations.—The Committee recommends $300,000,000 for non-recurring repairs and alterations projects between $10,000 and the current prospectus threshold of $2,850,000.

Fire and Life Safety.—The Committee recommends $20,000,000 to improve building safety, abate hazardous material, and repair structural deficiencies. These projects include, but are not limited to, fire alarm, sprinkler, electrical, ventilation, heating, and elevator systems.

Consolidation Activities.—The Committee recommends $70,000,000 for the cost of consolidating space. Given the reduction in the Federal workforce and Federal agency budgets, the Committee believes that it is prudent to reduce the GSA building inventory, particularly with regard to the thousands of surplus and underutilized buildings. The Committee appreciates the Administration's commitment to "freeze the footprint" of the Federal government (OMB management procedures memorandum 2013–02) by prohibiting increases in the total square footage of domestic offices and warehouses. Projects selected for consolidation should result in reduced annual rent paid by the agency, not exceed $20,000,000 in costs, and have an approved prospectus. GSA is required to submit a spend plan and explanation for each project including estimated savings to the Committees on Appropriations of the House and Senate before obligating funds.

Judiciary Court Security Program.—The Committee recommends $20,000,000 for the construction, acquisition, repair, alteration, and security projects for the Judiciary as prioritized by the Judicial Conference of the United States.

New Federal Bureau of Investigation (FBI) Headquarters.—The Committee is concerned that the financing strategy and project timeline being pursued by GSA may not adequately satisfy FBI security and operational requirements for the new FBI Headquarters building. Because it will house one of the principal members of the U.S. Intelligence Community, the new FBI Headquarters must comply with specific security and infrastructure requirements that are not typical for most other government office buildings. Additionally, the new FBI Headquarters facility must provide an operational work environment that allows the FBI to be successful in performing its national security, intelligence, and criminal inves-

tigative missions. Further, given the nature of the FBI's mission and the cost of this project, the integrity of the facility cannot be short-changed by a project management approach aimed more at maintaining a timeline and schedule than ensuring the right design for protecting national security information and operations. As such, the Committee directs GSA to incorporate all FBI security, transportation, and consolidation requirements into all programming for the new building. In addition, the Committee strongly encourages the FBI, GSA and the Administration to explore the feasibility of employing all available funding mechanisms to ensure the goals of full consolidation and a work environment consistent with FBI operational requirements are achieved.

RENTAL OF SPACE

Limitations on Availability of Revenue:	
Limitation on availability, fiscal year 2015	$5,666,348,000
Limitation on availability, budget request, fiscal year 2016	5,579,055,000
Recommended in the bill	5,500,055,000
Bill compared with:	
Availability limitation, fiscal year 2015	−166,293,000
Availability limitation, fiscal year 2016 request	−79,000,000

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

COMMITTEE RECOMMENDATION

The Committee recommends a limitation of $5,500,055,000 for rental of space. The Committee appreciates that GSA estimates it will slightly reduce the amount of leased space in its inventory in fiscal year 2016. However, given the reduction in staffing in parts of the Federal government and the space consolidation program, the Committee encourages GSA to reduce the amount of leased space in its inventory at a faster pace.

BUILDING OPERATIONS

Limitations on Availability of Revenue:	
Limitation on availability, fiscal year 2015	$2,244,132,000
Limitation on availability, budget request, fiscal year 2016	2,288,076,000
Recommended in the bill	2,260,000,000
Bill compared with:	
Availability limitation, fiscal year 2015	+15,868,000
Availability limitation, fiscal year 2016 request	−28,076,000

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

COMMITTEE RECOMMENDATION

The Committee recommends a limitation of $2,260,000,000 for Building Operations and Maintenance. Within this amount, $1,130,661,000 is for building services and $1,129,339,000 is for salaries and expenses. Up to five percent of the funds may be transferred between these activities upon the advance notification to the Committees on Appropriations of the House and Senate. Not later than 60 days after the date of enactment, the Administrator shall submit a spend plan, by region, regarding the use of these funds to the Committees on Appropriations of the House and Senate.

GENERAL ACTIVITIES

GOVERNMENT WIDE POLICY

Appropriation, fiscal year 2015	$58,000,000
Budget request, fiscal year 2016	62,022,000
Recommended in the bill	58,000,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	–4,022,000

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $58,000,000 for Government-wide Policy.

Green Buildings.—The Committee shares the GSA's goal of reducing building expenses through the efficient use of energy and water. The Committee encourages energy efficiency to be considered when purchasing construction and building materials. The Committee is concerned, however, that GSA's current green building policies and practices are tailored to reflect the standards of a specific third-party certification system rather than the public interest in greater energy and water efficiency. All agencies should be wary of becoming captured; no third-party certification program has a monopoly on how to attain efficiency, much less sustainability. For example, efficiency and sustainability can be achieved not just through the design of buildings or major renovations and the selection of materials, but also through proper building maintenance and usage, building codes, energy codes, energy efficiency rating systems, or a combination thereof.

Where multiple green building rating systems have been recommended by GSA as suitable for government use, GSA should encourage competition among systems and savings for Federal agencies and U.S. taxpayers by directly and clearly encouraging Federal agencies to use any recommended system that meets their needs on a project-by-project basis. When recommended systems are equivalent with respect to ease of use and other features, the Federal government should select the system with the lowest operation and certification cost for each project so that agencies and taxpayers

can fully realize cost savings. The Federal government should evaluate certification systems consistent with the National Technology Transfer and Advancement Act of 1996 (P.L. 104–113) and OMB Circular A–119, and a strong preference should always be expressed for systems that are developed as voluntary consensus standards.

Greening projects for Federal buildings should not be undertaken unless GSA can clearly justify that the additional expenses will be more than offset by a reduction in subsequent operating expenses as a result of the project. The Committee recognizes sustainable roofing systems as a viable option for government buildings.

Federal Fleet Maintenance.—The Committee understands that GSA uses re-manufactured vehicle components to maintain Federal vehicles when it is timely, maintains quality, and is cost effective. The Committee encourages the continued use of this practice.

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.

Government Travel.—The Office of Management and Budget (OMB) Memorandum M–12–12 placed caps on conference spending and reduced non-mission-critical travel budgets. GSA and OMB are charged with monitoring and continuing implementation of this policy. The Committee directs GSA to report to the Committees on Appropriations of the House and Senate on the impact of implementation of this policy on agency mission and recommendations for improving Memorandum M–12–12 to improve agency missions, functions, and productivity. The selection criteria must place primary emphasis on maximizing the value of the federal taxpayer resources used to fund the event, meeting, or conference. Areas of cost evaluation should include cost of travel, lodging, facility, and food and beverage service proposed charges.

Government Charge Cards.—The Committee supports current safeguards and internal controls of government charge cards and believes the prevention of waste, fraud, and abuse should continue to be a primary focus. The Committee believes that regular risk assessments and audits are important to identify and prevent improper use of government charge cards. However, the Committee believes more can be done to limit charge card abuse and hold agencies accountable for implementing and enforcing the required internal controls. In addition, the Committee believes greater

transparency of agency-wide charge card use and policies is necessary to reduce waste, fraud, and abuse; and provide the Federal government and taxpayers the greatest return and cost savings.

Relocation Policy.—The Committee expects that policies related to the relocation of Federal employees are both efficient and cost-effective for taxpayers. The Committee directs GSA to review its policies with respect to relocating Federal employees and report its findings to the Committees on Appropriations of the House and Senate within 90 days of enactment of this Act.

OPERATING EXPENSES

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2015	$61,049,000
Budget request, fiscal year 2016	58,560,000
Recommended in the bill	58,550,000
Bill compared with:	
Appropriation, fiscal year 2015	−2,499,000
Budget request, fiscal year 2016	−10,000

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $58,550,000 for operating expenses. Within the amount provided under this heading, $25,979,000 is for Real and Personal Property Management and Disposal, $23,387,000 is for the Office of the Administrator, and $9,184,000 is for the Civilian Board of Contract Appeals.

Federal Real Property Profile.—GSA is charged with compiling the Federal Real Property Profile (FRPP). Numerous studies have found that this profile contains a significant amount of inaccurate information. The Committee is outraged that the Federal government cannot provide an accurate accounting to the American public of all the property that it owns. The U.S. Government Accountability Office (GAO) has named managing Federal real property to its 2015 High Risk List again. The Committee is extremely frustrated with the slow pace at which GSA and other Federal agencies are improving the accuracy of the FRPP. The Committee is also concerned that despite language in the fiscal year 2015 report, GSA has not made progress on the value and accuracy of its inventory, taken steps to include public lands as required by Executive Order 13327, made the FRPP available to the public, or geo-enabling the FRPP. The Committee expects GSA to work with agencies across government and utilize geographic information technology to improve the data contained in this report and enhance transparency to the American taxpayer. The Committee directs GSA to report to the Committees on Appropriations of the House and Senate on steps taken to improve the quality and transparency of the profile within 60 days after the enactment of this Act.

OFFICE OF INSPECTOR GENERAL

Appropriation, fiscal year 2015	$65,000,000
Budget request, fiscal year 2016	67,803,000
Recommended in the bill	65,000,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	–2,803,000

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $65,000,000 for the Office of Inspector General.

ALLOWANCES AND OFFICE STAFF FOR FORMER PRESIDENTS

Appropriation, fiscal year 2015	$3,250,000
Budget request, fiscal year 2016	3,277,000
Recommended in the bill	1,625,000
Bill compared with:	
Appropriation, fiscal year 2015	–1,625,000
Budget request, fiscal year 2016	–1,652,000

This appropriation provides pensions, office staff, 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 an appropriation of $1,625,000 for allowances and office staff for former Presidents.

PRE-ELECTION PRESIDENTIAL TRANSITION

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2015	$– – –
Budget request, fiscal year 2016	13,278,000
Recommended in the bill	13,278,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	– – –

In accordance with the Pre-Election Transition Act of 2010, this appropriation provides for 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.

FEDERAL CITIZEN SERVICES FUND

(INCLUDING TRANSFERS OF FUNDS)

Appropriation, fiscal year 2015	$53,294,000
Budget request, fiscal year 2016	58,428,000
Recommended in the bill	54,000,000
Bill compared with:	
Appropriation, fiscal year 2015	+706,000
Budget request, fiscal year 2016	−4,428,000

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $54,000,000 for the Federal Citizen Services Fund. The Committee expects the funds provided for these activities, combined with efficiency gains and resource prioritization will result in increased delivery of information to the public and in the ease of transaction with the government.

All the income collected by the Office of Citizen Services and Innovative Technologies (OCSIT) in the form of reimbursements from Federal agencies, user fees for publications ordered by the public, payments from private entities for services rendered, and gifts from the public is available to the OCSIT without regard to fiscal year limitations, but is subject to an annual limitation of $90,000,000. Any revenues accruing in excess of this amount shall remain in the Fund and are not available for expenditure except as authorized in Appropriation Acts.

ADMINISTRATIVE PROVISIONS—GENERAL SERVICES ADMINISTRATION

(INCLUDING TRANSFER OF FUNDS)

Section 505. The Committee continues the provision providing authority for the use of funds for the hire of motor vehicles.

Section 506. The Committee continues the provision providing that funds made available for activities of the Federal Buildings Fund may be transferred between appropriations with advance approval of the Committees on Appropriations of the House and Senate.

Section 507. The Committee continues the provision requiring funds proposed for developing courthouse construction requests to meet appropriate standards and the priorities of the Judicial Conference.

Section 508. The Committee continues the provision providing that no funds may be used to increase the amount of occupiable

square feet, provide cleaning services, security enhancements, or any other service usually provided, to any agency which does not pay the assessed rent.

Section 509. The Committee continues the provision that permits GSA to pay small claims (up to $250,000) made against the Federal government.

Section 510. The Committee continues the provision requiring the Administrator to ensure that the delineated area of procurement for all lease agreements is identical to the delineated area included in the prospectus unless prior notice is given to the committees of jurisdiction.

Section 511. The Committee continues the provision requiring a spend plan for certain accounts and programs.

MERIT SYSTEMS PROTECTION BOARD

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2015	$45,085,000
Budget request, fiscal year 2016	47,415,000
Recommended in the bill	47,415,000
Bill compared with:	
Appropriation, fiscal year 2015	+2,330,000
Budget request, fiscal year 2016	– – –

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $47,415,000 for the MSPB. The recommendation includes a transfer of $2,345,000 from the Civil Service Retirement and Disability Fund.

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

OPERATING EXPENSES

Appropriation, fiscal year 2015	$365,000,000
Budget request, fiscal year 2016	372,393,000
Recommended in the bill	369,000,000
Bill compared with:	
Appropriation, fiscal year 2015	+4,000,000
Budget request, fiscal year 2016	–3,393,000

This appropriation provides NARA with funds for its basic operations for management of the Federal government's archives and records, services to the public, operation of Presidential libraries, review for declassification of classified security information, and includes funding for the Electronic Records Archives which preserves, stores, and manages digital Federal records for archival purposes, ensuring long-term access.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $369,000,000 for the Operating Expenses of NARA for fiscal year 2016.

Records Management.—The Committee encourages NARA to leverage private sector records management capabilities, where private vendors have invested their own capital to develop facilities that are compliant with NARA's stringent building standards. The Committee encourages NARA to identify NARA records management storage facilities that can be cost effectively managed by private records management companies, especially those housing temporary Federal records.

OFFICE OF INSPECTOR GENERAL

Appropriation, fiscal year 2015	$4,130,000
Budget request, fiscal year 2016	4,180,000
Recommended in the bill	4,180,000
Bill compared with:	
Appropriation, fiscal year 2015	+50,000
Budget request, fiscal year 2016	– – –

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $4,180,000 for the OIG for fiscal year 2016.

REPAIRS AND RESTORATION

Appropriation, fiscal year 2015	$7,600,000
Budget request, fiscal year 2016	7,500,000
Recommended in the bill	7,500,000
Bill compared with:	
Appropriation, fiscal year 2015	−100,000
Budget request, fiscal year 2016	– – –

This appropriation provides for the repair, alteration, and improvement of Archives facilities and Presidential libraries nationwide. It enables the National Archives to maintain its facilities in proper condition for visitors, researchers, and employees, and also maintain the structural integrity of the buildings.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $7,500,000 for repairs and restoration for fiscal year 2016.

NATIONAL HISTORICAL PUBLICATIONS AND RECORDS COMMISSION GRANTS PROGRAM

Appropriation, fiscal year 2015	$5,000,000
Budget request, fiscal year 2016	5,000,000
Recommended in the bill	5,000,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	– – –

The National Historical Publications and Records Commission (NHPRC) program provides for grants to preserve and publish records that document American history. Administered within the

National Archives and Records Administration, the 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.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $5,000,000 NHPRC for fiscal year 2016.

NATIONAL CREDIT UNION ADMINISTRATION

COMMUNITY DEVELOPMENT REVOLVING LOAN FUND

Appropriation, fiscal year 2015	$2,000,000
Budget request, fiscal year 2016	2,000,000
Recommended in the bill	2,000,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	– – –

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $2,000,000 for the National Credit Union Administration's CDRLF for technical assistance grants for fiscal year 2016. The Committee expects the CDRLF to continue making loans from their available funds derived from repaid loans and interest earned on previous loans to designated credit unions.

Risk-Based Capital Rule.—The Committee is aware that the agency has released a revised risk-based capital proposal and that there were a large number of comments received. Consistent with safety and soundness and before finalizing the rule, the Committee encourages NCUA to give careful consideration to the comments, including those related to risk weights, to ensure credit is readily available to consumers, family farms, and small businesses to support job creation.

OFFICE OF GOVERNMENT ETHICS

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$15,420,000
Budget request, fiscal year 2016	15,742,000
Recommended in the bill	15,742,000
Bill compared with:	
Appropriation, fiscal year 2015	+322,000
Budget request, fiscal year 2016	– – –

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $15,742,000 for the OGE.

OFFICE OF PERSONNEL MANAGEMENT

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF TRUST FUNDS)

Appropriation, fiscal year 2015	$214,464,000
Budget request, fiscal year 2016	245,238,000
Recommended in the bill	245,156,000
Bill compared with:	
Appropriation, fiscal year 2015	+30,692,000
Budget request, fiscal year 2016	−82,000

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $120,606,000 for the General Fund. The Committee also recommends $124,550,000 for administrative expenses, to be transferred from the appropriate trust funds.

As part of OPM's mission to recruit and hire the most talented and diverse Federal workforce, the Committee encourages Federal agencies to increase recruitment efforts within the United States and the territories utilizing Hispanic Serving Institutions and Historically Black Colleges and Universities.

OPM has struggled for decades to process Federal retirees' pension claims quickly and accurately. As a result, tens of thousands of new retirees wait months to receive their complete annuities—some wait more than a year—and in the meantime they struggle to get by on reduced interim pensions. The Committee expects OPM to make retirement processing a priority and is pleased with OPM's recent efforts to correct this problem through the implementation of its strategic plan. Still, the Committee believes that the backlog and delays in retirement processing are unacceptable and directs OPM to provide the Committees on Appropriations of the House and Senate with monthly reports on its progress in addressing the backlog in claims. The Committee is astounded by the continued use of outdated paper processing and directs OPM to prioritize moving to a fully-automated electronic filing system.

In the wake of two massive data breaches affecting millions of individuals, OPM must take all steps to secure the personally identifiable information and material relating to security clearances of all current, former, and prospective federal government employees. The Committee has provided full funding for the Administration's requests for cyber and information technology upgrades of OPM's networks in prior fiscal years. The Committee expects OPM to provide transparency regarding the recent data breaches and keep the Committee updated on its efforts and resource needs to secure OPM networks against future attacks.

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF TRUST FUNDS)

Appropriation, fiscal year 2015	$25,724,000
Budget request, fiscal year 2016	26,844,000
Recommended in the bill	26,844,000
Bill compared with:	
Appropriation, fiscal year 2015	+1,120,000
Budget request, fiscal year 2016	– – –

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

investigation of improper and illegal activities involving programs, personnel, and operations.

COMMITTEE RECOMMENDATION

The Committee recommends a general fund appropriation of $4,365,000 for the OIG. In addition, the recommendation provides $22,479,000 from appropriate trust funds.

OFFICE OF SPECIAL COUNSEL

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$22,939,000
Budget request, fiscal year 2016	24,119,000
Recommended in the bill	24,119,000
Bill compared with:	
Appropriation, fiscal year 2015	+1,180,000
Budget request, fiscal year 2016	– – –

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $24,119,000 for the OSC.

POSTAL REGULATORY COMMISSION

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2015	$14,700,000
Budget request, fiscal year 2016	15,500,000
Recommended in the bill	15,200,000
Bill compared with:	
Appropriation, fiscal year 2015	+500,000
Budget request, fiscal year 2016	−300,000

The Commission establishes and maintains the U.S. Postal Service's ratemaking systems, measures service and performance, ensures accountability, and has enforcement mechanisms, including the authority to issue subpoenas.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation, out of the Postal Fund, of $15,200,000 for the Postal Regulatory Commission.

PRIVACY AND CIVIL LIBERTIES OVERSIGHT BOARD

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$7,500,000
Budget request, fiscal year 2016	23,297,000
Recommended in the bill	19,500,000
Bill compared with:	
Appropriation, fiscal year 2015	+12,000,000
Budget request, fiscal year 2016	−3,797,000

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

COMMITTEE RECOMMENDATION

The Committee recommends $19,500,000 for the Board.

The Committee is frustrated that such a young agency is already burdened with very old Federal management problems. After salaries and benefits, the largest expense for agencies is space and facilities. As such, staffing and space needs must be carefully evaluated and managed with the objective of achieving the agency's mission in a cost-effective manner. The Committee understands that the Board has specialized space needs, but is disappointed that the agency is relocating after less than three years in its current location, incurring additional moving expenses, and is requesting a significant amount of funds for build-out of new space, when existing government-owned Secure Compartmentalized Information Facility (SCIF) space is currently available and would accommodate the Board's needs. The Committee directs the Board to work with the General Services Administration to find the most cost-effective solution for re-locating and minimizing future moves and to provide quarterly joint briefings to the Committees on Appropriations of the House and Senate on progress towards meeting this goal.

The Committee notes that the Board is a Federal agency of five Presidentially appointed and Senate confirmed Members. The Committee believes it is important the Board's budget allocations take into account and respect the rights and responsibilities of each Board Member as an independent, Senate confirmed officer.

RECOVERY ACCOUNTABILITY AND TRANSPARENCY BOARD

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$18,000,000
Budget request, fiscal year 2016	– – –
Recommended in the bill	– – –
Bill compared with:	
Appropriation, fiscal year 2015	−18,000,000
Budget request, fiscal year 2016	– – –

The Recovery Accountability and Transparency Board (Recovery Board) was authorized in the American Recovery and Reinvestment

Act of 2009 (Public Law 111 5) (Recovery Act). The Disaster Relief Appropriations Act of 2013 extended the Board's authorization for two years and expanded its responsibilities to process, track, and oversee the $60.2 billion in Hurricane Sandy spending. In addition, the Board assists other government entities investigate fraud, waste, and abuse by providing data analytic support through the Board's Recovery Operations Center.

COMMITTEE RECOMMENDATION

The board is scheduled to sunset on September 30, 2015.

SECURITIES AND EXCHANGE COMMISSION

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$1,500,000,000
Budget request, fiscal year 2016	1,722,000,000
Recommended in the bill	1,500,000,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	– 222,000,000

The primary mission of the Securities and Exchange Commission (SEC) is to protect investors, maintain the integrity of the securities markets, and assure adequate information on the capital markets is made available to market participants and policy makers. This includes monitoring the rapid evolution of the capital markets, ensuring full disclosure of all appropriate financial information, regulating the Nation's securities markets, and preventing fraud and malpractice in the securities and financial markets.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $1,500,000,000 for the SEC for fiscal year 2016. The Committee designates not less than $11,315,971 for Office of Inspector General and $68,223,000 for the Division of Economic and Risk Analysis.

Reserve Fund/Information Technology.—The Committee is supportive of the SEC's prioritization of robust and effective information technology (IT) systems within the Commission. The SEC has indicated that the planned use of the Dodd-Frank mandatory Reserve Fund is to support the Commission's IT initiatives. However, this fund is not overseen by Congress and it is left to the discretion of the Commission as to its use. The Committee believes emergency reserve funds should be used for natural disaster emergencies and other crises, not discretionary priorities within a Federal agency. While the Committee does not support the use of the Reserve Fund, an increase to IT funding is provided through the Commission's overall appropriation. The Committee's recommended funding level for IT initiatives increases the overall funding level by $50,000,000 specifically to support IT funding priorities. The Committee includes a limitation (Section 624) prohibiting funds from the Reserve Fund from being used by the Commission.

Fiduciary Standard.—The Committee has serious concerns with the Department of Labor (DOL) proposed rule regarding fiduciary standards for broker-dealers. This rule overlaps perilously with SEC jurisdiction and the implications for regulatory conflict and investor harm are far reaching. The DOL is neither an expert in the

area of overseeing investment advisors, nor the primary regulator for broker-dealers. The Committee knows of no peer-reviewed studies that have established causation between a fiduciary standard and returns on investment. Further, the impact on low to moderate income retail investors is of significant concern. The Committee will continue to closely monitor any SEC rulemaking in this area and expects the SEC to take into consideration the impact on retail investors and the availability of affordable investment advice.

Liquidity.—The Committee believes the SEC is the expert regulator with regard to the U.S. capital markets. Since the passage of the Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank Act), prudential regulators, through the Financial Stability Oversight Council (FSOC), have been able to influence and, in many cases, impair the U.S. markets' functionality. Although both the banking sector and capital markets affect the U.S. and global economy, prudential regulation and market regulation are inherently different and should be treated as such.

The Committee has strong concerns about the effect that the Dodd-Frank Act and other wholesale regulations have had, and will continue to have, on overall market liquidity. The Committee believes that layers of regulation have resulted in an alarming lack of liquidity in U.S. markets, particularly fixed income markets. The Committee directs the SEC's Division of Economic and Risk Analysis (DERA) to report to the Committees on Appropriations of the House and Senate, the Committee on Financial Services in the House and the Committee on Banking, Housing, and Urban Affairs in the Senate, within one year of enactment of this Act, on the combined impacts that the Dodd-Frank Act—especially Section 619—and other financial regulations, such as Basel III, have had on: (1) access to capital for consumers, investors, and businesses, and (2) market liquidity, to include U.S. Treasury markets and corporate debt.

The Committee has been especially supportive of DERA in order for the SEC to have increased resources to provide expert economic analysis for its proposed regulations. The Committee expects DERA, when it performs economic analysis for proposed SEC regulations, to consider the overall economic effects of all financial regulations—not just those proposed by the SEC—and their effect on the U.S. markets.

Internal Risk Management Transactions.—The Committee is concerned that there is a lack of global coordination between domestic and foreign regulators on the treatment of internal trades between affiliated entities to manage risk acquired from customer facing transactions. The Committee notes that the BCBS IOSCO Working Group on Margining Requirements left this to the discretion of national governments. As such, the European Market Infrastructure Regulation (EMIR) and Japanese financial rules provide an exemption from margin requirements, with certain conditions, for internal trades between affiliates. In contrast, the U.S. market and prudential regulators have proposed rules that would impose margin requirements on trades between affiliates. The Committee notes that this will discourage prudent risk management by increasing the costs of these internal trades. These increased costs will be borne by the customers in the form of increased transaction costs and reduced liquidity. The Committee urges the SEC to recognize

that such internal risk management transactions benefit customers. Without these efficiencies, costs to customers will increase, derivatives activity and corresponding risks will become more isolated in local jurisdictions, and there will be less liquidity for end-users seeking to prudently manage commercial risks. The Committee directs the Commission to report to the Committees on Appropriations of the House and Senate, the House Financial Services Committee, and the Senate Banking Committee, within 60 days of enactment of this Act, on the impact of the proposed rules on consumers and industries.

Crowdfunding.—The Committee is concerned that the SEC's proposed crowdfunding rule by the SEC will be inoperable. The Committee believes that the Commission has an obligation to consider the effects of the proposed rule upon the efficiency, transparency, and affordability for small companies and investors seeking crowdfunding offerings. Impairing or restricting the use of crowdfunding offerings could potentially result in limiting small businesses from securing much needed, early-stage capital formation and liquidity. The Committee believes that before the final crowdfunding rule is promulgated, the Commission should ensure that the regulations neither disproportionately stifle small company growth, nor create barriers to entry for investors, thereby hindering diversified investment options. Specifically, the final rules should carefully consider how the proposed changes would affect the following: (1) the burden and costs associated with providing audited or reviewed financial statements; (2) the harm caused by increasing liability for the platforms, portals, and intermediaries' and thereby their ability to curate and effectuate crowdfunding offerings; (3) restricting the economic interests of the intermediaries from revenue derived from crowdfunding offerings; (4) burdensome disclosure report requirements; and (5) the investors and companies' capacity to aggregate and diversify through investment vehicles to heighten investor and issuer protections.

Business Development Companies.—Congress created Business Development Companies (BDCs) in 1980 to facilitate capital formation in small and medium-sized businesses. In late 2005, the SEC adopted rules relating to Securities Offering Reform, which modernized 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 capital 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 Committee recommends that the SEC issue proposed rules making several offering reforms for BDCs.

Economic Analysis.—Since 2001, the SEC's budget has increased almost over 250 percent. Based on the increases Congress has provided, the Commission should be able to provide for comprehensive economic analysis before promulgating rules that affect the capital markets. The Committee's recommendation fully funds the Division of Economic and Risk Analysis to support increased hiring of economists to perform economic analysis before and after Commission rulemakings to better enhance the understanding of the economic impacts of Commission rulemakings. The Committee expects the SEC to expand this division and prioritize nonpartisan economic

analysis as a fundamental part of the Commission's rulemaking process, especially with regard to how SEC rulemakings affect the overall U.S. economy.

Data Transparency.—The Committee encourages the SEC to continue its efforts to implement consistent and searchable open data standards for information filed and submitted by publicly-traded companies and financial firms. The Committee further recommends that financial regulatory agencies across the U.S. government take similar steps to update reporting standards commensurate with currently available technology.

Disclosures.—Effective disclosures are at the core of investor protection and must be timely, accurate, and understandable to both retail and institutional investors. Corporate disclosures should also be provided in an easily accessible format. The current disclosure regime system must be overhauled in order to eliminate obsolete and onerous disclosures, which the SEC has previously acknowledged. The Committee directs the SEC submit a report, within 90 days of enactment of this Act, to the Committees on Appropriations of the House and Senate outlining the Commission's efforts to modernize the disclosure requirements.

Organizational Structure.—The Committee remains concerned that a lack of managerial accountability, focus, prioritization, and internal communication hampers the effectiveness of the SEC. The Committee has concurred with the recommendation put forth in the Boston Consulting Group (BCG) report that the SEC must reorganize in order to become more efficient. While progress has been made in reorganizing certain offices, the Committee believes there is more to be done to make the Commission better able to respond to dynamic markets. The Committee again directs the SEC to provide an updated report on a reorganization plan outlining areas of improvement. Within the report the Committee directs the SEC to undertake a review of the overall organizational structure. This report is to be delivered to the Committees on Appropriations of the House and Senate within 90 days of enactment of this Act.

Financial Accounting Standards.—The Committee continues to be concerned about maintaining U.S. sovereignty over financial accounting standards for U.S. publicly traded companies, and finds that the use of International Financial Reporting Standards (IFRS) could contribute to foreign governments and non-governmental organizations exerting influence over U.S. financial reporting, impacting the cost of capital and investment in the United States. Additionally, the Committee is concerned that without adequate input from stakeholders and Congress, any SEC rule mandating the use of IFRS would have attendant impacts on U.S. tax and accounting policies. The Committee recognizes that there are significant unreconciled, and possibly irreconcilable, differences between U.S. Generally Accepted Accounting Principles (GAAP) and IFRS. The Committee expects any decision on IFRS to include significant input from Congress, U.S. institutions, investors and other stakeholders.

Proxy advisory guidance.—The Committee directs the SEC, within 90 days of enactment of this Act, to report back to the Committees on Appropriations of the House and Senate, the House Committee on Financial Services and the Senate Committee on Banking, an analysis and evaluation regarding the Commission's staff

issue guidance of June 30, 2014 (Proxy Voting Responsibilities of Investment Advisers and Availability of Exemptions from the Proxy Rules for Proxy Advisory Firms, Staff Legal Bulletin No. 20) on what additional Commission actions and activities may be needed to increase proxy advisory firm transparency and implement procedures and guidance requiring proxy advisory firms to disclose if a client is also a proponent of a shareholder proposal or competing director slate. The SEC report shall also include information on the impact of not disclosing specific conflicts of interest including a detailed analysis and evaluation of the costs, benefits and risks associated with such non-disclosure of specific conflicts of interest.

Industry 7 Guide.—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.

Rulemaking.—The Committee is concerned that rules promulgated by the SEC have been previously thrown out in court in part due to the Commission's failure to meet statutory requirements to thoroughly review the potential economic repercussions of its rules. The Committee believes that the Commission has an obligation to consider the effects of new rules upon efficiency, competition, and capital formation. The Committee strongly encourages the Commission to undertake a review of the analysis used during the Commission's rulemaking process to be sure the tangible economic impacts of its rules are considered before issuing final rules.

The Committee directs the SEC to work cooperatively with the CFTC on all joint rulemakings as required by the Dodd-Frank Wall Street Reform and Consumer Protection Act.

SELECTIVE SERVICE SYSTEM

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$22,500,000
Budget request, fiscal year 2016	22,900,000
Recommended in the bill	22,500,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	–400,000

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $22,500,000 for the Selective Service System.

SMALL BUSINESS ADMINISTRATION

The Small Business Administration (SBA) assists small businesses through programs including loans, grants, and contracting preferences. These programs maintain and strengthen an economy

that depends on small businesses for 60 to 80 percent of job creation. SBA programs also serve disadvantaged populations so that these small business enterprises may overcome economic and social obstacles to success.

The recommendation provides a total of $852,542,000 for the SBA for fiscal year 2016. Detailed guidance for the SBA appropriations accounts is presented below.

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$257,000,000
Budget request, fiscal year 2016	281,938,000
Recommended in the bill	257,000,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	–24,938,000

COMMITTEE RECOMMENDATION

The Committee recommends $257,000,000 for the salaries and expenses of the SBA for fiscal year 2016.

The Committee will continue to monitor the SBA's use of the COMPETES Act to award prizes for certain programs. The Committee expects the SBA to carefully consider the appropriateness of the use of any diversion from Federal contracting.

LINC program.—The Committee directs the SBA to make available on its website for each quarter of fiscal year 2016: (1) data collected from Leveraging Information and Networks to access Capital (LINC) program business applicants (excluding personally identifying applicant data); (2) data collected regarding the number, type and location of SBA intermediaries participating in the LINC program; and (3) data regarding matches and outcomes including loans closed between business applicants and participating intermediaries in the LINC program.

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 six 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.

Hiring.—The Committee expects the SBA to quickly fill open positions within SBA processing centers in order to keep up with loan processing demand. Consistent levels of staffing at these centers will keep the SBA loan program operating at the most efficient and effective level of service.

The Committee recognizes the value of the 8(a) program in helping small and disadvantaged businesses compete in the marketplace. The bill provides sufficient funding to execute the 8(a) program.

ENTREPRENEURIAL DEVELOPMENT PROGRAMS

Appropriation, fiscal year 2015	$220,000,000
Budget request, fiscal year 2016	206,250,000
Recommended in the bill	223,600,000
Bill compared with:	
Appropriation, fiscal year 2015	+3,600,000
Budget request, fiscal year 2016	+17,350,000

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

COMMITTEE RECOMMENDATION

The Committee recommendations for Entrepreneurial Development Programs, by program, are displayed in the following table:

ENTREPRENEURIAL DEVELOPMENT PROGRAMS

[In thousands of dollars]

7(j) Technical Assistance	$2,800
Entrepreneurship Education	11,000
HUBZone Program	3,000
Microloan Technical Assistance	25,000
National Women's Business Council	1,500
Native American Outreach	2,000
PRIME Technical Assistance	5,000
SCORE	9,000
Small Business Development Centers (SBDCs)	117,000
State & Trade Export Promotion (STEP)	18,000
Veterans Outreach*	12,300
Women's Business Centers (WBC)	17,000
Total, Entrepreneurial Development Programs	$223,600

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

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

Women's Business Centers (WBC).—The Committee directs the Administrator to seek advice, input, and recommendations for policy changes from the association of women's business centers to develop: (1) a training program for the staff of such centers, and (2) recommendations to improve the policies and procedures for governing the general operations and administration of the women's business center program.

The Committee notes the absence of WBCs serving many of the U.S. territories and other U.S. insular areas, and recommends that the SBA consider including these areas in WBC services.

Small Business Development Centers (SBDCs).—The Committee recognizes the important collaboration that is currently taking place between a number of small business development centers and local higher education institutions to provide technical assistance to small businesses. This collaboration provides students with practical experience in analyzing all aspects of business development

and management, while enhancing the capacity of small business development centers to meet demand for their services. The Committee encourages SBDCs to further identify opportunities to provide work-study and internship experiences to higher education students.

OFFICE OF INSPECTOR GENERAL

Appropriation, fiscal year 2015	$19,400,000
Budget request, fiscal year 2016	19,900,000
Recommended in the bill	19,900,000
Bill compared with:	
Appropriation, fiscal year 2015	+500,000
Budget request, fiscal year 2016	– – –

COMMITTEE RECOMMENDATION

The Committee recommends $19,900,000 for the Office of Inspector General of the SBA for fiscal year 2016.

OFFICE OF ADVOCACY

Appropriation, fiscal year 2015	$9,120,000
Budget request, fiscal year 2016	9,120,000
Recommended in the bill	9,120,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	– – –

COMMITTEE RECOMMENDATION

The Committee recommends $9,120,000 for the Office of Advocacy of the SBA for fiscal year 2016. The Committee supports the Office's mission to reduce regulatory burdens that Federal policies impose on small businesses and to maximize the benefits small businesses receive from the government.

BUSINESS LOANS PROGRAM ACCOUNT

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2015	$195,226,000
Budget request, fiscal year 2016	156,064,000
Recommended in the bill	156,064,000
Bill compared with:	
Appropriation, fiscal year 2015	–39,162,000
Budget request, fiscal year 2016	– – –

The SBA Business Loans Program serves as an important source of capital for America's small businesses. The recommendation supports the 7(a) business loan program, the 504 certified development company program, Small Business Investment Company (SBIC) debentures, and the Secondary Market Guarantee Program.

COMMITTEE RECOMMENDATION

The Committee recommends a total of $156,064,000 for the Business Loans Program Account for fiscal year 2016. Of the amount appropriated, $152,725,828 is for administrative expenses related to business loan programs. The amount provided for administrative expenses may be transferred to and merged with the appropriation for SBA salaries and expenses to cover the common overhead expenses associated with business loans.

The amount provided for loan subsidies is reduced from the fiscal year 2016 level because subsidy rates have declined. The amount provided will support the same level or higher of lending but requires fewer government subsidy dollars. Funding is included to fully support the Microloan program.

The Committee notes the mission of the Surety Bond Guarantee (SBG) program is to provide and manage surety bond guarantees for qualified small and emerging businesses, in direct partnership with surety companies and their agents, utilizing the most efficient and effective operational policies and procedures. The Committee is supportive of SBG's efforts to encourage surety companies to bond small businesses who otherwise would have difficulty obtaining bonding on their own.

DISASTER LOANS PROGRAM ACCOUNT

(INCLUDING TRANSFERS OF FUNDS)

Appropriation, fiscal year 2015	$186,858,000
Budget request, fiscal year 2016*	186,858,000
Recommended in the bill	186,858,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	– – –

*The Committee funds this program within its discretionary allocation. The Administration proposed funding most of these costs with a disaster cap adjustment.

COMMITTEE RECOMMENDATION

As required by the Federal Credit Reform Act of 1990, the Congress is required to appropriate an amount sufficient to cover the subsidy costs associated with all direct loan obligations and loan guarantee commitments made in fiscal year 2016, as well as the administrative expenses of the loan programs. The Committee recommends a total of $186,858,000 for administrative expenses for fiscal year 2016. The Committee provides $1,000,000 for the Office of Inspector General for audits and reviews of the disaster loans program and $9,000,000 may be transferred to Salaries and Expenses for administrative expenses.

The Committee wants to ensure that disaster victims have full access to SBA's programs. The Committee has been very supportive of the SBA Disaster Loan Program in past fiscal years, including appropriating $804,000,000 for the Hurricane Sandy disaster in fiscal year 2013. However, SBA has not obligated all the funds appropriated for the Sandy Disaster and has continued to carry over large amounts of no-year funding for disaster subsidy. The Committee expects the SBA to take into consideration these balances in future requests.

The Committee directs the SBA to continue providing updates on available resources for the disaster loans program on a monthly basis.

Pre-mitigation activities within the Disaster Loan Program.—The Committee urges the SBA to coordinate with the Federal Emergency Management Agency (FEMA) to evaluate the feasibility of expanding the SBA Disaster Loan Program to allow applicants in areas of high flood or natural disaster risk to utilize loans for pre-disaster mitigation projects that adhere to FEMA's standards of mitigation activities that significantly reduce a structure's long-

term flood risk. The SBA shall coordinate with FEMA to weigh the financial exposure of the SBA against the potential reduction of claims payments from the NFIP.

ADMINISTRATIVE PROVISIONS—SMALL BUSINESS ADMINISTRATION

(INCLUDING TRANSFER OF FUNDS)

Section 512. The Committee continues a provision for the SBA authorizing transfers of up to five percent of any SBA appropriation to other appropriations, provided that transfers do not increase an appropriation by more than 10 percent. The provision also requires that transfers be treated as a reprogramming of funds.

Section 513. The Committee continues a provision waiving 7(a) loan guarantee fees for veterans and their spouses.

UNITED STATES POSTAL SERVICE

PAYMENT TO THE POSTAL SERVICE FUND

Appropriation, fiscal year 2015	$70,000,000
Budget request, fiscal year 2016	67,234,000
Recommended in the bill	55,075,000
Bill compared with:	
Appropriation, fiscal year 2015	−14,925,000
Budget request, fiscal year 2016	−12,159,000

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

COMMITTEE RECOMMENDATION

The Committee recommends appropriations totaling $55,075,000 for Payment to the Postal Service Fund. In prior years, these funds were provided as an advance. The Committee believes that the funding provided in this appropriation should be provided in the year in which the estimated costs occur.

The recommendation provides for the USPS' estimate of free mail for the blind and overseas voting ($49,923,000), reconciliation of prior year cost adjustment (−$23,848,000) and $29,000,000 for revenue forgone as authorized by 39 U.S.C. 2401(d). The recommendation includes language requiring the Postal Service to maintain and comply with service standards for First Class Mail and periodicals effective on July 1, 2012.

The Committee appreciates the work of the Postal Service Office of Inspector General (OIG) and the Advisory Council on Historic Preservation (ACHP) in reviewing the Postal Service's relocation and disposal process for historic properties. The Committee believes the Postal Service should refrain from the relocation of services from historic post offices, and should suspend the sale of any historic post office until it is has implemented the recommendations of the OIG and ACHP.

Title 39 of the U.S. Code requires the Postal Service to provide the public with notice prior to closing or consolidating a post office. The Committee understands that it is the Postal Service's policy to inform Member of Congress' district and Washington, D.C. offices when the public receives notice. The Committee directs the Postal

Service to keep Members of Congress informed of Postal Service activities impacting their constituents and expects the Postal Service to ensure that Members of Congress are appropriately informed simultaneously or prior to all public notices.

The Committee is pleased with the passage of the Multinational Species Conservation Fund Semi-postal Stamp Reauthorization Act, but is concerned that sales of the stamp will not improve without support from the USPS. The Committee directs the Postmaster General to submit a report, within 90 days of enactment of this Act, on the actions planned and taken by the USPS to increase sales of the stamp. Last September, P.L. 113–165 reauthorized the printing of the Multinational Species Conservation Fund semi-postal stamp for an additional 4 years. Although the US Postal Service reissued the stamp as directed by Congress, little effort was made to make the public aware of the stamp's return and sales during the holiday season were disappointing.

The Committee is concerned by reports that the Postal Service is not fully engaging with states and other units of government that are seeking to acquire non-historic and underutilized Postal Service owned or leased properties and spaces. The Committee believes that all parties should make every effort to negotiate in good faith, and to facilitate the use of these properties and spaces by state and local governments, especially when the transaction is intended for a public purpose or for public infrastructure expansion.

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2015	$243,883,000
Budget request, fiscal year 2016	250,729,000
Recommended in the bill	243,883,000
Bill compared with:	
Appropriation, fiscal year 2015	– – –
Budget request, fiscal year 2016	–6,846,000

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $243,883,000 for the OIG.

UNITED STATES TAX COURT

SALARIES AND EXPENSES

Appropriation, fiscal year 2015	$51,300,000
Budget request, fiscal year 2016	53,800,000
Recommended in the bill	51,000,000
Bill compared with:	
Appropriation, fiscal year 2015	–300,000
Budget request, fiscal year 2016	–2,800,000

The U.S. Tax Court adjudicates controversies involving deficiencies in income, estate, and gift taxes. The Court also has jurisdiction to determine deficiencies in certain excise taxes, to issue de-

claratory judgments in the areas of qualifications of retirement plans and exemptions of charitable organizations, and to decide certain cases involving disclosure of tax information by the Commissioner of the Internal Revenue Service.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of $51,000,000 for the U.S. Tax Court.

TITLE VI—GENERAL PROVISIONS—THIS ACT

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

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

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

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

Section 605. The Committee 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.

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

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

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

Section 609. The Committee continues the provision providing that fifty percent of unobligated balances may remain available through September 30, 2017, for certain purposes.

Section 610. The Committee continues the provision prohibiting funding for the Executive Office of the President to request either a Federal Bureau of Investigation background investigation or In-

ternal Revenue Service determination with respect to section 501(a) of the Internal Revenue Code of 1986, except with the express consent of the individual involved in an investigation or in extraordinary circumstances involving national security.

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

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

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

Section 614. The Committee continues the provision making exceptions to the preceding provision where the life of the mother is in danger or the pregnancy is a result of an act of rape or incest.

Section 615. The Committee continues the provision carried annually since 2004 waiving restrictions on the purchase of non-domestic articles, materials, and supplies in the case of acquisition of information technology by the Federal Government.

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

Section 617. The Committee continues the provision permitting the Securities and Exchange Commission and Commodities Futures Trading Commission to fund a joint advisory committee to advise on emerging regulatory issues, notwithstanding Section 708 of this Act.

Section 618. The Committee continues the provision requiring certain agencies in this Act to consult with the General Services Administration before seeking new office space or making alterations to existing office space.

Section 619. The Committee continues language providing for several appropriated mandatory accounts. These are accounts where authorizing language requires the payment of funds. The Congressional Budget Office estimates the cost for the following 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 Annuitants, Employee Health Benefits, $49,000,000 for the Government Payment for Annuitants, Employee Life Insurance, and $8,872,000,000 for the Payment to the Civil Service Retirement and Disability Fund.

Section 620. The Committee continues the provision prohibiting funds for the Federal Trade Commission to complete the draft report entitled "Interagency Working Group on Food Marketed to Children: Preliminary Proposed Nutrition Principles to Guide Industry Self-Regulatory Efforts" unless the Interagency Working Group on Food Marketed to Children complies with Executive Order 13563, including the requirement in it to provide quantified present and future benefits and costs.

Section 621. The Committee modifies the provision prohibiting funding for certain czars including the Director of the White House

Office of Health Reform, the Assistant to the President for Energy and Climate Change, the Senior Advisor to the Secretary of the Treasury assigned to the Presidential Task Force on the Auto Industry and Senior Counselor for Manufacturing Policy, and the White House Director of Urban Affairs, or any substantially similar positions.

Section 622. The Committee continues the provision prohibiting funds in contravention of the Federal Records Act.

Section 623. The Committee includes language requiring certain regulatory agencies to provide a report on increasing public participation in rulemaking, improving coordination among Federal agencies, and identifying ineffective or excessively burdensome regulations.

Section 624. The Committee includes language prohibiting the obligation of funds in fiscal year 2016 from the Securities and Exchange Commission Reserve Fund established by the Dodd-Frank Wall Street Reform and Consumer Protection Act. The Committee believes the Commission should request the level of funding it believes is necessary in any given fiscal year and not have access to reserve funding that is outside of the Congressional review process.

Section 625. The Committee includes language prohibiting funds for the Securities and Exchange Commission to require the disclosure of political contributions, contributions to tax exempt organizations, or dues paid to trade associations.

Section 626. The Committee includes a provision repealing the indemnification agreement for swap data repositories and replaces it with a confidentiality agreement.

Section 627. The Committee includes language prohibiting agencies from requiring Internet Service Providers (ISPs) to disclose electronic communications information in a manner that violates the Fourth Amendment.

Section 628. The Committee includes language prohibiting the Federal Communications Commission (FCC) from implementing, administering, or enforcing any rule unless the FCC publishes the text of the rule 21 days before a vote on the rule.

Section 629. The Committee includes language prohibiting the Federal Communications Commission from regulating rates for either broadband or wireless internet providers.

Section 630. The Committee includes language prohibiting the Federal Communications Commission from implementing FCC Order 15–24 regarding open internet until specific court challenges have been resolved.

Section 631. The Committee includes a new provision prohibiting the Financial Stability Oversight Council from designating nonbanks as systemically important financial institutions until it identifies the risks to financial stability presented by the nonbank and allows the nonbank to present a plan to modify its business, structure, or operation to mitigate the identified risk prior to final designation.

Section 632. The Committee includes a new provision prohibiting the Bureau of Consumer Financial Protection from implementing a rule regarding the use of arbitration until the Bureau addresses certain requirements.

Section 633. The Committee includes a new provision prohibiting, in fiscal year 2016, implementation of a rule adopted by the

Federal Communications Commission on March 31, 2014 (FCC 14-28) related to joint sales agreements.

TITLE VII—GENERAL PROVISIONS—GOVERNMENT-WIDE

DEPARTMENTS, AGENCIES, AND CORPORATIONS

(INCLUDING TRANSFER OF FUNDS)

Section 701. The Committee 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. The Committee continues the provision establishing price limitations on vehicles to be purchased by the Federal Government with an exemption for the purchase of electric, plug-in hybrid electric, and hydrogen fuel cell vehicles.

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

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

Section 705. The Committee continues, with modification, the provision giving agencies the authority to pay General Services Administration bills for space renovation and other services.

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

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

Section 708. The Committee continues the provision prohibiting interagency financing of groups absent prior statutory approval.

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

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

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

Section 712. The Committee 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. The Committee continues the provision prohibiting the payment of any employee who prohibits, threatens or prevents another employee from communicating with Congress.

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

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

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

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

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

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

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

Section 721. The Committee continues the provision authorizing agencies to transfer $17,000,000 to the Government-wide Policy account of the General Services Administration to finance an appropriate share of various government-wide boards and councils.

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

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

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

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

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

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

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

Section 729. The Committee continues a provision prohibiting funds for implementation of Office of Personnel Management regulations limiting detailees to the Legislative Branch, and implementing limitations on the Coast Guard Congressional Fellowship Program.

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

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

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

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

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

Section 735. The Committee includes language prohibiting funds to require any entity submitting an offer for a Federal contract or participating in an acquisition to disclose political contributions.

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

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

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

Section 740. The Committee continues a provision, with modification, prohibiting funds to be used to increase, eliminate, or reduce funding for a program or project unless such change is made pursuant to reprogramming or transfer provisions.

Section 741. The Committee continues the provision ensuring contractors are not prevented from reporting waste, fraud, or abuse by signing confidentiality agreements that would prohibit such disclosure.

Section 742. The Committee continues the provision prohibiting the expenditure of funds for the implementation of certain nondisclosure agreements unless certain provisions are included in the agreements.

Section 743. The Committee continues the 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 further action is not necessary to protect the interests of the Government.

Section 744. The Committee continues the 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 made a determination that further action is not necessary to protect the interests of the Government.

Section 745. The Committee includes a provision prohibiting funds from implementing, administering, carrying out, modifying, revising, or enforcing Executive Order 13690.

Section 746. The Committee continues the provision concerning the non-application of these general provisions to title IV and to title VIII.

TITLE VIII—GENERAL PROVISIONS—DISTRICT OF COLUMBIA

(INCLUDING TRANSFERS OF FUNDS)

Section 801. The Committee continues language that appropriates funds for refunding overpayments of taxes collected and for paying settlements and judgments against the District of Columbia government.

Section 802. The Committee continues language prohibiting the use of Federal funds for publicity or propaganda purposes.

Section 803. The Committee continues language establishing reprogramming procedures for Federal and local funds.

Section 804. The Committee continues language prohibiting the use of Federal funds to provide salaries or other costs associated with the offices of United States Senator or Representative.

Section 805. The Committee continues modified language restricting the use of official vehicles to official duties.

Section 806. The Committee continues language prohibiting the use of Federal funds 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. The Committee includes language prohibiting the use of Federal funds for needle exchange programs.

Section 808. The Committee continues language providing for a "conscience clause" on legislation that pertains to contraceptive coverage by health insurance plans.

Section 809. The Committee continues language prohibiting the use of Federal funds to legalize or reduce penalties associated with the possession, use, or distribution on any schedule I substance under the Controlled Substances Act or any tetrahydrocannabinols derivative.

Language is also included prohibiting local and Federal funds to legalize or reduce penalties associated with the possession, use, or distribution of any schedule I substance under the Controlled Substance Act or any tetrahydrocannabinols derivative for recreational use.

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

Section 811. The Committee continues language requiring the Chief Financial Officer (CFO) to submit a revised operating budget for all agencies in the D.C. government, no later than 30 calendar days after the enactment of this Act that realigns budgeted data with anticipated actual expenditures.

Section 812. The Committee continues language requiring the CFO to submit a revised operating budget for D.C. Public Schools, no later than 30 calendar days after the enactment of this Act, that realigns school budgets to actual school enrollment.

Section 813. The Committee continues language allowing the transfer of local funds and capital and enterprise funds.

Section 814. The Committee continues language prohibiting the obligation of Federal funds beyond the current fiscal year and transfers of funds unless expressly provided herein.

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

Section 816. The Committee continues language appropriating 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 in fiscal year 2016.

Section 817. The Committee continues language limiting references to "this Act" as referring to only this title and title IV.

Section 818. The Committee includes a new provision prohibiting funds from being used to carry out the Reproductive Health Non-Discrimination Amendment Act of 2014 (D.C. Law 20-261) or to implement any rule or regulation promulgated to carry out such Act.

TITLE IX—ADDITIONAL GENERAL PROVISIONS

Section 901. The Committee includes a new provision prohibiting funds to pay for an abortion or the administrative expenses in connection with a multi-State qualified health plan offered under a contract under section 1334 of the Patient Protection and Affordable Care Act which provides any benefits or coverage for abortions with exceptions where the life of the mother would be endangered if the fetus were carried to term, or the pregnancy is the result of an act of rape or incest.

SPENDING REDUCTION ACCOUNT

Section 902. The Committee includes a provision establishing a "Spending Reduction Account" in the bill.

HOUSE OF REPRESENTATIVES REPORT REQUIREMENTS

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

FULL COMMITTEE VOTES

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

ROLL CALL NO. 1

Date: June 17, 2016
Measure: Financial Services and General Government Appropriations Bill, FY 2016
Motion by: Mrs. Lowey
Description of Motion: To strike various provisions of the bill and report related to the Internal Revenue Service, the Department of the Treasury, the Executive Office of the President, the Consumer Financial Protection Bureau, Federal employee health benefits, the Securities and Exchange Commission, the Federal Communications Commission, and the District of Columbia.
Results: Defeated 20 yeas to 31 nays

Members Voting Yea
Mr. Bishop
Ms. DeLauro
Mr. Farr
Mr. Fattah
Mr. Honda
Mr. Israel
Ms. Kaptur
Mr. Kilmer
Ms. Lee
Mrs. Lowey
Ms. McCollum
Ms. Pingree
Mr. Price
Mr. Quigley
Ms. Roybal-Allard
Mr. Ruppersberger
Mr. Ryan
Mr. Serrano
Mr. Visclosky
Ms. Wasserman Schultz

Members Voting Nay
Mr. Aderholt
Mr. Amodei
Mr. Calvert
Mr. Carter
Mr. Cole
Mr. Crenshaw
Mr. Cuellar
Mr. Culberson
Mr. Dent
Mr. Diaz-Balart
Mr. Fleischmann
Mr. Fortenberry
Mr. Frelinghuysen
Ms. Granger
Mr. Graves
Dr. Harris
Ms. Herrera Beutler
Mr. Jenkins
Mr. Jolly
Mr. Joyce
Mr. Palazzo
Mr. Rigell
Mrs. Roby
Mr. Rogers
Mr. Rooney
Mr. Simpson
Mr. Stewart
Mr. Valadao
Mr. Womack
Mr. Yoder
Mr. Young

FULL COMMITTEE VOTES

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

ROLL CALL NO. 2

Date: June 17, 2016
Measure: Financial Services and General Government Appropriations Bill, FY 2016
Motion by: Mr. Crenshaw
Description of Motion: To prohibit funds for the Financial Stability Oversight Council to make designations of nonbanks as systemically important financial institutions until it identifies the risks to financial stability presented by the nonbank and allows the nonbank to present a plan to modify its business, structure, or operation to mitigate the identified risk prior to final designation.
Results: Adopted 31 yeas to 19 nays

Members Voting Yea
Mr. Aderholt
Mr. Amodei
Mr. Calvert
Mr. Carter
Mr. Cole
Mr. Crenshaw
Mr. Cuellar
Mr. Culberson
Mr. Dent
Mr. Diaz-Balart
Mr. Fleischmann
Mr. Fortenberry
Mr. Frelinghuysen
Ms. Granger
Mr. Graves
Dr. Harris
Ms. Herrera Beutler
Mr. Jenkins
Mr. Jolly
Mr. Joyce
Mr. Palazzo
Mr. Rigell
Mrs. Roby
Mr. Rogers
Mr. Rooney
Mr. Simpson
Mr. Stewart
Mr. Valadao
Mr. Womack
Mr. Yoder
Mr. Young

Members Voting Nay
Ms. DeLauro
Mr. Farr
Mr. Fattah
Mr. Honda
Mr. Israel
Ms. Kaptur
Mr. Kilmer
Ms. Lee
Mrs. Lowey
Ms. McCollum
Ms. Pingree
Mr. Price
Mr. Quigley
Ms. Roybal-Allard
Mr. Ruppersberger
Mr. Ryan
Mr. Serrano
Mr. Visclosky
Ms. Wasserman Schultz

FULL COMMITTEE VOTES

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

ROLL CALL NO. 3

Date: June 17, 2016
Measure: Financial Services and General Government Appropriations Bill, FY 2016
Motion by: Mr. Serrano
Description of Motion: To increase funding for the Securities and Exchange Commission by $222,000,000, offset by an increase in offsetting collections of $222,000,000.
Results: Defeated 19 yeas to 30 nays

Members Voting Yea
Mr. Cuellar
Ms. DeLauro
Mr. Fattah
Mr. Honda
Mr. Israel
Ms. Kaptur
Mr. Kilmer
Ms. Lee
Mrs. Lowey
Ms. McCollum
Ms. Pingree
Mr. Price
Mr. Quigley
Ms. Roybal-Allard
Mr. Ruppersberger
Mr. Ryan
Mr. Serrano
Mr. Visclosky
Ms. Wasserman Schultz

Members Voting Nay
Mr. Aderholt
Mr. Amodei
Mr. Calvert
Mr. Carter
Mr. Cole
Mr. Crenshaw
Mr. Culberson
Mr. Dent
Mr. Diaz-Balart
Mr. Fleischmann
Mr. Fortenberry
Mr. Frelinghuysen
Ms. Granger
Mr. Graves
Dr. Harris
Ms. Herrera Beutler
Mr. Jenkins
Mr. Jolly
Mr. Joyce
Mr. Palazzo
Mr. Rigell
Mrs. Roby
Mr. Rogers
Mr. Rooney
Mr. Simpson
Mr. Stewart
Mr. Valadao
Mr. Womack
Mr. Yoder
Mr. Young

FULL COMMITTEE VOTES

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

ROLL CALL NO. 4

Date: June 17, 2016
Measure: Financial Services and General Government Appropriations Bill, FY 2016
Motion by: Mr. Fattah
Description of Motion: To require the United States Postal Service to maintain and comply with service standards for First Class Mail and periodicals effective on July 1, 2012.
Results: Adopted 26 yeas to 23 nays

Members Voting Yea
Mr. Cuellar
Ms. DeLauro
Mr. Farr
Mr. Fattah
Mr. Fortenberry
Mr. Honda
Mr. Israel
Mr. Jenkins
Mr. Jolly
Mr. Joyce
Ms. Kaptur
Mr. Kilmer
Ms. Lee
Mrs. Lowey
Ms. McCollum
Mr. Palazzo
Ms. Pingree
Mr. Price
Mr. Quigley
Ms. Roybal-Allard
Mr. Ruppersberger
Mr. Ryan
Mr. Serrano
Mr. Visclosky
Ms. Wasserman Schultz
Mr. Young

Members Voting Nay
Mr. Aderholt
Mr. Calvert
Mr. Carter
Mr. Cole
Mr. Crenshaw
Mr. Culberson
Mr. Dent
Mr. Diaz-Balart
Mr. Fleischmann
Mr. Frelinghuysen
Ms. Granger
Mr. Graves
Dr. Harris
Ms. Herrera Beutler
Mr. Rigell
Mrs. Roby
Mr. Rogers
Mr. Rooney
Mr. Simpson
Mr. Stewart
Mr. Valadao
Mr. Womack
Mr. Yoder

FULL COMMITTEE VOTES

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

ROLL CALL NO. 5

Date: June 17, 2016
Measure: Financial Services and General Government Appropriations Bill, FY 2016
Motion by: Mr. Serrano
Description of Motion: To strike three provisions pertaining to the Federal Communications Commission that prohibit funds to implement rules unless the text of the rule was published on the Internet for 21 days prior to the vote occurring on the rule; prohibit funds to regulate the prices, other fees, or data caps and allowances for Internet access service; and to prohibit implementation of the net neutrality rule until the final disposition of specific court cases.
Results: Defeated 19 yeas to 31 nays

Members Voting Yea
Ms. DeLauro
Mr. Farr
Mr. Fattah
Mr. Honda
Mr. Israel
Ms. Kaptur
Mr. Kilmer
Ms. Lee
Mrs. Lowey
Ms. McCollum
Ms. Pingree
Mr. Price
Mr. Quigley
Ms. Roybal-Allard
Mr. Ruppersberger
Mr. Ryan
Mr. Serrano
Mr. Visclosky
Ms. Wasserman Schultz

Members Voting Nay
Mr. Aderholt
Mr. Amodei
Mr. Calvert
Mr. Carter
Mr. Cole
Mr. Crenshaw
Mr. Cuellar
Mr. Culberson
Mr. Dent
Mr. Diaz-Balart
Mr. Fleischmann
Mr. Fortenberry
Mr. Frelinghuysen
Ms. Granger
Mr. Graves
Dr. Harris
Ms. Herrera Beutler
Mr. Jenkins
Mr. Jolly
Mr. Joyce
Mr. Palazzo
Mr. Rigell
Mrs. Roby
Mr. Rogers
Mr. Rooney
Mr. Simpson
Mr. Stewart
Mr. Valadao
Mr. Womack
Mr. Yoder
Mr. Young

FULL COMMITTEE VOTES

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

ROLL CALL NO. 6

Date: June 17, 2016
Measure: Financial Services and General Government Appropriations Bill, FY 2016
Motion by: Mr. Culberson
Description of Motion: To prohibit funds for the Internal Revenue Service (IRS) to determine that a church is not exempt from taxation for participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidates for public office unless the IRS Commissioner consents to such determination, the Commissioner notifies the tax committees of Congress, and the determination is effective 90 days after such notification.
Results: Adopted 30 yeas to 19 nays

Members Voting Yea
Mr. Aderholt
Mr. Amodei
Mr. Calvert
Mr. Carter
Mr. Cole
Mr. Crenshaw
Mr. Culberson
Mr. Dent
Mr. Diaz-Balart
Mr. Fleischmann
Mr. Fortenberry
Mr. Frelinghuysen
Ms. Granger
Mr. Graves
Dr. Harris
Ms. Herrera Beutler
Mr. Jenkins
Mr. Jolly
Mr. Joyce
Mr. Palazzo
Mr. Rigell
Mrs. Roby
Mr. Rogers
Mr. Rooney
Mr. Simpson
Mr. Stewart
Mr. Valadao
Mr. Womack
Mr. Yoder
Mr. Young

Members Voting Nay
Mr. Cuellar
Ms. DeLauro
Mr. Farr
Mr. Fattah
Mr. Honda
Mr. Israel
Ms. Kaptur
Mr. Kilmer
Ms. Lee
Mrs. Lowey
Ms. McCollum
Ms. Pingree
Mr. Price
Mr. Quigley
Ms. Roybal-Allard
Mr. Ruppersberger
Mr. Ryan
Mr. Serrano
Ms. Wasserman Schultz

FULL COMMITTEE VOTES

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

ROLL CALL NO. 7

Date: June 17, 2016
Measure: Financial Services and General Government Appropriations Bill, FY 2016
Motion by: Mr. Quigley
Description of Motion: To limit the bill's prohibition on the use of funds for abortions so that it would not apply to local District of Columbia funds.
Results: Defeated 20 yeas to 29 nays

Members Voting Yea
Mr. Cuellar
Ms. DeLauro
Mr. Dent
Mr. Farr
Mr. Fattah
Mr. Honda
Mr. Israel
Ms. Kaptur
Mr. Kilmer
Ms. Lee
Mrs. Lowey
Ms. McCollum
Ms. Pingree
Mr. Price
Mr. Quigley
Ms. Roybal-Allard
Mr. Ruppersberger
Mr. Ryan
Mr. Serrano
Mr. Visclosky

Members Voting Nay
Mr. Aderholt
Mr. Amodei
Mr. Calvert
Mr. Carter
Mr. Cole
Mr. Crenshaw
Mr. Culberson
Mr. Diaz-Balart
Mr. Fleischmann
Mr. Fortenberry
Mr. Frelinghuysen
Ms. Granger
Mr. Graves
Dr. Harris
Ms. Herrera Beutler
Mr. Jenkins
Mr. Jolly
Mr. Joyce
Mr. Palazzo
Mr. Rigell
Mrs. Roby
Mr. Rogers
Mr. Rooney
Mr. Simpson
Mr. Stewart
Mr. Valadao
Mr. Womack
Mr. Yoder
Mr. Young

FULL COMMITTEE VOTES

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

ROLL CALL NO. 8

Date: June 17, 2016
Measure: Financial Services and General Government Appropriations Bill, FY 2016
Motion by: Dr. Harris
Description of Motion: To not apply in fiscal year 2016 a rule adopted by the Federal Communications Commission on March 31, 2014 (FCC 14-28) related to joint sales agreements that were in effect on March 31, 2014.
Results: Adopted 38 yeas to 11 nays

Members Voting Yea
Mr. Aderholt
Mr. Amodei
Mr. Calvert
Mr. Carter
Mr. Cole
Mr. Crenshaw
Mr. Cuellar
Mr. Culberson
Mr. Dent
Mr. Diaz-Balart
Mr. Farr
Mr. Fattah
Mr. Fleischmann
Mr. Fortenberry
Mr. Frelinghuysen
Ms. Granger
Mr. Graves
Dr. Harris
Ms. Herrera Beutler
Mr. Jenkins
Mr. Jolly
Mr. Joyce
Mr. Kilmer
Mr. Palazzo
Ms. Pingree
Mr. Quigley
Mr. Rigell
Mrs. Roby
Mr. Rogers
Mr. Rooney
Mr. Ruppersberger
Mr. Ryan
Mr. Simpson
Mr. Stewart
Mr. Valadao
Mr. Womack
Mr. Yoder
Mr. Young

Members Voting Nay
Ms. DeLauro
Mr. Honda
Mr. Israel
Ms. Kaptur
Ms. Lee
Mrs. Lowey
Ms. McCollum
Mr. Price
Ms. Roybal-Allard
Mr. Serrano
Mr. Visclosky

FULL COMMITTEE VOTES

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

ROLL CALL NO. 9

Date: June 17, 2016
Measure: Financial Services and General Government Appropriations Bill, FY 2016
Motion by: Dr. Harris
Description of Motion: To prohibit funds to pay for an abortion or the administrative expenses in connection with a multi-State qualified health plan offered under a contract under section 1334 of the Patient Protection and Affordable Care Act which provides any benefits or coverage for abortions, except for endangerment of the life of the mother, rape or incest.
Results: Adopted 29 yeas to 18 nays

Members Voting Yea
Mr. Aderholt
Mr. Amodei
Mr. Calvert
Mr. Carter
Mr. Cole
Mr. Crenshaw
Mr. Cuellar
Mr. Culberson
Mr. Dent
Mr. Diaz-Balart
Mr. Fleischmann
Mr. Fortenberry
Mr. Frelinghuysen
Ms. Granger
Mr. Graves
Dr. Harris
Ms. Herrera Beutler
Mr. Jenkins
Mr. Jolly
Mr. Joyce
Mr. Palazzo
Mr. Rigell
Mrs. Roby
Mr. Rogers
Mr. Stewart
Mr. Valadao
Mr. Womack
Mr. Yoder
Mr. Young

Members Voting Nay
Ms. DeLauro
Mr. Farr
Mr. Fattah
Mr. Honda
Mr. Israel
Ms. Kaptur
Mr. Kilmer
Ms. Lee
Mrs. Lowey
Ms. McCollum
Ms. Pingree
Mr. Price
Mr. Quigley
Ms. Roybal-Allard
Mr. Ruppersberger
Mr. Ryan
Mr. Serrano
Mr. Visclosky

FULL COMMITTEE VOTES

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

ROLL CALL NO. 10

Date: June 17, 2016
Measure: Financial Services and General Government Appropriations Bill, FY 2016
Motion by: Mr. Palazzo
Description of Motion: To prohibit funds from being used to carry out the Reproductive Health Non-Discrimination Amendment Act of 2014 (D.C. Law 20-261) or to implement any rule or regulation promulgated to carry out such Act.
Results: Adopted 28 yeas to 22 nays

Members Voting Yea
Mr. Aderholt
Mr. Amodei
Mr. Calvert
Mr. Carter
Mr. Cole
Mr. Crenshaw
Mr. Culberson
Mr. Diaz-Balart
Mr. Fleischmann
Mr. Fortenberry
Mr. Frelinghuysen
Ms. Granger
Mr. Graves
Dr. Harris
Ms. Herrera Beutler
Mr. Jenkins
Mr. Joyce
Mr. Palazzo
Mr. Rigell
Mrs. Roby
Mr. Rogers
Mr. Rooney
Mr. Simpson
Mr. Stewart
Mr. Valadao
Mr. Womack
Mr. Yoder
Mr. Young

Members Voting Nay
Mr. Cuellar
Ms. DeLauro
Mr. Dent
Mr. Farr
Mr. Fattah
Mr. Honda
Mr. Israel
Mr. Jolly
Ms. Kaptur
Mr. Kilmer
Ms. Lee
Mrs. Lowey
Ms. McCollum
Ms. Pingree
Mr. Price
Mr. Quigley
Ms. Roybal-Allard
Mr. Ruppersberger
Mr. Ryan
Mr. Serrano
Mr. Visclosky
Ms. Wasserman Schultz

FULL COMMITTEE VOTES

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

ROLL CALL NO. 11

Date: June 17, 2016
Measure: Financial Services and General Government Appropriations Bill, FY 2016
Motion by: Mr. Frelinghuysen
Description of Motion: To report the bill to the House, as amended.
Results: Adopted 30 yeas to 20 nays

Members Voting Yea
Mr. Aderholt
Mr. Amodei
Mr. Calvert
Mr. Carter
Mr. Cole
Mr. Crenshaw
Mr. Culberson
Mr. Dent
Mr. Diaz-Balart
Mr. Fleischmann
Mr. Fortenberry
Mr. Frelinghuysen
Ms. Granger
Mr. Graves
Dr. Harris
Ms. Herrera Beutler
Mr. Jenkins
Mr. Jolly
Mr. Joyce
Mr. Palazzo
Mr. Rigell
Mrs. Roby
Mr. Rogers
Mr. Rooney
Mr. Simpson
Mr. Stewart
Mr. Valadao
Mr. Womack
Mr. Yoder
Mr. Young

Members Voting Nay
Mr. Cuellar
Ms. DeLauro
Mr. Farr
Mr. Fattah
Mr. Honda
Mr. Israel
Ms. Kaptur
Mr. Kilmer
Ms. Lee
Mrs. Lowey
Ms. McCollum
Ms. Pingree
Mr. Price
Mr. Quigley
Ms. Roybal-Allard
Mr. Ruppersberger
Mr. Ryan
Mr. Serrano
Mr. Visclosky
Ms. Wasserman Schultz

STATEMENT OF GENERAL PERFORMANCE GOALS AND OBJECTIVES

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

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

RESCISSION OF FUNDS

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

Treasury Forfeiture Fund	$720,000,000

TRANSFER OF FUNDS

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

UNDER TITLE I—DEPARTMENT OF THE TREASURY

Under the Department of the Treasury, "Departmental Offices, Salaries and Expenses", transfers are allowed from unobligated funding provided to the "Department-wide Systems and Capital Investments Programs" to "Departmental Offices, Salaries and Expenses".

Section 101 allows the transfer of five percent of any appropriation made available to the Internal Revenue Service (IRS) to any other IRS appropriation, subject to prior congressional approval.

Section 116 authorizes transfers, up to two percent, between Departmental Offices, Office of Inspector General, Special Inspector General for Troubled Asset Relief Program, Financial Crimes Enforcement Network, Bureau of the Fiscal Service, Alcohol and Tobacco Tax and Trade Bureau, and Community Development Financial Institutions Fund Program Fund Account appropriations under certain circumstances.

Section 117 authorizes transfers, up to two percent, between the IRS and the Treasury Inspector General for Tax Administration under certain circumstances.

Section 119 authorizes the transfer of funds from the "Bureau of the Fiscal Service" to the "Debt Collection Fund" as necessary to cover the cost of debt collection.

UNDER TITLE II—EXECUTIVE OFFICE OF THE PRESIDENT

Language is included under Federal Drug Control Programs, "High Intensity Drug Trafficking Areas Program", which allows for the transfer of funds to Federal departments or agencies and State and local entities.

Language is included under "Other Federal Drug Control Programs", allowing the transfer of funds to other Federal departments and agencies to carry out activities.

Language is included under "Information Technology Oversight and Reform", allowing the transfer of funds to other agencies to carry out projects.

Language is included under the Official Residence of the Vice President, "Operating Expenses", allowing the transfer of funds to other Federal departments or agencies.

Section 201 permits the Executive Office of the President to transfer up to 10 percent of any appropriation, subject to approval of the Committee.

UNDER TITLE III—THE JUDICIARY

Language is included under "Courts of Appeals, District Courts, and Other Judicial Services, Court Security", allowing funds to be transferred to the United States Marshals Service for courthouse security.

Section 302 permits the Judiciary to transfer up to five percent of any appropriation with certain limitations.

UNDER TITLE V—INDEPENDENT AGENCIES

Under Title V, Independent Agencies, a number of transfers are allowed.

(1) Under the General Services Administration, amounts may be transferred within the Federal Buildings Fund, under certain circumstances, after approval of the Committee on Appropriations.

(2) Under the General Services Administration, "Operating Expenses", amounts not to exceed five percent may be transferred to the appropriation for "Real and Personal Property Management and Disposal".

(3) Under the General Services Administration, "Federal Citizens Services Fund", transfers are allowed from the Federal Citizens Services Fund to Federal agencies.

(4) Under the General Services Administration, "Federal Citizens Services Fund", transfers are allowed from unobligated funding provided to the "Electronic Government Fund" to the Federal Citizens Services Fund.

(5) Under the General Services Administration, "Pre-Election Presidential Transition", transfers are allowed from the "Acquisition Services Fund" or "Federal Buildings Fund" to Pre-Election Presidential Transition.

(6) Section 506 permits the General Services Administration to transfer funds in the Federal Buildings Fund after approval of the Committee on Appropriations.

(7) Under Merit Systems Protection Board, an amount is transferred from the Civil Service Retirement and Disability Fund.

(8) Under Office of Personnel Management, amounts from certain trust funds are transferred to the Salaries and Expenses and Office of Inspector General accounts for administrative expenses;

(9) Under the Postal Regulatory Commission, amounts are transferred from the Postal Service Fund;

(10) Under Small Business Administration, Business Loans Program Account, amounts may be transferred to and merged with Salaries and Expenses.

(11) Under Small Business Administration, Disaster Loans Program Account, amounts may be transferred to and merged with the Office of Inspector General, and Salaries and Expenses.

(12) Section 509 permits the Small Business Administration, to transfer funds between appropriations of the Small Business Administration.

(13) Under United States Postal Service, Office of Inspector General, amounts are transferred from the Postal Service Fund.

UNDER TITLE VII—GOVERNMENT-WIDE

Section 721 authorizes departments and agencies to transfer funds to the General Services Administration to support certain financial, information technology, procurement and other management initiatives.

UNDER TITLE VIII—GENERAL PROVISIONS, DISTRICT OF COLUMBIA

Section 803 authorizes the District of Columbia to transfer local funds and section 813 allows transfer funds between operations and capital accounts.

DISCLOSURE OF EARMARKS AND CONGRESSIONALLY DIRECTED SPENDING ITEMS

Neither the bill nor the report contains any Congressional earmarks, limited tax benefits, or limited tariff benefits as defined in clause 9 of rule XXI of the Rules of the House of Representatives.

COMPLIANCE WITH RULE XIII, CL. 3(e) (RAMSEYER RULE)

In compliance with clause 3(e) of rule XIII of the Rules of the House of Representatives, changes in existing law made by the bill, as reported, are shown as follows (existing law proposed to be omitted is enclosed in black brackets, new matter is printed in italic, existing law in which no change is proposed is shown in roman):

DODD-FRANK WALL STREET REFORM AND CONSUMER PROTECTION ACT

(Public Law 111-203)

* * * * * * *

TITLE I—FINANCIAL STABILITY

* * * * * * *

Subtitle B—Office of Financial Research

* * * * * * *

SEC. 155. FUNDING.

(a) FINANCIAL RESEARCH FUND.—

(1) FUND ESTABLISHED.—There is established in the Treasury of the United States a separate fund to be known as the "Financial Research Fund".

(2) FUND RECEIPTS.—All amounts provided to the Office under subsection (c), and all assessments that the Office receives under subsection (d) shall be deposited into the Financial Research Fund.

(3) INVESTMENTS AUTHORIZED.—

(A) AMOUNTS IN FUND MAY BE INVESTED.—The Director may request the Secretary to invest the portion of the Financial Research Fund that is not, in the judgment of the Director, required to meet the needs of the Office.

(B) ELIGIBLE INVESTMENTS.—Investments shall be made by the Secretary in obligations of the United States or obligations that are guaranteed as to principal and interest by the United States, with maturities suitable to the needs of the Financial Research Fund, as determined by the Director.

(4) INTEREST AND PROCEEDS CREDITED.—The interest on, and the proceeds from the sale or redemption of, any obligations held in the Financial Research Fund shall be credited to and form a part of the Financial Research Fund.

(b) USE OF FUNDS.—

(1) IN GENERAL.—Funds obtained by, transferred to, or credited to the Financial Research Fund shall be [immediately] available to the Office *as provided for in appropriations Acts*, and shall remain available until expended, to pay the expenses of the Office in carrying out the duties and responsibilities of the Office.

[(2) FEES, ASSESSMENTS, AND OTHER FUNDS NOT GOVERNMENT FUNDS.—Funds obtained by, transferred to, or credited to the Financial Research Fund shall not be construed to be Government funds or appropriated moneys.]

[(3)] *(2)* AMOUNTS NOT SUBJECT TO APPORTIONMENT.—Notwithstanding any other provision of law, amounts in the Financial Research Fund shall not be subject to apportionment for purposes of chapter 15 of title 31, United States Code, or under any other authority, or for any other purpose.

(c) INTERIM FUNDING.—During the 2-year period following the date of enactment of this Act, the Board of Governors shall provide to the Office an amount sufficient to cover the expenses of the Office.

(d) [PERMANENT SELF-FUNDING.—] ASSESSMENT SCHEDULEBeginning 2 years after the date of enactment of this Act, the Secretary shall establish, by regulation, and with the approval of the Council, an assessment schedule, including the assessment base and rates, applicable to bank holding companies with total consolidated assets of 50,000,000,000 or greater and nonbank financial companies supervised by the Board of Governors, that takes into account differences among such companies, based on the considerations for establishing the prudential standards under section 115, to collect assessments equal to the total expenses of the Office.

* * * * * * *

TITLE X—BUREAU OF CONSUMER FINANCIAL PROTECTION

* * * * * * *

Subtitle A—Bureau of Consumer Financial Protection

* * * * * * *

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 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.—Notwithstanding paragraph (1), and in accordance with this paragraph, the amount that shall be transferred to the Bureau in each fiscal year shall not exceed a fixed percentage of the total operating expenses of the Federal Reserve System, as reported in the Annual Report, 2009, of the Board of Governors, equal to—

(i) 10 percent of such expenses in fiscal year 2011;

(ii) 11 percent of such expenses in fiscal year 2012; and

(iii) 12 percent of such expenses in fiscal year 2013, and in each year thereafter.

(B) ADJUSTMENT OF AMOUNT.—The dollar amount referred to in subparagraph (A)(iii) shall be adjusted annually, using the percent increase, if any, in the employment cost index for total compensation for State and local government workers published by the Federal Government, or the successor index thereto, for the 12-month period ending on September 30 of the year preceding the transfer.

[(C) REVIEWABILITY.—Notwithstanding any other provision in this title, the funds derived from the Federal Reserve System pursuant to this subsection shall not be subject to review by the Committees on Appropriations of the House of Representatives and the Senate.**]**

(3) TRANSITION PERIOD.—Beginning on the date of enactment of this Act and until the designated transfer date, the Board of Governors shall transfer to the Bureau the amount estimated by the Secretary needed to carry out the authorities granted to the Bureau under Federal consumer financial law, from the date of enactment of this Act until the designated transfer date.

(4) BUDGET AND FINANCIAL MANAGEMENT.—

(A) FINANCIAL OPERATING PLANS AND FORECASTS.—The Director shall provide to the Director of the Office of Management and Budget copies of the financial operating plans and forecasts of the Director, as prepared by the Director 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 the ordinary course of the operations of the Bureau.

(B) FINANCIAL STATEMENTS.—The Bureau shall prepare annually a statement of—

(i) assets and liabilities and surplus or deficit;

(ii) income and expenses; and

(iii) sources and application of funds.

(C) FINANCIAL MANAGEMENT SYSTEMS.—The Bureau shall implement and maintain financial management systems that comply substantially with Federal financial management systems requirements and applicable Federal accounting standards.

(D) ASSERTION OF INTERNAL CONTROLS.—The Director 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, United States Code.

(E) RULE OF CONSTRUCTION.—This subsection may not be construed as implying any obligation on the part of the Director 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.

(F) FINANCIAL STATEMENTS.—The financial statements of the Bureau shall not be consolidated with the financial statements of either the Board of Governors or the Federal Reserve System.

(5) AUDIT OF THE BUREAU.—

(A) IN GENERAL.—The Comptroller General shall annually audit the financial transactions of the Bureau in accordance with the United States generally accepted government auditing standards, as may be prescribed by the Comptroller General of the United States. The audit shall be conducted at the place or places where accounts of the Bureau are normally kept. The representatives of the Government Accountability Office shall have access to the personnel and to all books, accounts, documents, papers, records (including electronic records), reports, files, and all other papers, automated data, things, or property belonging to or under the control of or used or employed by the Bureau pertaining to its financial transactions and necessary to facilitate the audit, and such representatives shall be afforded full facilities for verifying transactions with the balances or securities held by depositories, fiscal agents, and custodians. All such books, accounts, documents, records, reports, files, papers, and property of the

Bureau shall remain in possession and custody of the Bureau. The Comptroller General may obtain and duplicate any such books, accounts, documents, records, working papers, automated data and files, or other information relevant to such audit without cost to the Comptroller General, and the right of access of the Comptroller General to such information shall be enforceable pursuant to section 716(c) of title 31, United States Code.

(B) REPORT.—The Comptroller General shall submit to the Congress a report of each annual audit conducted under this subsection. The report to the Congress shall set forth the scope of the audit and shall include the statement of assets and liabilities and surplus or deficit, the statement of income and expenses, the statement of sources and application of funds, and such comments and information as may be deemed necessary to inform Congress of the financial operations and condition of the Bureau, together with such recommendations with respect thereto as the Comptroller General may deem advisable. A copy of each report shall be furnished to the President and to the Bureau at the time submitted to the Congress.

(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 3709 of the Revised Statutes of the United States (41 U.S.C. 5), 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 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.

(b) CONSUMER FINANCIAL PROTECTION FUND.—

(1) SEPARATE FUND IN FEDERAL RESERVE ESTABLISHED.—There is established in the Federal Reserve a separate fund, to be known as the "Bureau of Consumer Financial Protection Fund" (referred to in this section as the "Bureau Fund"). The Bureau Fund shall be maintained and established at a Federal reserve bank, in accordance with such requirements as the Board of Governors may impose.

(2) FUND RECEIPTS.—All amounts transferred to the Bureau under subsection (a) shall be deposited into the Bureau Fund.

(3) INVESTMENT AUTHORITY.—

(A) AMOUNTS IN BUREAU FUND MAY BE INVESTED.—The Bureau may request the Board of Governors to direct the investment of the portion of the Bureau Fund that is not, in the judgment of the Bureau, required to meet the current needs of the Bureau.

(B) ELIGIBLE INVESTMENTS.—Investments authorized by this paragraph shall be made in obligations of the United States or obligations that are guaranteed as to principal and interest by the United States, with maturities suitable to the needs of the Bureau Fund, as determined by the Bureau.

(C) INTEREST AND PROCEEDS CREDITED.—The interest on, and the proceeds from the sale or redemption of, any obligations held in the Bureau Fund shall be credited to the Bureau Fund.

(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, 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 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.

(2) FUNDS THAT ARE NOT GOVERNMENT FUNDS.—Funds obtained by or transferred to the Bureau Fund shall not be construed to be Government funds or appropriated monies.

(3) AMOUNTS NOT SUBJECT TO APPORTIONMENT.—Notwithstanding any other provision of law, amounts in the Bureau Fund and in the Civil Penalty Fund established under subsection (d) shall not be subject to apportionment for purposes of chapter 15 of title 31, United States Code, or under any other authority.

(d) PENALTIES AND FINES.—

(1) ESTABLISHMENT OF VICTIMS RELIEF FUND.—There is established in the Federal Reserve a separate fund, to be known as the "Consumer Financial Civil Penalty Fund" (referred to in this section as the "Civil Penalty Fund"). The Civil Penalty Fund shall be maintained and established at a Federal reserve bank, in accordance with such requirements as the Board of Governors may impose. If the Bureau obtains a civil penalty against any person in any judicial or administrative action under Federal consumer financial laws, the Bureau shall deposit into the Civil Penalty Fund, the amount of the penalty collected.

(2) PAYMENT TO VICTIMS.—Amounts in the Civil Penalty Fund shall be available to the Bureau, without fiscal year limitation, for payments to the victims of activities for which civil penalties have been imposed under the Federal consumer financial laws. To the extent that such victims cannot be located or such payments are otherwise not practicable, the Bureau may use such funds for the purpose of consumer education and financial literacy programs.

(e) AUTHORIZATION OF APPROPRIATIONS; ANNUAL REPORT.—

(1) DETERMINATION REGARDING NEED FOR APPROPRIATED FUNDS.—

(A) IN GENERAL.—The Director is authorized to determine that sums available to the Bureau under this section will not be sufficient to carry out the authorities of the Bu-

reau under Federal consumer financial law for the upcoming year.

(B) REPORT REQUIRED.—When making a determination under subparagraph (A), the Director 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 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 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.

(3) APPORTIONMENT.—Notwithstanding any other provision of law, the amounts in paragraph (2) shall be subject to apportionment under section 1517 of title 31, United States Code, and restrictions that generally apply to the use of appropriated funds in title 31, United States Code, and other laws.

(4) ANNUAL REPORT.—The Director 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, 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.

* * * * * * *

JUDICIAL IMPROVEMENTS ACT OF 1990

* * * * * * *

TITLE II—FEDERAL JUDGESHIPS

* * * * * * *

SEC. 203. DISTRICT JUDGES FOR THE DISTRICT COURTS.

(a) IN GENERAL.—The President shall appoint, by and with the advice and consent of the Senate—

(1) 1 additional district judge for the western district of Arkansas;

(2) 2 additional district judges for the northern district of California;

(3) 5 additional district judges for the central district of California;

(4) 1 additional district judge for the southern district of California;

(5) 2 additional district judges for the district of Connecticut;

(6) 2 additional district judges for the middle district of Florida;

(7) 1 additional district judge for the northern district of Florida;

(8) 1 additional district judge for the southern district of Florida;

(9) 1 additional district judge for the middle district of Georgia;

(10) 1 additional district judge for the northern district of Illinois;

(11) 1 additional district judge for the southern district of Iowa;

(12) 1 additional district judge for the western district of Louisiana;

(13) 1 additional district judge for the district of Maine;

(14) 1 additional district judge for the district of Massachusetts;

(15) 1 additional district judge for the southern district of Mississippi;

(16) 1 additional district judge for the eastern district of Missouri;

(17) 1 additional district judge for the district of New Hampshire;

(18) 3 additional district judges for the district of New Jersey;

(19) 1 additional district judge for the district of New Mexico;

(20) 1 additional district judge for the southern district of New York;

(21) 3 additional district judges for the eastern district of New York;

(22) 1 additional district judge for the middle district of North Carolina;

(23) 1 additional district judge for the southern district of Ohio;

(24) 1 additional district judge for the northern district of Oklahoma;

(25) 1 additional district judge for the western district of Oklahoma;

(26) 1 additional district judge for the district of Oregon;

(27) 3 additional district judges for the eastern district of Pennsylvania;

(28) 1 additional district judge for the middle district of Pennsylvania;

(29) 1 additional district judge for the district of South Carolina;

(30) 1 additional district judge for the eastern district of Tennessee;

(31) 1 additional district judge for the western district of Tennessee;

(32) 1 additional district judge for the middle district of Tennessee;

(33) 2 additional district judges for the northern district of Texas;

(34) 1 additional district judge for the eastern district of Texas;

(35) 5 additional district judges for the southern district of Texas;

(36) 3 additional district judges for the western district of Texas;

(37) 1 additional district judge for the district of Utah;

(38) 1 additional district judge for the eastern district of Washington;

(39) 1 additional district judge for the northern district of West Virginia;

(40) 1 additional district judge for the southern district of West Virginia; and

(41) 1 additional district judge for the district of Wyoming.

(b) EXISTING JUDGESHIPS.—(1) The existing district judgeships for the western district of Arkansas, the northern district of Illinois, the northern district of Indiana, the district of Massachusetts, the western district of New York, the eastern district of North Carolina, the northern district of Ohio, and the western district of Washington authorized by section 202(b) of the Bankruptcy Amendments and Federal Judgeship Act of 1984 (Public Law 98–353, 98 Stat. 347–348) shall, as of the effective date of this title, be authorized under section 133 of title 28, United States Code, and the incumbents in those offices shall hold the office under section 133 of title 28, United States Code, as amended by this title.

(2)(A) The existing 2 district judgeships for the eastern and western districts of Arkansas (provided by section 133 of title 28, United States Code, as in effect on the day before the effective date of this title) shall be district judgeships for the eastern district of Arkansas only, and the incumbents of such judgeships shall hold the offices under section 133 of title 28, United States Code, as amended by this title.

(B) The existing district judgeship for the northern and southern districts of Iowa (provided by section 133 of title 28, United States Code, as in effect on the day before the effective date of this title) shall be a district judgeship for the northern district of Iowa only, and the incumbent of such judgeship shall hold the office under section 133 of title 28, United States Code, as amended by this title.

(C) The existing district judgeship for the northern, eastern, and western districts of Oklahoma (provided by section 133 of title 28, United States Code, as in effect on the day before the effective date of this title) and the occupant of which has his or her official duty station at Oklahoma City on the date of the enactment of this title, shall be a district judgeship for the western district of Oklahoma only, and the incumbent of such judgeship shall hold the office under section 133 of title 28, United States Code, as amended by this title.

(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;

(2) 1 additional district judge for the district of Hawaii;

(3) 1 additional district judge for the central district of Illinois;

(4) 1 additional district judge for the southern district of Illinois;

(5) 1 additional district judge for the district of Kansas;

(6) 1 additional district judge for the western district of Michigan;

(7) 1 additional district judge for the eastern district of Missouri;

(8) 1 additional district judge for the district of Nebraska;

(9) 1 additional district judge for the northern district of New York;

(10) 1 additional district judge for the northern district of Ohio;

(11) 1 additional district judge for the eastern district of Pennsylvania; and

(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] *25 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 vacancy 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.

* * * * * * *

TRANSPORTATION, TREASURY, HOUSING AND URBAN DEVELOPMENT, THE JUDICIARY, THE DISTRICT OF COLUMBIA, AND INDEPENDENT AGENCIES APPROPRIATIONS ACT, 2006

DIVISION A—TRANSPORTATION, TREASURY, HOUSING AND URBAN DEVELOPMENT, THE JUDICIARY, AND INDEPENDENT AGENCIES APPROPRIATIONS ACT, 2006

* * * * * * *

TITLE IV—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.

* * * * * * *

21ST CENTURY DEPARTMENT OF JUSTICE APPROPRIATIONS AUTHORIZATION ACT

* * * * * * *

DIVISION A—21ST CENTURY DEPARTMENT OF JUSTICE APPROPRIATIONS AUTHORIZATION ACT

* * * * * * *

TITLE III—MISCELLANEOUS

* * * * * * *

SEC. 312. ADDITIONAL FEDERAL JUDGESHIPS.

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

(1) IN GENERAL.—The President shall appoint, by and with the advice and consent of the Senate—

(A) 5 additional district judges for the southern district of California;

(B) 1 additional district judge for the western district of North Carolina; and

(C) 2 additional district judges for the western district of Texas.

(2) [Omitted—Amendatory]

(b) DISTRICT JUDGESHIPS FOR THE CENTRAL AND SOUTHERN DISTRICTS OF ILLINOIS, THE NORTHERN DISTRICT OF NEW YORK, AND THE EASTERN DISTRICT OF VIRGINIA.—

(1) CONVERSION OF TEMPORARY JUDGESHIPS TO PERMANENT JUDGESHIPS.—The existing district judgeships for the central district and the southern district of Illinois, the northern district of New York, and the eastern district of Virginia authorized by section 203(c) (3), (4), (9), and (12) of the Judicial Improvements Act of 1990 (Public Law 101–650, 28 U.S.C. 133 note) shall be authorized under section 133 of title 28, United States Code, and the incumbents in such offices shall hold the offices under section 133 of title 28, United States Code (as amended by this section).

(2) [Omitted—Amendatory]

(3) EFFECTIVE DATE.—With respect to the central or southern district of Illinois, the northern district of New York, or the eastern district of Virginia, this subsection shall take effect on the earlier of—

(A) the date on which the first vacancy in the office of district judge occurs in such district; or

(B) July 15, 2003.

(c) TEMPORARY JUDGESHIPS.—

(1) IN GENERAL.—The President shall appoint, by and with the advice and consent of the Senate—

(A) 1 additional district judge for the northern district of Alabama;

(B) 1 additional judge for the district of Arizona;

(C) 1 additional judge for the central district of California;

(D) 1 additional judge for the southern district of Florida;

(E) 1 additional district judge for the district of New Mexico;

(F) 1 additional district judge for the western district of North Carolina; and

(G) 1 additional district judge for the eastern district of Texas.

(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.

(3) EFFECTIVE DATE.—This subsection shall take effect on July 15, 2003.

(d) EXTENSION OF TEMPORARY FEDERAL DISTRICT COURT JUDGESHIP FOR THE NORTHERN DISTRICT OF OHIO.—

(1) IN GENERAL.—[Omitted—Amendatory]

(2) EFFECTIVE DATE.—The amendments made by this subsection shall take effect on the date of enactment of this Act.

(e) AUTHORIZATION OF APPROPRIATIONS.—There are authorized to be appropriated such sums as may be necessary to carry out this section, including such sums as may be necessary to provide appropriate space and facilities for the judicial positions created by this section.

* * * * * * *

SECURITIES EXCHANGE ACT OF 1934

TITLE I—REGULATION OF SECURITIES EXCHANGES

* * * * * * *

PERIODICAL AND OTHER REPORTS

SEC. 13. (a) Every issuer of a security registered pursuant to section 12 of this title shall file with the Commission, in accordance with such rules and regulations as the Commission may prescribe as necessary or appropriate for the proper protection of investors and to insure fair dealing in the security—

(1) such information and documents (and such copies thereof) as the Commission shall require to keep reasonably current the information and documents required to be included in or filed with an application or registration statement filed pursuant to section 12, except that the Commission may not require the filing of any material contract wholly executed before July 1, 1962.

(2) such annual reports (and such copies thereof), certified if required by the rules and regulations of the Commission by independent public accountants, and such quarterly reports (and such copies thereof), as the Commission may prescribe.

Every issuer of a security registered on a national securities exchange shall also file a duplicate original of such information, documents, and reports with the exchange. In any registration statement, periodic report, or other reports to be filed with the Commission, an emerging growth company need not present selected financial data in accordance with section 229.301 of title 17, Code of Federal Regulations, for any period prior to the earliest audited period presented in connection with its first registration statement that became effective under this Act or the Securities Act of 1933 and, with respect to any such statement or reports, an emerging growth company may not be required to comply with any new or revised financial accounting standard until such date that a company that is not an issuer (as defined under section 2(a) of the Sarbanes-Oxley Act of 2002 (15 U.S.C. 7201(a))) is required to comply with such new or revised accounting standard, if such standard applies to companies that are not issuers.

(b)(1) The Commission may prescribe, in regard to reports made pursuant to this title, the form or forms in which the required information shall be set forth, the items or details to be shown in the balance sheet and the earnings statement, and the methods to be followed in the preparation of reports, in the appraisal or valuation of assets and liabilities, in the determination of depreciation and depletion, in the differentiation of recurring and nonrecurring income, in the differentiation of investment and operating income, and in the preparation, where the Commission deems it necessary or desirable, of separate and/or consolidated balance sheets or income accounts of any person directly or indirectly controlling or controlled by the issuer, or any person under direct or indirect common control with the issuer; but in the case of the reports of any person whose methods of accounting are prescribed under the provisions of any law of the United States, or any rule or regulation thereunder, the rules and regulations of the Commission with re-

spect to reports shall not be inconsistent with the requirements imposed by such law or rule or regulation in respect of the same subject matter (except that such rules and regulations of the Commission may be inconsistent with such requirements to the extent that the Commission determines that the public interest or the protection of investors so requires).

(2) Every issuer which has a class of securities registered pursuant to section 12 of this title and every issuer which is required to file reports pursuant to section 15(d) of this title shall—

(A) make and keep books, records, and accounts, which, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the issuer;

(B) devise and maintain a system of internal accounting controls sufficient to provide reasonable assurances that—

(i) transactions are executed in accordance with management's general or specific authorization;

(ii) transactions are recorded as necessary (I) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements, and (II) to maintain accountability for assets;

(iii) access to assets is permitted only in accordance with management's general or specific authorization; and

(iv) the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences; and

(C) notwithstanding any other provision of law, pay the allocable share of such issuer of a reasonable annual accounting support fee or fees, determined in accordance with section 109 of the Sarbanes-Oxley Act of 2002.

(3)(A) With respect to matters concerning the national security of the United States, no duty or liability under paragraph (2) of this subsection shall be imposed upon any person acting in cooperation with the head of any Federal department or agency responsible for such matters if such act in cooperation with such head of a department or agency was done upon the specific, written directive of the head of such department or agency pursuant to Presidential authority to issue such directives. Each directive issued under this paragraph shall set forth the specific facts and circumstances with respect to which the provisions of this paragraph are to be invoked. Each such directive shall, unless renewed in writing, expire one year after the date of issuance.

(B) Each head of a Federal department or agency of the United States who issues a directive pursuant to this paragraph shall maintain a complete file of all such directives and shall, on October 1 of each year, transmit a summary of matters covered by such directives in force at any time during the previous year to the Permanent Select Committee on Intelligence of the House of Representatives and the Select Committee on Intelligence of the Senate.

(4) No criminal liability shall be imposed for failing to comply with the requirements of paragraph (2) of this subsection except as provided in paragraph (5) of this subsection.

(5) No person shall knowingly circumvent or knowingly fail to implement a system of internal accounting controls or knowingly falsify any book, record, or account described in paragraph (2).

(6) Where an issuer which has a class of securities registered pursuant to section 12 of this title or an issuer which is required to file reports pursuant to section 15(d) of this title holds 50 per centum or less of the voting power with respect to a domestic or foreign firm, the provisions of paragraph (2) require only that the issuer proceed in good faith to use its influence, to the extent reasonable under the issuer's circumstances, to cause such domestic or foreign firm to devise and maintain a system of internal accounting controls consistent with paragraph (2). Such circumstances include the relative degree of the issuer's ownership of the domestic or foreign firm and the laws and practices governing the business operations of the country in which such firm is located. An issuer which demonstrates good faith efforts to use such influence shall be conclusively presumed to have complied with the requirements of paragraph (2).

(7) For the purpose of paragraph (2) of this subsection, the terms "reasonable assurances" and "reasonable detail" mean such level of detail and degree of assurance as would satisfy prudent officials in the conduct of their own affairs.

(c) If in the judgment of the Commission any report required under subsection (a) is inapplicable to any specified class or classes of issuers, the Commission shall require in lieu thereof the submission of such reports of comparable character as it may deem applicable to such class or classes of issuers.

(d)(1) Any person who, after acquiring directly or indirectly the beneficial ownership of any equity security of a class which is registered pursuant to section 12 of this title, or any equity security of an insurance company which would have been required to be so registered except for the exemption contained in section 12(g)(2)(G) of this title, or any equity security issued by a closed-end investment company registered under the Investment Company Act of 1940 or any equity security issued by a Native Corporation pursuant to section 37(d)(6) of the Alaska Native Claims Settlement Act, or otherwise becomes or is deemed to become a beneficial owner of any of the foregoing upon the purchase or sale of a security-based swap that the Commission may define by rule, and is directly or indirectly the beneficial owner of more than 5 per centum of such class shall, within ten days after such acquisition or within such shorter time as the Commission may establish by rule, file with the Commission, a statement containing such of the following information, and such additional information, as the Commission may by rules and regulations, prescribe as necessary or appropriate in the public interest or for the protection of investors—

(A) the background, and identity, residence, and citizenship of, and the nature of such beneficial ownership by, such person and all other persons by whom or on whose behalf the purchases have been or are to be effected;

(B) the source and amount of the funds or other consideration used or to be used in making the purchases, and if any part of the purchase price is represented or is to be represented by funds or other consideration borrowed or otherwise obtained for the purpose of acquiring, holding, or trading such security, a description of the transaction and the names of the parties thereto, except that where a source of funds is a loan made in the ordinary course of business by a bank, as defined

in section 3(a)(6) of this title, if the person filing such statement so requests, the name of the bank shall not be made available to the public;

(C) if the purpose of the purchases or prospective purchases is to acquire control of the business of the issuer of the securities any plans or proposals which such persons may have to liquidate such issuer, to sell its assets to or merge it with any other persons, or to make any other major change in its business or corporate structure;

(D) the number of shares of such security which are beneficially owned, and the number of shares concerning which there is a right to acquire, directly or indirectly, by (i) such person, and (ii) by each associate of such person, giving the background, identity, residence, and citizenship of each such associate; and

(E) information as to any contracts, arrangements, or understandings with any person with respect to any securities of the issuer, including but not limited to transfer of any of the securities, joint ventures, loan or option arrangements, puts or calls, guaranties of loans, guaranties against loss or guaranties of profits, division of losses or profits, or the giving or withholding of proxies, naming the persons with whom such contracts, arrangements, or understandings have been entered into, and giving the details thereof.

(2) If any material change occurs in the facts set forth in the statement filed with the Commission, an amendment shall be filed with the Commission, in accordance with such rules and regulations as the Commission may prescribe as necessary or appropriate in the public interest or for the protection of investors.

(3) When two or more persons act as a partnership, limited partnership, syndicate, or other group for the purpose of acquiring, holding, or disposing of securities of an issuer, such syndicate or group shall be deemed a "person" for the purposes of this subsection.

(4) In determining, for purposes of this subsection, any percentage of a class of any security, such class shall be deemed to consist of the amount of the outstanding securities of such class, exclusive of any securities of such class held by or for the account of the issuer or a subsidiary of the issuer.

(5) The Commission, by rule or regulation or by order, may permit any person to file in lieu of the statement required by paragraph (1) of this subsection or the rules and regulations thereunder, a notice stating the name of such person, the number of shares of any equity securities subject to paragraph (1) which are owned by him, the date of their acquisition and such other information as the Commission may specify, if it appears to the Commission that such securities were acquired by such person in the ordinary course of his business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer nor in connection with or as a participant in any transaction having such purpose or effect.

(6) The provisions of this subsection shall not apply to—

(A) any acquisition or offer to acquire securities made or proposed to be made by means of a registration statement under the Securities Act of 1933;

(B) any acquisition of the beneficial ownership of a security which, together with all other acquisitions by the same person of securities of the same class during the preceding twelve months, does not exceed 2 per centum of that class;

(C) any acquisition of an equity security by the issuer of such security;

(D) any acquisition or proposed acquisition of a security which the Commission, by rules or regulations or by order, shall exempt from the provisions of this subsection as not entered into for the purpose of, and not having the effect of, changing or influencing the control of the issuer or otherwise as not comprehended within the purposes of this subsection.

(e)(1) It shall be unlawful for an issuer which has a class of equity securities registered pursuant to section 12 of this title, or which is a closed-end investment company registered under the Investment Company Act of 1940, to purchase any equity security issued by it if such purchase is in contravention of such rules and regulations as the Commission, in the public interest or for the protection of investors, may adopt (A) to define acts and practices which are fraudulent, deceptive, or manipulative, and (B) to prescribe means reasonably designed to prevent such acts and practices. Such rules and regulations may require such issuer to provide holders of equity securities of such class with such information relating to the reasons for such purchase, the source of funds, the number of shares to be purchased, the price to be paid for such securities, the method of purchase, and such additional information, as the Commission deems necessary or appropriate in the public interest or for the protection of investors, or which the Commission deems to be material to a determination whether such security should be sold.

(2) For the purpose of this subsection, a purchase by or for the issuer or any person controlling, controlled by, or under common control with the issuer, or a purchase subject to control of the issuer or any such person, shall be deemed to be a purchase by the issuer. The Commission shall have power to make rules and regulations implementing this paragraph in the public interest and for the protection of investors, including exemptive rules and regulations covering situations in which the Commission deems it unnecessary or inappropriate that a purchase of the type described in this paragraph shall be deemed to be a purchase by the issuer for purposes of some or all of the provisions of paragraph (1) of this subsection.

(3) At the time of filing such statement as the Commission may require by rule pursuant to paragraph (1) of this subsection, the person making the filing shall pay to the Commission a fee at a rate that, subject to paragraph (4), is equal to $92 per $1,000,000 of the value of securities proposed to be purchased. The fee shall be reduced with respect to securities in an amount equal to any fee paid with respect to any securities issued in connection with the proposed transaction under section 6(b) of the Securities Act of 1933, or the fee paid under that section shall be reduced in an amount equal to the fee paid to the Commission in connection with such transaction under this paragraph.

(4) ANNUAL ADJUSTMENT.—For each fiscal year, the Commission shall by order adjust the rate required by paragraph (3)

for such fiscal year to a rate that is equal to the rate (expressed in dollars per million) that is applicable under section 6(b) of the Securities Act of 1933 for such fiscal year.

(5) FEE COLLECTIONS.—Fees collected pursuant to this subsection for fiscal year 2012 and each fiscal year thereafter shall be deposited and credited as general revenue of the Treasury and shall not be available for obligation.

(6) EFFECTIVE DATE; PUBLICATION.—In exercising its authority under this subsection, the Commission shall not be required to comply with the provisions of section 553 of title 5, United States Code. An adjusted rate prescribed under paragraph (4) shall be published and take effect in accordance with section 6(b) of the Securities Act of 1933 (15 U.S.C. 77f(b)).

(7) PRO RATA APPLICATION.—The rates per $1,000,000 required by this subsection shall be applied pro rata to amounts and balances of less than $1,000,000.

(f)(1) Every institutional investment manager which uses the mails, or any means or instrumentality of interstate commerce in the course of its business as an institutional investment manager and which exercises investment discretion with respect to accounts holding equity securities of a class described in section 13(d)(1) of this title having an aggregate fair market value on the last trading day in any of the preceding twelve months of at least $100,000,000 or such lesser amount (but in no case less than $10,000,000) as the Commission, by rule, may determine, shall file reports with the Commission in such form, for such periods, and at such times after the end of such periods as the Commission, by rule, may prescribe, but in no event shall such reports be filed for periods longer than one year or shorter than one quarter. Such reports shall include for each such equity security held on the last day of the reporting period by accounts (in aggregate or by type as the Commission, by rule, may prescribe) with respect to which the institutional investment manager exercises investment discretion (other than securities held in amounts which the Commission, by rule, determines to be insignificant for purposes of this subsection), the name of the issuer and the title, class, CUSIP number, number of shares or principal amount, and aggregate fair market value of each such security. Such reports may also include for accounts (in aggregate or by type) with respect to which the institutional investment manager exercises investment discretion such of the following information as the Commission, by rule, prescribes—

(A) the name of the issuer and the title, class, CUSIP number, number of shares or principal amount, and aggregate fair market value or cost or amortized cost of each other security (other than an exempted security) held on the last day of the reporting period by such accounts;

(B) the aggregate fair market value or cost or amortized cost of exempted securities (in aggregate or by class) held on the last day of the reporting period by such accounts;

(C) the number of shares of each equity security of a class described in section 13(d)(1) of this title held on the last day of the reporting period by such accounts with respect to which the institutional investment manager possesses sole or shared authority to exercise the voting rights evidenced by such securities;

(D) the aggregate purchases and aggregate sales during the reporting period of each security (other than an exempted security) effected by or for such accounts; and

(E) with respect to any transaction or series of transactions having a market value of at least $500,000 or such other amount as the Commission, by rule, may determine, effected during the reporting period by or for such accounts in any equity security of a class described in section 13(d)(1) of this title—

(i) the name of the issuer and the title, class, and CUSIP number of the security;

(ii) the number of shares or principal amount of the security involved in the transaction;

(iii) whether the transaction was a purchase or sale;

(iv) the per share price or prices at which the transaction was effected;

(v) the date or dates of the transaction;

(vi) the date or dates of the settlement of the transaction;

(vii) the broker or dealer through whom the transaction was effected;

(viii) the market or markets in which the transaction was effected; and

(ix) such other related information as the Commission, by rule, may prescribe.

(2) The Commission shall prescribe rules providing for the public disclosure of the name of the issuer and the title, class, CUSIP number, aggregate amount of the number of short sales of each security, and any additional information determined by the Commission following the end of the reporting period. At a minimum, such public disclosure shall occur every month.

(3) The Commission, by rule or order, may exempt, conditionally or unconditionally, any institutional investment manager or security or any class of institutional investment managers or securities from any or all of the provisions of this subsection or the rules thereunder.

(4) The Commission shall make available to the public for a reasonable fee a list of all equity securities of a class described in section 13(d)(1) of this title, updated no less frequently than reports are required to be filed pursuant to paragraph (1) of this subsection. The Commission shall tabulate the information contained in any report filed pursuant to this subsection in a manner which will, in the view of the Commission, maximize the usefulness of the information to other Federal and State authorities and the public. Promptly after the filing of any such report, the Commission shall make the information contained therein conveniently available to the public for a reasonable fee in such form as the Commission, by rule, may prescribe, except that the Commission, as it determines to be necessary or appropriate in the public interest or for the protection of investors, may delay or prevent public disclosure of any such information in accordance with section 552 of title 5, United States Code. Notwithstanding the preceding sentence, any such information identifying the securities held by the account of a natural person or an estate or trust (other than a business trust or investment company) shall not be disclosed to the public.

(5) In exercising its authority under this subsection, the Commission shall determine (and so state) that its action is necessary or appropriate in the public interest and for the protection of investors or to maintain fair and orderly markets or, in granting an exemption, that its action is consistent with the protection of investors and the purposes of this subsection. In exercising such authority the Commission shall take such steps as are within its power, including consulting with the Comptroller General of the United States, the Director of the Office of Management and Budget, the appropriate regulatory agencies, Federal and State authorities which, directly or indirectly, require reports from institutional investment managers of information substantially similar to that called for by this subsection, national securities exchanges, and registered securities associations, (A) to achieve uniform, centralized reporting of information concerning the securities holdings of and transactions by or for accounts with respect to which institutional investment managers exercise investment discretion, and (B) consistently with the objective set forth in the preceding subparagraph, to avoid unnecessarily duplicative reporting by, and minimize the compliance burden on, institutional investment managers. Federal authorities which, directly or indirectly, require reports from institutional investment managers of information substantially similar to that called for by this subsection shall cooperate with the Commission in the performance of its responsibilities under the preceding sentence. An institutional investment manager which is a bank, the deposits of which are insured in accordance with the Federal Deposit Insurance Act, shall file with the appropriate regulatory agency a copy of every report filed with the Commission pursuant to this subsection.

(6)(A) For purposes of this subsection the term "institutional investment manager" includes any person, other than a natural person, investing in or buying and selling securities for its own account, and any person exercising investment discretion with respect to the account of any other person.

(B) The Commission shall adopt such rules as it deems necessary or appropriate to prevent duplicative reporting pursuant to this subsection by two or more institutional investment managers exercising investment discretion with respect to the same amount.

(g)(1) Any person who is directly or indirectly the beneficial owner of more than 5 per centum of any security of a class described in subsection (d)(1) of this section or otherwise becomes or is deemed to become a beneficial owner of any security of a class described in subsection (d)(1) upon the purchase or sale of a security-based swap that the Commission may define by ruleshall file with the Commission a statement setting forth, in such form and at such time as the Commission may, by rule, prescribe—

(A) such person's identity, residence, and citizenship; and

(B) the number and description of the shares in which such person has an interest and the nature of such interest.

(2) If any material change occurs in the facts set forth in the statement filed with the Commission, an amendment shall be filed with the Commission, in accordance with such rules and regulations as the Commission may prescribe as necessary or appropriate in the public interest or for the protection of investors.

(3) When two or more persons act as a partnership, limited partnership, syndicate, or other group for the purpose of acquiring, holding, or disposing of securities of an issuer, such syndicate or group shall be deemed a "person" for the purposes of this subsection.

(4) In determining, for purposes of this subsection, any percentage of a class of any security, such class shall be deemed to consist of the amount of the outstanding securities of such class, exclusive of any securities of such class held by or for the account of the issuer or a subsidiary of the issuer.

(5) In exercising its authority under this subsection, the Commission shall take such steps as it deems necessary or appropriate in the public interest or for the protection of investors (A) to achieve centralized reporting of information regarding ownership, (B) to avoid unnecessarily duplicative reporting by and minimize the compliance burden on persons required to report, and (C) to tabulate and promptly make available the information contained in any report filed pursuant to this subsection in a manner which will, in the view of the Commission, maximize the usefulness of the information to other Federal and State agencies and the public.

(6) The Commission may, by rule or order, exempt, in whole or in part, any person or class of persons from any or all of the reporting requirements of this subsection as it deems necessary or appropriate in the public interest or for the protection of investors.

(h) LARGE TRADER REPORTING.—

(1) IDENTIFICATION REQUIREMENTS FOR LARGE TRADERS.—For the purpose of monitoring the impact on the securities markets of securities transactions involving a substantial volume or a large fair market value or exercise value and for the purpose of otherwise assisting the Commission in the enforcement of this title, each large trader shall—

(A) provide such information to the Commission as the Commission may by rule or regulation prescribe as necessary or appropriate, identifying such large trader and all accounts in or through which such large trader effects such transactions; and

(B) identify, in accordance with such rules or regulations as the Commission may prescribe as necessary or appropriate, to any registered broker or dealer by or through whom such large trader directly or indirectly effects securities transactions, such large trader and all accounts directly or indirectly maintained with such broker or dealer by such large trader in or through which such transactions are effected.

(2) RECORDKEEPING AND REPORTING REQUIREMENTS FOR BROKERS AND DEALERS.—Every registered broker or dealer shall make and keep for prescribed periods such records as the Commission by rule or regulation prescribes as necessary or appropriate in the public interest, for the protection of investors, or otherwise in furtherance of the purposes of this title, with respect to securities transactions that equal or exceed the reporting activity level effected directly or indirectly by or through such registered broker or dealer of or for any person that such broker or dealer knows is a large trader, or any person that such broker or dealer has reason to know is a large trader on

the basis of transactions in securities effected by or through such broker or dealer. Such records shall be available for reporting to the Commission, or any self-regulatory organization that the Commission shall designate to receive such reports, on the morning of the day following the day the transactions were effected, and shall be reported to the Commission or a self-regulatory organization designated by the Commission immediately upon request by the Commission or such a self-regulatory organization. Such records and reports shall be in a format and transmitted in a manner prescribed by the Commission (including, but not limited to, machine readable form).

(3) AGGREGATION RULES.—The Commission may prescribe rules or regulations governing the manner in which transactions and accounts shall be aggregated for the purpose of this subsection, including aggregation on the basis of common ownership or control.

(4) EXAMINATION OF BROKER AND DEALER RECORDS.—All records required to be made and kept by registered brokers and dealers pursuant to this subsection with respect to transactions effected by large traders are subject at any time, or from time to time, to such reasonable periodic, special, or other examinations by representatives of the Commission as the Commission deems necessary or appropriate in the public interest, for the protection of investors, or otherwise in furtherance of the purposes of this title.

(5) FACTORS TO BE CONSIDERED IN COMMISSION ACTIONS.—In exercising its authority under this subsection, the Commission shall take into account—

(A) existing reporting systems;

(B) the costs associated with maintaining information with respect to transactions effected by large traders and reporting such information to the Commission or self-regulatory organizations; and

(C) the relationship between the United States and international securities markets.

(6) EXEMPTIONS.—The Commission, by rule, regulation, or order, consistent with the purposes of this title, may exempt any person or class of persons or any transaction or class of transactions, either conditionally or upon specified terms and conditions or for stated periods, from the operation of this subsection, and the rules and regulations thereunder.

(7) AUTHORITY OF COMMISSION TO LIMIT DISCLOSURE OF INFORMATION.—Notwithstanding any other provision of law, the Commission shall not be compelled to disclose any information required to be kept or reported under this subsection. Nothing in this subsection shall authorize the Commission to withhold information from Congress, or prevent the Commission from complying with a request for information from any other Federal department or agency requesting information for purposes within the scope of its jurisdiction, or complying with an order of a court of the United States in an action brought by the United States or the Commission. For purposes of section 552 of title 5, United States Code, this subsection shall be considered a statute described in subsection (b)(3)(B) of such section 552.

(8) DEFINITIONS.—For purposes of this subsection—

(A) the term "large trader" means every person who, for his own account or an account for which he exercises investment discretion, effects transactions for the purchase or sale of any publicly traded security or securities by use of any means or instrumentality of interstate commerce or of the mails, or of any facility of a national securities exchange, directly or indirectly by or through a registered broker or dealer in an aggregate amount equal to or in excess of the identifying activity level;

(B) the term "publicly traded security" means any equity security (including an option on individual equity securities, and an option on a group or index of such securities) listed, or admitted to unlisted trading privileges, on a national securities exchange, or quoted in an automated interdealer quotation system;

(C) the term "identifying activity level" means transactions in publicly traded securities at or above a level of volume, fair market value, or exercise value as shall be fixed from time to time by the Commission by rule or regulation, specifying the time interval during which such transactions shall be aggregated;

(D) the term "reporting activity level" means transactions in publicly traded securities at or above a level of volume, fair market value, or exercise value as shall be fixed from time to time by the Commission by rule, regulation, or order, specifying the time interval during which such transactions shall be aggregated; and

(E) the term "person" has the meaning given in section 3(a)(9) of this title and also includes two or more persons acting as a partnership, limited partnership, syndicate, or other group, but does not include a foreign central bank.

(i) ACCURACY OF FINANCIAL REPORTS.—Each financial report that contains financial statements, and that is required to be prepared in accordance with (or reconciled to) generally accepted accounting principles under this title and filed with the Commission shall reflect all material correcting adjustments that have been identified by a registered public accounting firm in accordance with generally accepted accounting principles and the rules and regulations of the Commission.

(j) OFF-BALANCE SHEET TRANSACTIONS.—Not later than 180 days after the date of enactment of the Sarbanes-Oxley Act of 2002, the Commission shall issue final rules providing that each annual and quarterly financial report required to be filed with the Commission shall disclose all material off-balance sheet transactions, arrangements, obligations (including contingent obligations), and other relationships of the issuer with unconsolidated entities or other persons, that may have a material current or future effect on financial condition, changes in financial condition, results of operations, liquidity, capital expenditures, capital resources, or significant components of revenues or expenses.

(k) PROHIBITION ON PERSONAL LOANS TO EXECUTIVES.—

(1) IN GENERAL.—It shall be unlawful for any issuer (as defined in section 2 of the Sarbanes-Oxley Act of 2002), directly or indirectly, including through any subsidiary, to extend or

maintain credit, to arrange for the extension of credit, or to renew an extension of credit, in the form of a personal loan to or for any director or executive officer (or equivalent thereof) of that issuer. An extension of credit maintained by the issuer on the date of enactment of this subsection shall not be subject to the provisions of this subsection, provided that there is no material modification to any term of any such extension of credit or any renewal of any such extension of credit on or after that date of enactment.

(2) LIMITATION.—Paragraph (1) does not preclude any home improvement and manufactured home loans (as that term is defined in section 5 of the Home Owners' Loan Act (12 U.S.C. 1464)), consumer credit (as defined in section 103 of the Truth in Lending Act (15 U.S.C. 1602)), or any extension of credit under an open end credit plan (as defined in section 103 of the Truth in Lending Act (15 U.S.C. 1602)), or a charge card (as defined in section 127(c)(4)(e) of the Truth in Lending Act (15 U.S.C. 1637(c)(4)(e)), or any extension of credit by a broker or dealer registered under section 15 of this title to an employee of that broker or dealer to buy, trade, or carry securities, that is permitted under rules or regulations of the Board of Governors of the Federal Reserve System pursuant to section 7 of this title (other than an extension of credit that would be used to purchase the stock of that issuer), that is—

(A) made or provided in the ordinary course of the consumer credit business of such issuer;

(B) of a type that is generally made available by such issuer to the public; and

(C) made by such issuer on market terms, or terms that are no more favorable than those offered by the issuer to the general public for such extensions of credit.

(3) RULE OF CONSTRUCTION FOR CERTAIN LOANS.—Paragraph (1) does not apply to any loan made or maintained by an insured depository institution (as defined in section 3 of the Federal Deposit Insurance Act (12 U.S.C. 1813)), if the loan is subject to the insider lending restrictions of section 22(h) of the Federal Reserve Act (12 U.S.C. 375b).

(l) REAL TIME ISSUER DISCLOSURES.—Each issuer reporting under section 13(a) or 15(d) shall disclose to the public on a rapid and current basis such additional information concerning material changes in the financial condition or operations of the issuer, in plain English, which may include trend and qualitative information and graphic presentations, as the Commission determines, by rule, is necessary or useful for the protection of investors and in the public interest.

(m) PUBLIC AVAILABILITY OF SECURITY-BASED SWAP TRANSACTION DATA.—

(1) IN GENERAL.—

(A) DEFINITION OF REAL-TIME PUBLIC REPORTING.—In this paragraph, the term "real-time public reporting" means to report data relating to a security-based swap transaction, including price and volume, as soon as technologically practicable after the time at which the security-based swap transaction has been executed.

(B) PURPOSE.—The purpose of this subsection is to authorize the Commission to make security-based swap transaction and pricing data available to the public in such form and at such times as the Commission determines appropriate to enhance price discovery.

(C) GENERAL RULE.—The Commission is authorized to provide by rule for the public availability of security-based swap transaction, volume, and pricing data as follows:

(i) With respect to those security-based swaps that are subject to the mandatory clearing requirement described in section 3C(a)(1) (including those security-based swaps that are excepted from the requirement pursuant to section 3C(g)), the Commission shall require real-time public reporting for such transactions.

(ii) With respect to those security-based swaps that are not subject to the mandatory clearing requirement described in section 3C(a)(1), but are cleared at a registered clearing agency, the Commission shall require real-time public reporting for such transactions.

(iii) With respect to security-based swaps that are not cleared at a registered clearing agency and which are reported to a security-based swap data repository or the Commission under section 3C(a)(6), the Commission shall require real-time public reporting for such transactions, in a manner that does not disclose the business transactions and market positions of any person.

(iv) With respect to security-based swaps that are determined to be required to be cleared under section 3C(b) but are not cleared, the Commission shall require real-time public reporting for such transactions.

(D) REGISTERED ENTITIES AND PUBLIC REPORTING.—The Commission may require registered entities to publicly disseminate the security-based swap transaction and pricing data required to be reported under this paragraph.

(E) RULEMAKING REQUIRED.—With respect to the rule providing for the public availability of transaction and pricing data for security-based swaps described in clauses (i) and (ii) of subparagraph (C), the rule promulgated by the Commission shall contain provisions—

(i) to ensure such information does not identify the participants;

(ii) to specify the criteria for determining what constitutes a large notional security-based swap transaction (block trade) for particular markets and contracts;

(iii) to specify the appropriate time delay for reporting large notional security-based swap transactions (block trades) to the public; and

(iv) that take into account whether the public disclosure will materially reduce market liquidity.

(F) TIMELINESS OF REPORTING.—Parties to a security-based swap (including agents of the parties to a security-based swap) shall be responsible for reporting security-based swap transaction information to the appropriate reg-

istered entity in a timely manner as may be prescribed by the Commission.

(G) REPORTING OF SWAPS TO REGISTERED SECURITY-BASED SWAP DATA REPOSITORIES.—Each security-based swap (whether cleared or uncleared) shall be reported to a registered security-based swap data repository.

(H) REGISTRATION OF CLEARING AGENCIES.—A clearing agency may register as a security-based swap data repository.

(2) SEMIANNUAL AND ANNUAL PUBLIC REPORTING OF AGGREGATE SECURITY-BASED SWAP DATA.—

(A) IN GENERAL.—In accordance with subparagraph (B), the Commission shall issue a written report on a semiannual and annual basis to make available to the public information relating to—

(i) the trading and clearing in the major security-based swap categories; and

(ii) the market participants and developments in new products.

(B) USE; CONSULTATION.—In preparing a report under subparagraph (A), the Commission shall—

(i) use information from security-based swap data repositories and clearing agencies; and

(ii) consult with the Office of the Comptroller of the Currency, the Bank for International Settlements, and such other regulatory bodies as may be necessary.

(C) AUTHORITY OF COMMISSION.—The Commission may, by rule, regulation, or order, delegate the public reporting responsibilities of the Commission under this paragraph in accordance with such terms and conditions as the Commission determines to be appropriate and in the public interest.

(n) SECURITY-BASED SWAP DATA REPOSITORIES.—

(1) REGISTRATION REQUIREMENT.—It shall be unlawful for any person, unless registered with the Commission, directly or indirectly, to make use of the mails or any means or instrumentality of interstate commerce to perform the functions of a security-based swap data repository.

(2) INSPECTION AND EXAMINATION.—Each registered security-based swap data repository shall be subject to inspection and examination by any representative of the Commission.

(3) COMPLIANCE WITH CORE PRINCIPLES.—

(A) IN GENERAL.—To be registered, and maintain registration, as a security-based swap data repository, the security-based swap data repository shall comply with—

(i) the requirements and core principles described in this subsection; and

(ii) any requirement that the Commission may impose by rule or regulation.

(B) REASONABLE DISCRETION OF SECURITY-BASED SWAP DATA REPOSITORY.—Unless otherwise determined by the Commission, by rule or regulation, a security-based swap data repository described in subparagraph (A) shall have reasonable discretion in establishing the manner in which

the security-based swap data repository complies with the core principles described in this subsection.

(4) STANDARD SETTING.—

(A) DATA IDENTIFICATION.—

(i) IN GENERAL.—In accordance with clause (ii), the Commission shall prescribe standards that specify the data elements for each security-based swap that shall be collected and maintained by each registered security-based swap data repository.

(ii) REQUIREMENT.—In carrying out clause (i), the Commission shall prescribe consistent data element standards applicable to registered entities and reporting counterparties.

(B) DATA COLLECTION AND MAINTENANCE.—The Commission shall prescribe data collection and data maintenance standards for security-based swap data repositories.

(C) COMPARABILITY.—The standards prescribed by the Commission under this subsection shall be comparable to the data standards imposed by the Commission on clearing agencies in connection with their clearing of security-based swaps.

(5) DUTIES.—A security-based swap data repository shall—

(A) accept data prescribed by the Commission for each security-based swap under subsection (b);

(B) confirm with both counterparties to the security-based swap the accuracy of the data that was submitted;

(C) maintain the data described in subparagraph (A) in such form, in such manner, and for such period as may be required by the Commission;

(D)(i) provide direct electronic access to the Commission (or any designee of the Commission, including another registered entity); and

(ii) provide the information described in subparagraph (A) in such form and at such frequency as the Commission may require to comply with the public reporting requirements set forth in subsection (m);

(E) at the direction of the Commission, establish automated systems for monitoring, screening, and analyzing security-based swap data;

(F) maintain the privacy of any and all security-based swap transaction information that the security-based swap data repository receives from a security-based swap dealer, counterparty, or any other registered entity; and

(G) on a confidential basis pursuant to section 24, upon request, and after notifying the Commission of the request, make available [all] *security-based swap* data obtained by the security-based swap data repository, including individual counterparty trade and position data, to—

(i) each appropriate prudential regulator;

(ii) the Financial Stability Oversight Council;

(iii) the Commodity Futures Trading Commission;

(iv) the Department of Justice; and

(v) any other person that the Commission determines to be appropriate, including—

(I) foreign financial supervisors (including foreign futures authorities);

(II) foreign central banks; [and]

(III) foreign ministries[.]*; and*

(IV) other foreign authorities.

[(H) CONFIDENTIALITY AND INDEMNIFICATION AGREEMENT.—Before the security-based swap data repository may share information with any entity described in subparagraph (G)—

[(i) the security-based swap data repository shall receive a written agreement from each entity stating that the entity shall abide by the confidentiality requirements described in section 24 relating to the information on security-based swap transactions that is provided; and

[(ii) each entity shall agree to indemnify the security-based swap data repository and the Commission for any expenses arising from litigation relating to the information provided under section 24.]

(H) CONFIDENTIALITY AGREEMENT.—Before the security-based swap data repository may share information with any entity described in subparagraph (G), the security-based swap data repository shall receive a written agreement from each entity stating that the entity shall abide by the confidentiality requirements described in section 24 relating to the information on security-based swap transactions that is provided.

(6) DESIGNATION OF CHIEF COMPLIANCE OFFICER.—

(A) IN GENERAL.—Each security-based swap data repository shall designate an individual to serve as a chief compliance officer.

(B) DUTIES.—The chief compliance officer shall—

(i) report directly to the board or to the senior officer of the security-based swap data repository;

(ii) review the compliance of the security-based swap data repository with respect to the requirements and core principles described in this subsection;

(iii) in consultation with the board of the security-based swap data repository, a body performing a function similar to the board of the security-based swap data repository, or the senior officer of the security-based swap data repository, resolve any conflicts of interest that may arise;

(iv) be responsible for administering each policy and procedure that is required to be established pursuant to this section;

(v) ensure compliance with this title (including regulations) relating to agreements, contracts, or transactions, including each rule prescribed by the Commission under this section;

(vi) establish procedures for the remediation of noncompliance issues identified by the chief compliance officer through any—

(I) compliance office review;

(II) look-back;

(III) internal or external audit finding;

(IV) self-reported error; or

(V) validated complaint; and

(vii) establish and follow appropriate procedures for the handling, management response, remediation, retesting, and closing of noncompliance issues.

(C) ANNUAL REPORTS.—

(i) IN GENERAL.—In accordance with rules prescribed by the Commission, the chief compliance officer shall annually prepare and sign a report that contains a description of—

(I) the compliance of the security-based swap data repository of the chief compliance officer with respect to this title (including regulations); and

(II) each policy and procedure of the security-based swap data repository of the chief compliance officer (including the code of ethics and conflict of interest policies of the security-based swap data repository).

(ii) REQUIREMENTS.—A compliance report under clause (i) shall—

(I) accompany each appropriate financial report of the security-based swap data repository that is required to be furnished to the Commission pursuant to this section; and

(II) include a certification that, under penalty of law, the compliance report is accurate and complete.

(7) CORE PRINCIPLES APPLICABLE TO SECURITY-BASED SWAP DATA REPOSITORIES.—

(A) ANTITRUST CONSIDERATIONS.—Unless necessary or appropriate to achieve the purposes of this title, the swap data repository shall not—

(i) adopt any rule or take any action that results in any unreasonable restraint of trade; or

(ii) impose any material anticompetitive burden on the trading, clearing, or reporting of transactions.

(B) GOVERNANCE ARRANGEMENTS.—Each security-based swap data repository shall establish governance arrangements that are transparent—

(i) to fulfill public interest requirements; and

(ii) to support the objectives of the Federal Government, owners, and participants.

(C) CONFLICTS OF INTEREST.—Each security-based swap data repository shall—

(i) establish and enforce rules to minimize conflicts of interest in the decision-making process of the security-based swap data repository; and

(ii) establish a process for resolving any conflicts of interest described in clause (i).

(D) ADDITIONAL DUTIES DEVELOPED BY COMMISSION.—

(i) IN GENERAL.—The Commission may develop 1 or more additional duties applicable to security-based swap data repositories.

(ii) CONSIDERATION OF EVOLVING STANDARDS.—In developing additional duties under subparagraph (A), the Commission may take into consideration any evolving standard of the United States or the international community.

(iii) ADDITIONAL DUTIES FOR COMMISSION DESIGNEES.—The Commission shall establish additional duties for any registrant described in section 13(m)(2)(C) in order to minimize conflicts of interest, protect data, ensure compliance, and guarantee the safety and security of the security-based swap data repository.

(8) REQUIRED REGISTRATION FOR SECURITY-BASED SWAP DATA REPOSITORIES.—Any person that is required to be registered as a security-based swap data repository under this subsection shall register with the Commission, regardless of whether that person is also licensed under the Commodity Exchange Act as a swap data repository.

(9) RULES.—The Commission shall adopt rules governing persons that are registered under this subsection.

(o) BENEFICIAL OWNERSHIP.—For purposes of this section and section 16, a person shall be deemed to acquire beneficial ownership of an equity security based on the purchase or sale of a security-based swap, only to the extent that the Commission, by rule, determines after consultation with the prudential regulators and the Secretary of the Treasury, that the purchase or sale of the security-based swap, or class of security-based swap, provides incidents of ownership comparable to direct ownership of the equity security, and that it is necessary to achieve the purposes of this section that the purchase or sale of the security-based swaps, or class of security-based swap, be deemed the acquisition of beneficial ownership of the equity security.

(p) DISCLOSURES RELATING TO CONFLICT MINERALS ORIGINATING IN THE DEMOCRATIC REPUBLIC OF THE CONGO.—

(1) REGULATIONS.—

(A) IN GENERAL.—Not later than 270 days after the date of the enactment of this subsection, the Commission shall promulgate regulations requiring any person described in paragraph (2) to disclose annually, beginning with the person's first full fiscal year that begins after the date of promulgation of such regulations, whether conflict minerals that are necessary as described in paragraph (2)(B), in the year for which such reporting is required, did originate in the Democratic Republic of the Congo or an adjoining country and, in cases in which such conflict minerals did originate in any such country, submit to the Commission a report that includes, with respect to the period covered by the report—

(i) a description of the measures taken by the person to exercise due diligence on the source and chain of custody of such minerals, which measures shall include an independent private sector audit of such report submitted through the Commission that is conducted in accordance with standards established by the Comptroller General of the United States, in ac-

cordance with rules promulgated by the Commission, in consultation with the Secretary of State; and

(ii) a description of the products manufactured or contracted to be manufactured that are not DRC conflict free ("DRC conflict free" is defined to mean the products that do not contain minerals that directly or indirectly finance or benefit armed groups in the Democratic Republic of the Congo or an adjoining country), the entity that conducted the independent private sector audit in accordance with clause (i), the facilities used to process the conflict minerals, the country of origin of the conflict minerals, and the efforts to determine the mine or location of origin with the greatest possible specificity.

(B) CERTIFICATION.—The person submitting a report under subparagraph (A) shall certify the audit described in clause (i) of such subparagraph that is included in such report. Such a certified audit shall constitute a critical component of due diligence in establishing the source and chain of custody of such minerals.

(C) UNRELIABLE DETERMINATION.—If a report required to be submitted by a person under subparagraph (A) relies on a determination of an independent private sector audit, as described under subparagraph (A)(i), or other due diligence processes previously determined by the Commission to be unreliable, the report shall not satisfy the requirements of the regulations promulgated under subparagraph (A)(i).

(D) DRC CONFLICT FREE.—For purposes of this paragraph, a product may be labeled as "DRC conflict free" if the product does not contain conflict minerals that directly or indirectly finance or benefit armed groups in the Democratic Republic of the Congo or an adjoining country.

(E) INFORMATION AVAILABLE TO THE PUBLIC.—Each person described under paragraph (2) shall make available to the public on the Internet website of such person the information disclosed by such person under subparagraph (A).

(2) PERSON DESCRIBED.—A person is described in this paragraph if—

(A) the person is required to file reports with the Commission pursuant to paragraph (1)(A); and

(B) conflict minerals are necessary to the functionality or production of a product manufactured by such person.

(3) REVISIONS AND WAIVERS.—The Commission shall revise or temporarily waive the requirements described in paragraph (1) if the President transmits to the Commission a determination that—

(A) such revision or waiver is in the national security interest of the United States and the President includes the reasons therefor; and

(B) establishes a date, not later than 2 years after the initial publication of such exemption, on which such exemption shall expire.

(4) TERMINATION OF DISCLOSURE REQUIREMENTS.—The requirements of paragraph (1) shall terminate on the date on which the President determines and certifies to the appropriate

congressional committees, but in no case earlier than the date that is one day after the end of the 5-year period beginning on the date of the enactment of this subsection, that no armed groups continue to be directly involved and benefitting from commercial activity involving conflict minerals.

(5) DEFINITIONS.—For purposes of this subsection, the terms "adjoining country", "appropriate congressional committees", "armed group", and "conflict mineral" have the meaning given those terms under section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

(q) DISCLOSURE OF PAYMENTS BY RESOURCE EXTRACTION ISSUERS.—

(1) DEFINITIONS.—In this subsection—

(A) the term "commercial development of oil, natural gas, or minerals" includes exploration, extraction, processing, export, and other significant actions relating to oil, natural gas, or minerals, or the acquisition of a license for any such activity, as determined by the Commission;

(B) the term "foreign government" means a foreign government, a department, agency, or instrumentality of a foreign government, or a company owned by a foreign government, as determined by the Commission;

(C) the term "payment"—

(i) means a payment that is—

(I) made to further the commercial development of oil, natural gas, or minerals; and

(II) not de minimis; and

(ii) includes taxes, royalties, fees (including license fees), production entitlements, bonuses, and other material benefits, that the Commission, consistent with the guidelines of the Extractive Industries Transparency Initiative (to the extent practicable), determines are part of the commonly recognized revenue stream for the commercial development of oil, natural gas, or minerals;

(D) the term "resource extraction issuer" means an issuer that—

(i) is required to file an annual report with the Commission; and

(ii) engages in the commercial development of oil, natural gas, or minerals;

(E) the term "interactive data format" means an electronic data format in which pieces of information are identified using an interactive data standard; and

(F) the term "interactive data standard" means standardized list of electronic tags that mark information included in the annual report of a resource extraction issuer.

(2) DISCLOSURE.—

(A) INFORMATION REQUIRED.—Not later than 270 days after the date of enactment of the Dodd-Frank Wall Street Reform and Consumer Protection Act, the Commission shall issue final rules that require each resource extraction issuer to include in an annual report of the resource extraction issuer information relating to any payment made by the resource extraction issuer, a subsidiary of the re-

source extraction issuer, or an entity under the control of the resource extraction issuer to a foreign government or the Federal Government for the purpose of the commercial development of oil, natural gas, or minerals, including—

(i) the type and total amount of such payments made for each project of the resource extraction issuer relating to the commercial development of oil, natural gas, or minerals; and

(ii) the type and total amount of such payments made to each government.

(B) CONSULTATION IN RULEMAKING.—In issuing rules under subparagraph (A), the Commission may consult with any agency or entity that the Commission determines is relevant.

(C) INTERACTIVE DATA FORMAT.—The rules issued under subparagraph (A) shall require that the information included in the annual report of a resource extraction issuer be submitted in an interactive data format.

(D) INTERACTIVE DATA STANDARD.—

(i) IN GENERAL.—The rules issued under subparagraph (A) shall establish an interactive data standard for the information included in the annual report of a resource extraction issuer.

(ii) ELECTRONIC TAGS.—The interactive data standard shall include electronic tags that identify, for any payments made by a resource extraction issuer to a foreign government or the Federal Government—

(I) the total amounts of the payments, by category;

(II) the currency used to make the payments;

(III) the financial period in which the payments were made;

(IV) the business segment of the resource extraction issuer that made the payments;

(V) the government that received the payments, and the country in which the government is located;

(VI) the project of the resource extraction issuer to which the payments relate; and

(VII) such other information as the Commission may determine is necessary or appropriate in the public interest or for the protection of investors.

(E) INTERNATIONAL TRANSPARENCY EFFORTS.—To the extent practicable, the rules issued under subparagraph (A) shall support the commitment of the Federal Government to international transparency promotion efforts relating to the commercial development of oil, natural gas, or minerals.

(F) EFFECTIVE DATE.—With respect to each resource extraction issuer, the final rules issued under subparagraph (A) shall take effect on the date on which the resource extraction issuer is required to submit an annual report relating to the fiscal year of the resource extraction issuer that ends not earlier than 1 year after the date on which the Commission issues final rules under subparagraph (A).

(3) PUBLIC AVAILABILITY OF INFORMATION.—

(A) IN GENERAL.—To the extent practicable, the Commission shall make available online, to the public, a compilation of the information required to be submitted under the rules issued under paragraph (2)(A).

(B) OTHER INFORMATION.—Nothing in this paragraph shall require the Commission to make available online information other than the information required to be submitted under the rules issued under paragraph (2)(A).

(4) AUTHORIZATION OF APPROPRIATIONS.—There are authorized to be appropriated to the Commission such sums as may be necessary to carry out this subsection.

(r) DISCLOSURE OF CERTAIN ACTIVITIES RELATING TO IRAN.—

(1) IN GENERAL.—Each issuer required to file an annual or quarterly report under subsection (a) shall disclose in that report the information required by paragraph (2) if, during the period covered by the report, the issuer or any affiliate of the issuer—

(A) knowingly engaged in an activity described in subsection (a) or (b) of section 5 of the Iran Sanctions Act of 1996 (Public Law 104–172; 50 U.S.C. 1701 note);

(B) knowingly engaged in an activity described in subsection (c)(2) of section 104 of the Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010 (22 U.S.C. 8513) or a transaction described in subsection (d)(1) of that section;

(C) knowingly engaged in an activity described in section 105A(b)(2) of that Act; or

(D) knowingly conducted any transaction or dealing with—

(i) any person the property and interests in property of which are blocked pursuant to Executive Order No. 13224 (66 Fed. Reg. 49079; relating to blocking property and prohibiting transactions with persons who commit, threaten to commit, or support terrorism);

(ii) any person the property and interests in property of which are blocked pursuant to Executive Order No. 13382 (70 Fed. Reg. 38567; relating to blocking of property of weapons of mass destruction proliferators and their supporters); or

(iii) any person or entity identified under section 560.304 of title 31, Code of Federal Regulations (relating to the definition of the Government of Iran) without the specific authorization of a Federal department or agency.

(2) INFORMATION REQUIRED.—If an issuer or an affiliate of the issuer has engaged in any activity described in paragraph (1), the issuer shall disclose a detailed description of each such activity, including—

(A) the nature and extent of the activity;

(B) the gross revenues and net profits, if any, attributable to the activity; and

(C) whether the issuer or the affiliate of the issuer (as the case may be) intends to continue the activity.

(3) NOTICE OF DISCLOSURES.—If an issuer reports under paragraph (1) that the issuer or an affiliate of the issuer has knowingly engaged in any activity described in that paragraph, the issuer shall separately file with the Commission, concurrently with the annual or quarterly report under subsection (a), a notice that the disclosure of that activity has been included in that annual or quarterly report that identifies the issuer and contains the information required by paragraph (2).

(4) PUBLIC DISCLOSURE OF INFORMATION.—Upon receiving a notice under paragraph (3) that an annual or quarterly report includes a disclosure of an activity described in paragraph (1), the Commission shall promptly—

(A) transmit the report to—

(i) the President;

(ii) the Committee on Foreign Affairs and the Committee on Financial Services of the House of Representatives; and

(iii) the Committee on Foreign Relations and the Committee on Banking, Housing, and Urban Affairs of the Senate; and

(B) make the information provided in the disclosure and the notice available to the public by posting the information on the Internet website of the Commission.

(5) INVESTIGATIONS.—Upon receiving a report under paragraph (4) that includes a disclosure of an activity described in paragraph (1) (other than an activity described in subparagraph (D)(iii) of that paragraph), the President shall—

(A) initiate an investigation into the possible imposition of sanctions under the Iran Sanctions Act of 1996 (Public Law 104–172; 50 U.S.C. 1701 note), section 104 or 105A of the Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010, an Executive order specified in clause (i) or (ii) of paragraph (1)(D), or any other provision of law relating to the imposition of sanctions with respect to Iran, as applicable; and

(B) not later than 180 days after initiating such an investigation, make a determination with respect to whether sanctions should be imposed with respect to the issuer or the affiliate of the issuer (as the case may be).

(6) SUNSET.—The provisions of this subsection shall terminate on the date that is 30 days after the date on which the President makes the certification described in section 401(a) of the Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010 (22 U.S.C. 8551(a)).

* * * * * * *

CHANGES IN THE APPLICATION OF EXISTING LAW

Pursuant to clause 3(f)(1)(A) of rule XIII of the Rules of the House of Representatives, the following statements are submitted describing the effect of provisions proposed in the accompanying bill which may be considered, under certain circumstances, to change the application of existing law, either directly or indirectly. The bill provides that appropriations shall remain available for more than one year for a number of programs for which the basic

authorizing legislation does not explicitly authorize such extended availability. In addition, the bill carries language, in some instances, permitting activities not authorized by law, or exempting agencies from certain provisions of law, but which has been carried in appropriations acts for many years.

The bill includes several limitations on official entertainment, reception and representation expenses. Similar provisions have appeared in many previous appropriations Acts. The bill includes a number of limitations on the purchase of automobiles or office furnishings that also have appeared in many previous appropriations Acts. Language is included in several instances permitting certain funds to be credited to the appropriations recommended. Language is also included in several instances permitting funding for services authorized by 5 U.S.C. 3109 and for the hire of passenger motor vehicles.

TITLE I—DEPARTMENT OF THE TREASURY

Language is included for Departmental Offices, "Salaries and Expenses", that provides funds for operation and maintenance of the Treasury Building Annex; hire of passenger motor vehicles; maintenance, repairs, and improvements of, and purchase of commercial insurance policies for real properties leased or owned overseas. Language is also included providing for a transfer of funds.

Language is also included designating funds for official reception and representation expenses; unforeseen emergencies of a confidential nature; and extending the period of availability for certain funds.

Language is included for the Office of Terrorism and Financial Intelligence, "Salaries and Expenses" that provides funds combating threats to national security.

Language is included for the Office of Inspector General, "Salaries and Expenses", that provides funds to carry out the provisions of the Inspector General Act of 1978, including official reception and representation expenses, the hire of vehicles, and provides funds for unforeseen emergencies of a confidential nature.

Language is included for the Treasury Inspector General for Tax Administration, "Salaries and Expenses", that provides funds to carry out the provisions of the Inspector General Act of 1978, including consulting services, official reception and representation expenses, the purchase and hire of motor vehicles, unforeseen emergencies of a confidential nature, and specifies the period of availability for certain funds.

Language is included for the Special Inspector General for the Troubled Asset Relief Program, "Salaries and Expenses", that provides funds for the necessary expenses of the SIGTARP in carrying out the provisions of the Emergency Economic Stabilization Act of 2008 (P.L. 110–343).

Language is included for the Financial Crimes Enforcement Network, "Salaries and Expenses", that provides funds for the hire of motor vehicles; travel and training of non-federal and foreign government personnel attending meetings involving domestic or foreign financial law enforcement, intelligence, and regulation; official reception and representation expenses; and assistance to Federal law enforcement agencies with or without reimbursement. Lan-

guage is also included that extends the availability of certain amounts.

Language is included under the heading "Treasury Forfeiture Fund" rescinding certain funds.

Language is included for the Bureau of the Fiscal Service, "Salaries and Expenses", that provides a certain amount for official reception and representation expenses, and extends the availability for systems modernization funds. Language is also included specifying an amount to be derived from the Oil Spill Liability Trust Fund.

Language is included for the Alcohol and Tobacco Tax and Trade Bureau, "Salaries and Expenses", that provides funds for the hire of passenger motor vehicles and laboratory assistance to State and local agencies with or without reimbursement. Language is also included that specifies the amounts for official reception and representation expenses and cooperative research and development.

Language is included for the U.S. Mint, "United States Mint Public Enterprise Fund", which identifies the source of funding for the operations and activities of the U.S. Mint and specifies the level of funding for circulating coinage and protective service capital investments.

Language is included for the Community Development Financial Institutions Fund Program Account that provides specific amounts for: financial and technical assistance, Native American initiatives, the Bank Enterprise Award program, administrative expenses, and the cost of direct loans. Language is included clarifying the cost of direct loans and the cost of modifying direct loans, and specifying the limitation on gross obligations for the principal amount of direct loans.

Language is included under Internal Revenue Service, "Taxpayer Services", that provides funds for pre-filing assistance and education, filing and account services, and taxpayer advocacy services, and dedicating funding for the Tax Counseling for the Elderly Program, low-income taxpayer clinic grants, and Community Volunteer Income Tax Assistance grants.

Language is included for Internal Revenue Service, "Enforcement", that provides funds to determine and collect owed taxes, provide legal and litigation support, conduct criminal investigations, enforce criminal statutes, purchase and hire of vehicles; and designates funding for the Interagency Crime and Drug Enforcement program. Language is included specifying the period of availability for certain funds.

Language is included for the Internal Revenue Service, "Operations Support", that provides funds for operating and supporting taxpayer services and tax law enforcement programs; rent; facilities services; printing; postage; physical security; headquarters and other IRS-wide administration activities; research and statistics of income; telecommunications; information technology development, enhancement, operations, maintenance, and security; hire of passenger motor vehicles; and official reception and representation expenses. Language is included specifying the period of availability for certain funds and requiring reports on information technology.

Language is included for Internal Revenue Service, "Business Systems Modernization", that provides for the business systems modernization program, including capital asset acquisition of infor-

mation technology, including management and related contractual costs and IRS labor costs of said acquisitions, contractual costs associated with operations, provides for an extended availability of the funds and requires quarterly reports.

In addition, the bill provides the following administrative provisions:

Section 101. Language is included that allows for the transfer of five percent of any appropriation made available to the IRS to any other IRS appropriation, upon the advance approval of the Committees on Appropriations.

Section 102. Language is included that requires the IRS to maintain a training program in taxpayers' rights, dealing courteously with taxpayers, cross-cultural relations, and the impartial application of tax law.

Section 103. Language is included that requires the IRS to institute and enforce policies and procedures that will safeguard the confidentiality of taxpayer information and protect taxpayers against identity theft.

Section 104. Language is included that makes funds available for improved facilities and increased staffing to provide efficient and effective 1–800 number help line service for taxpayers.

Section 105. Language is included requiring videos produced by the IRS to be approved in advance by the Service-Wide Video Editorial Board.

Section 106. Language is included to require the IRS to issue notices to employers of any address change request and to give special consideration to offers in compromise for taxpayers who have been victims of payroll tax preparer fraud.

Section 107. Language is included to prohibit the use of funds by the IRS to target citizens of the United States for exercising any right guaranteed under the First Amendment to the Constitution of the United States.

Section 108. Language is included to prohibit the use of funds by the IRS to target groups for regulatory scrutiny based on their ideological beliefs.

Section 109. Language is included to prohibit the use of funds by the IRS on conferences that do not adhere to recommendations made by the Treasury Inspector General for Tax Administration.

Section 110. Language is included prohibiting funds made available in the healthcare reform act from being transferred to the IRS for implementing the healthcare reform act.

Section 111. Language is included prohibiting funds from being used to implement the individual mandate of the Affordable Care Act.

Section 112. Language is included prohibiting funds for IRS employee awards or hiring programs that do not consider employee conduct and Federal tax compliance.

Section 113. Language included to prohibit the use of funds in contravention of section 6103 of the Internal Revenue Code of 1986 (relating to confidentiality and disclosure of returns and return information).

Section 114. Language is included to prohibit pre-populated returns.

Section 115. Language is included that authorizes the Department to purchase uniforms, insurance for motor vehicles that are

overseas, and motor vehicles that are overseas without regard to the general purchase price limitations; to enter into contracts with the State Department for health and medical services for Treasury employees that are overseas; and to hire experts or consultants.

Section 116. Language is included that authorizes transfers, up to two percent, between "Departmental Offices—Salaries and Expenses", "Office of Inspector General", "Special Inspector General for the Troubled Asset Relief Program", "Financial Crimes Enforcement Network", "Bureau of the Fiscal Service", "Alcohol and Tobacco Tax and Trade Bureau", and "Community Development Financial Institutions Fund Program Account" appropriations under certain circumstances.

Section 117. Language is included that authorizes transfers, up to two percent, between the Internal Revenue Service and the Treasury Inspector General for Tax Administration under certain circumstances.

Section 118. Language is included prohibiting the Department of the Treasury from undertaking a redesign of the one dollar Federal Reserve note.

Section 119. Language is included providing for transfers from and reimbursements to "Bureau of the Fiscal Service, Salaries and Expenses" for the purposes of debt collection.

Section 120. Language is included requiring congressional approval for the construction and operation of a museum by the United States Mint.

Section 121. Language is included prohibiting funds in this or any other Act from being used to merge the U.S. Mint and the Bureau of Engraving and Printing without the approval of the House and Senate committees of jurisdiction.

Section 122. Language is included deeming that funds for the Department of the Treasury's intelligence-related activities are specifically authorized in fiscal year 2016 until enactment of the Intelligence Authorization Act for fiscal year 2016.

Section 123. Language is included permitting the Bureau of Engraving and Printing to use $5,000 from the Industrial Revolving Fund for reception and representation expenses.

Section 124. Language is included requiring the Department of the Treasury to submit a capital investment plan.

Section 125. Language is included requiring a quarterly report from both the Office of Financial Research and Office of Financial Stability Oversight.

Section 126. Language is included limiting the fees available for obligation by the Office of Financial Research.

Section 127. Language is included requiring the Department of the Treasury to submit a report on its Franchise Fund.

Section 128. Language is included to require the Department to submit a report on economic warfare and financial terrorism.

Section 129. Language is included to prohibit the Department from finalizing any regulation related to the standards used to determine the tax-exempt status of a 501(c)(4) organization.

Section 130. Language is included with respect to the people-to-people category of travel to Cuba.

Section 131. Language is included with respect to the importation of property confiscated by the Cuban Government.

Section 132. Language is included with respect to financial transactions with the Cuban military or intelligence service.

Section 133. Language is included prohibit the Department from enforcing guidance for U.S. positions on multilateral development banks engaging with developing countries on coal-fired power generation.

Section 134. Language is included requiring the Office of Financial Research to provide public notice of not less than 90 days before issuing a rule, report, or regulation.

Section 135. Language is included to prohibit funds for the Internal Revenue Service (IRS) to determine that a church is not exempt from taxation for participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidates for public office unless the IRS Commissioner consents to such determination, the Commissioner notifies the tax committees of Congress, and the determination is effective 90 days after such notification.

TITLE II—EXECUTIVE OFFICE OF THE PRESIDENT

Language under The White House, "Salaries and Expenses", provides funds for services authorized by 5 U.S.C. 3109 and 3 U.S.C. 103, 105 and 107, hire of vehicles, and official reception and representation expenses; and the Office of Policy Development.

Language under the Executive Residence at the White House, "Operating Expenses", provides funds for necessary expenses as authorized by 3 U.S.C. 105, 109, 110, and 112–114.

Language under the Executive Residence at the White House, "Reimbursable Expenses", specifies the authorized use of funds; specifies that reimbursable expenses are the exclusive authority of the Executive Residence to incur obligations and receive offsetting collections; requires the sponsors of political events to make advance payments; requires the national committee of the political party of the President to maintain $25,000 on deposit; requires the Executive Residence to ensure that amounts owed are billed within 60 days of a reimbursable event and collected within 30 days of the bill notice; authorizes the Executive Residence to charge and assess interest and penalties on late payments; authorizes all reimbursements to be deposited into the Treasury as a miscellaneous receipt; requires a report to the Committee on the reimbursable expenses within 90 days of the end of the fiscal year; requires the Executive Residence to maintain a system for tracking and classifying reimbursable events; and specifies that the Executive Residence is not exempt from the requirements of subchapter I or II of chapter 37 of title 31, United States Code.

Language under "White House Repair and Restoration" provides funds for the repair, alteration and improvement of the Executive Residence at the White House; and allows funds to remain available until expended.

Language under Council of Economic Advisors "Salaries and Expenses" is provided for necessary expenses in carrying out the Employment Act of 1946.

Language under National Security Council and Homeland Security Council "Salaries and Expenses" provides for services authorized by 5 U.S.C. 3109.

Language under Office of Administration, "Salaries and Expenses", provides funds for continued modernization of the information resources within the Executive Office of the President, to remain available until expended, and provides for services authorized by 5 U.S.C. 3109 and 3 U.S.C. 107, and for the hire of vehicles.

Language under Office of Management and Budget, "Salaries and Expenses", provides funds for expenses, services authorized by 5 U.S.C. 3109, the hire of vehicles; carrying out provisions of chapter 35 of 44 U.S.C., and to prepare the budget request; specifies funds for official representation expense; prohibits the review of agricultural marketing orders; prohibits the use of funds for the purpose of altering the transcript of testimony except for OMB officials; prohibits the use of funds for evaluating or determining if water resource project or study reports submitted by the Chief of Engineers are in compliance with all applicable laws, regulations, and requirements; and specifies the amount of time to perform budgetary policy reviews of water resource matters on which the Chief of Engineers has reported before the report is considered approved, and specifies notification requirements; requires consultation with House and Senate standing committees with respect to the number of printed and electronic versions of the fiscal year 2017 budget that should be provided by OMB.

Language under the Office of National Drug Control Policy, "Salaries and Expenses", provides funds for expenses, research, official reception and representation expenses, participation in joint projects, and allows for the acceptance of gifts.

Language under Federal Drug Control Programs, "High Intensity Drug Trafficking Areas Program", provides for the transfer of funds to State, local and Federal entities. Language is also included regarding the availability of funds, specifying the amount of funds for auditing and associated activities, providing for the reprogramming of certain balances requiring, each designated High Intensity Drug Trafficking Area to receive not less than the fiscal year 2015 base allocation unless the Director of the Office of National Drug Control Policy determines otherwise and submits a report to the Committees on Appropriations, and requiring reports regarding initial allocations and discretionary funding.

Language under Federal Drug Control Programs, "Other Federal Drug Control Programs" provides funds for drug-free communities (with an amount specified to be made available as directed by section 4 of Public Law 107–82, as amended by Public Law 109–469), anti-doping activities, the U.S. membership dues to the World Anti-Doping Agency, drug courts and a competitive grant program. Language also allows for the transfer of funds and makes funds available until expended.

Language under "Information Technology Oversight and Reform" provides funds for the furtherance of integrated, efficient, secure, and effective uses of information technology, to remain available until expended; allows funding to be transferred to agencies to carry out projects; and requires quarterly reports on identified savings by fiscal year, agency and appropriation.

Language under Special Assistance to the President, "Salaries and Expenses", enables the Vice President to provide assistance to the President, services authorized by 5 U.S.C. 3109 and 3 U.S.C. 106, and the hire of vehicles.

Language under Official Residence of the Vice President, "Operating Expenses", provides funds for operation and maintenance of the official residence of the Vice President, the hire of vehicles, expenses authorized by 3 U.S.C. 106(b)(2) and provides for the transfer of funds as necessary.

In addition, the bill provides the following administrative provisions:

Section 201. Language is included permitting the transfer of not to exceed ten percent of funds between various accounts within the Executive Office of the President, with advance approval of the Committees on Appropriations. The amount of an appropriation shall not be increased by more than 50 percent.

Section 202. Language is included requiring the Director of the Office of Management and Budget to report on the costs of implementing the Dodd-Frank Wall Street Reform and Consumer Protection Act (Public Law 111–203).

Section 203. Language is included requiring the Director of the Office of Management and Budget to include a statement of budgetary impact with any Executive Order or Presidential Memorandum issued during fiscal year 2016.

Section 204. Language is included prohibiting funds to prepare, sign or approve statements abrogating legislation passed by the House of Representatives and the Senate and signed by the President.

Section 205. Language is included prohibiting funding to prepare or implement Executive Orders or Presidential Memorandums in contravention of existing law.

TITLE III—THE JUDICIARY

Language is included under Supreme Court, "Salaries and Expenses", providing for certain funds to remain available until expended; the hire of passenger motor vehicles, official reception and representation, and miscellaneous expenses. Language is included providing funds for salaries of judges as authorized by law.

Language is included under Supreme Court, "Care of the Building and Grounds", permitting funds to remain available until expended.

Language is included under United States Court of Appeals for the Federal Circuit, "Salaries and Expenses", for necessary expenses of the court. Language is included providing funds for salaries of judges as authorized by law.

Language is included under United States Court of International Trade, "Salaries and Expenses", for necessary expenses of the court. Language is included providing funds for salaries of judges as authorized by law.

Language is included under Courts of Appeals, District Courts, and Other Judicial Services, "Salaries and Expenses", providing funds for the salaries of certain judges, and all other employees not otherwise provided for; necessary expenses; the purchase, rental, repair and cleaning of uniforms for Probation and Pretrial Services Office staff; firearms and ammunition; and specifies certain funds remain available for certain periods for specific purposes. Language is included providing funds for salaries of judges as authorized by law. Language is also included providing funding from the Vaccine Injury Compensation Trust Fund for certain purposes.

Language is included under Defender Services, providing for the compensation and reimbursement of expenses for attorneys, investigative, expert and other services, the operation of Federal Defender organizations, travel, training, general administrative expenses and permitting funds to remain available until expended.

Language is included under Fees of Jurors and Commissioners, permitting funds to remain available until expended and specifying limitations for the compensation of land commissioners.

Language is included under Court Security, providing for protective guard services and procurement, installation and maintenance of security systems and equipment, building ingress-egress control, inspection of mail and packages, directed security patrols, perimeter security and services provided by the Federal Protective Services. Language is included permitting certain funds to remain available until expended, which may be transferred to the United States Marshals Service.

Language is included under Administrative Office of the United States Courts, "Salaries and Expenses", providing for travel, the hire of passenger motor vehicles, advertising and rent in the District of Columbia. Language is included specifying certain amounts for official reception and representation expenses.

Language is included under Federal Judicial Center, "Salaries and Expenses", extending the availability of certain funds for education and training, and specifying certain amounts for official reception and representation expenses.

Language is included under United States Sentencing Commission, "Salaries and Expenses", specifying certain amounts for official reception and representation expenses.

In addition, the bill provides the following administrative provisions:

Section 301. Language is included permitting funds for salaries and expenses to be available for the employment of experts and consultant services as authorized by 5 U.S.C. 3109.

Section 302. Language is included permitting up to five percent of any appropriation made available for fiscal year 2016 to be transferred between Judiciary appropriations provided that no appropriation shall be decreased by more than five percent or increased by more than ten percent by any such transfer except in certain circumstances. In addition, the language provides that any such transfer shall be treated as a reprogramming of funds under sections 604 and 608 of the accompanying bill and shall not be available for obligation or expenditure except in compliance with the procedures set forth in those sections.

Section 303. Language is included allowing not to exceed $11,000 to be used for official reception and representation expenses incurred by the Judicial Conference of the United States.

Section 304. Language is included allowing the delegation of authority to the Judiciary for contracts for repairs of less than $100,000 through fiscal year 2016.

Section 305. Language is included allowing a court security pilot program.

Section 306. Language is included requested by the Judicial Conference of the United States extending temporary judgeships in the eastern district of Missouri, Kansas, Arizona, the northern district of Alabama, the central district of California, the western district

of North Carolina, the southern district of Florida, New Mexico and the eastern district of Texas.

TITLE IV—DISTRICT OF COLUMBIA

Language is included under "Federal Payment for Resident Tuition Support", permitting the amount appropriated to remain available until expended; specifying conditions for the use, award, and financial accounting of funds; and requiring quarterly reports.

Language is included under "Federal Payment for Emergency Planning and Security Costs in the District of Columbia", providing that the amount appropriated shall remain available until expended for providing public safety at events, including support of the United States Secret Service, and to respond to terrorist threats or attacks.

Language is included under "Federal Payment to the District of Columbia Courts", authorizing official reception and representation expenses; specifying certain amounts for specific purposes; providing all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies; allowing funds made available for capital improvements to remain available until September 30, 2017; providing for the reallocation of funds and providing for certain payments.

Language is included under "Defender Services in the District of Columbia Courts", providing that the amount appropriated shall remain available until expended; specifying who shall administer these funds; and providing that all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies.

Language is included under "Federal Payment to the Court Services and Offender Supervision Agency for the District of Columbia", allowing the transfer and hire of motor vehicles; authorizing official reception and representation expenses; specifying certain amounts for specific purposes and programs; allowing $3,159,000 to remain available until September 30, 2018; providing that all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies; allowing the use of programmatic incentives for offenders and defendants who successfully meet the terms of their supervision; authorizing the Director to accept, solicit and use on the behalf of the Agency any monetary or nonmentary gift to support offenders and defendants successfully meeting terms of supervision; specifying for recording the acceptance of such gifts; and authorizing the acceptance and use of space and services on a cost reimbursable basis from the District of Columbia Government.

Language is included under "Federal Payment to District of Columbia Public Defender Service", allowing the transfer and hire of motor vehicles; providing that all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies; and authorizing the acceptance and use of voluntary and uncompensated

services to facilitate the work of the District of Columbia Public Defender Service.

Language is included under "Federal Payment to the Criminal Justice Coordinating Council", specifying that the amount appropriated shall remain available until expended to support initiatives related to the coordination of Federal and local criminal justice resources.

Language is included under "Federal Payment for Judicial Commissions", specifying certain amounts for certain commissions and allowing for appropriations to remain available until September 30, 2017.

Language is included under "Federal Payment for School Improvement", allowing for appropriations to remain available until expended for payments authorized under the Scholarship for Opportunity and Results Act.

Language is included under "Federal Payment for the District of Columbia National Guard", providing funds for the National Guard Retention and College Access Program to remain available until expended.

Language is included under "Federal Payment for Testing and Treatment of HIV/AIDS" for testing and treatment.

Language is included under "District of Columbia Funds": (1) providing funds as proposed in the Fiscal Year 2016 Budget Request Act of 2015 submitted to Congress by the District of Columbia; (2) limits the amount provided in this Act for the District of Columbia to the amount of the proposed budget or the sum of total revenues; (3) providing conditions for increasing the amount provided; and (4) directing the Chief Financial Officer to ensure the District of Columbia meets all requirements, but prohibits the reprogramming of capital projects.

TITLE V—INDEPENDENT AGENCIES

Language is included for the Administrative Conference of the United States, "Salaries and Expenses", providing for expenses, including official reception and representation and allowing funds to be available until September 30, 2017.

The bill includes the following administrative provisions under the Bureau of Consumer Financial Protection (CFPB):

Section 501. Language is included repealing the prohibition against the Committees on Appropriations reviewing transfers from the Federal Reserve System to the CFPB.

Section 502. Language is included changing CFPB's source of funding from transfers from the Federal Reserve System to annual appropriations beginning in fiscal year 2017.

Section 503. Language is included requiring CFPB to make transfer requests to the Federal Reserve System and the response from Federal Reserve System available on the Bureau's public website, in addition to requiring CFPB to notify Congress of when it makes such a request and to describe how the funds will be used in the course of protecting consumers.

Section 504. Language is included requiring CFPB to submit quarterly reports on its activities and to testify on its activities when requested.

Language is included for the Consumer Product Safety Commission, "Salaries and Expenses", that provides funds for expenses, the

hire of motor vehicles, services as authorized by 5 U.S.C. 3109 (with a limitation on rates for individuals), and official reception and representation expenses.

Language is included for the Election Assistance Commission, "Salaries and Expenses", that provides necessary funds to carry out the Help America Vote Act of 2002.

Language is included under the Federal Communications Commission, "Salaries and Expenses", permitting funds for uniforms and allowances therefor, official reception and representation expenses, purchase and hire of motor vehicles, special counsel fees, and services as authorized by 5 U.S.C. 3109. Language provides for the assessment and collection of offsetting collections, authorizes retention of such collections, and provides that they remain available until expended. Language prohibits the availability for obligation of excess collections. Language limits the use of proceeds from the use of a competitive bidding system. Language provides funding for the Office of Inspector General.

Language is included for the Federal Deposit Insurance Corporation, "Office of Inspector General", that provides for the funds to be derived from the Deposit Insurance Fund, and the FSLIC Resolution Fund.

Language is included for the Federal Election Commission, "Salaries and Expenses", providing for expenses, including official reception and representation.

Language is included for the Federal Labor Relations Authority, "Salaries and Expenses", that provides funds for services authorized by 5 U.S.C. 3109, the hire of experts and consultants, hire of motor vehicles, reception and representation expenses and the rental of conference rooms; authorizes travel payments to public members of the Federal Service Impasses Panel; and allows for fees collected to be transferred to and merged with the appropriation.

Language is included for the Federal Trade Commission, "Salaries and Expenses", permitting funds for uniforms and allowances therefor, services authorized by 5 U.S.C. 3109, official reception and representation expenses, hire of motor vehicles, and contract for collection services. Language provides for the crediting and retention of certain fees. Language also prohibits funds from being used to implement subsection (e)(2)(B) of section 43 of the Federal Deposit Insurance Act.

Language is included for the General Services Administration, "Federal Buildings Fund" that allows for revenues and collections to be spent from the Fund; specifies the conditions under which funds made available can be used; limits the availability of funds for certain purposes; specifies funding for construction and acquisition projects; specifies funding for special emphasis programs; provides for certain transfers of funds; requires spending plans; and prohibits excess funds from being available.

Language is included for the General Services Administration, "Government-wide Policy", that provides funds for policy and evaluation activities associated with the management of real and personal property assets and certain administrative services; support responsibilities relating to acquisition, telecommunications, motor vehicles, information technology management, and related technology activities; and services authorized by 5 U.S.C. 3109.

Language is included for the General Services Administration, "Operating Expenses" that provides funds for Government-wide activities associated with personal and real property disposal, and services authorized by 5 U.S.C. 3109; for expenses for activities associated with agency-wide policy direction and management; for necessary expenses of the Civilian Board of Contract Appeals; for official reception and representation; designates funds for certain purposes; and provides for certain transfers.

Language is included for the General Services Administration, "Office of Inspector General" that makes certain funds available until expended and provides for awards in recognition of efforts that enhance the office. Language is included for services authorized by 5 U.S.C. 3109 and designates funds for information and detection of fraud.

Language is included for the General Services Administration, "Allowances and Office Staff for Former Presidents", for carrying out the provisions of 3 U.S.C. 102 note and Public Law 95–138.

Language is included for the General Services Administration, "Pre-Election Presidential Transition" for activities authorized by Public Law 111–238.

Language is also included for the General Services Administration, "Pre-Election Presidential Transition" allowing for certain transfers to the Pre-Election Presidential Transition.

Language is included for the General Services Administration, "Federal Citizen Services Fund", that provides funds for the Office of Citizen Services and other information technology costs. Language is included allowing for certain transfers to the Federal Citizen Services Fund. Language is also included for the "Federal Citizen Services Fund" that authorizes funds to be deposited in the Fund and limits the availability of funds in the Fund.

In addition, the bill includes the following administrative provisions under the General Services Administration (GSA):

Section 505. Language is included providing authority for the use of funds for the hire of motor vehicles.

Section 506. Language is included providing that funds made available for activities of the Federal Buildings Fund may be transferred between appropriations with advance approval of the Congress to apply to funds provided in prior appropriations Acts.

Section 507. Language is included requiring funds proposed for developing courthouse construction requests to meet appropriate standards and the priorities of the Judicial Conference.

Section 508. Language is included providing that no funds may be used to increase the amount of occupiable square feet, provide cleaning services, security enhancements, or any other service usually provided, to any agency which does not pay the assessed rent.

Section 509. Language is included permitting GSA to pay small claims (up to $250,000) made against the Federal Government.

Section 510. Language is included requiring the Administrator to ensure that the delineated area of procurement for all lease agreements is identical to the delineated area included in the prospectus unless prior notice is given to the Committees.

Section 511. Language is included requiring a spend plan for certain accounts and programs.

Language is included for the Merit Systems Protection Board, "Salaries and Expenses", that provides funds for services author-

ized by 5 U.S.C. 3109, rental of conference rooms, hire of passenger motor vehicles, direct procurement of survey printing, official reception and representation expenses, specifies the period of availability for certain funds, provides for administration expenses to adjudicate retirement appeals, and provides for the transfer of some funds.

Language is included for the National Archives and Records Administration, "Operating Expenses", that provides funds for uniforms or allowances therefor, as authorized by 5 U.S.C. 5901 et seq., including maintenance, repairs, and cleaning, the hire of passenger motor vehicles, activities of the Public Interest Declassification Board, the review and declassification of documents, and the operations and maintenance of the electronic records archive.

Language is included for the National Archives and Records Administration, "Office of Inspector General", that provides funds for the hire of motor vehicles.

Language is included for the National Archives and Records Administration, "Repairs and Restoration", that provides funds for the repair, alteration, improvement, and provision of adequate storage; and provides that funds remain available until expended.

Language is included under the National Archives and Records Administration, "National Historical Publications and Records Commission Grants Program", that provides funds for allocations and grants for historical publications and records; and provides that funds remain available until expended.

Language is included under the National Credit Union Administration, "Community Development Credit Union Revolving Loan Fund", that provides funds for technical assistance and extends the availability of funds.

Language is included under the Office of Government Ethics, "Salaries and Expenses", that provides funds for services authorized by 5 U.S.C. 3109, rental of conference rooms, hire of passenger motor vehicles, and official reception and representation expenses.

Language is included under the Office of Personnel Management, "Salaries and Expenses", that provides funds for services authorized by 5 U.S.C. 3109, medical examinations for veterans, rental of conference rooms, hire of passenger motor vehicles, official reception and representation expenses, advances for reimbursements, payment of per diem and/or subsistence allowances, and the transfer of administrative expenses; directs that provisions shall not affect other authorities; prohibits funds for the Legal Examining Unit; and authorizes the acceptance of donations under certain conditions.

Language is included for the Office of Personnel Management, Office of Inspector General, "Salaries and Expenses", that provides funds for services authorized by 5 U.S.C. 3109, hire of passenger motor vehicles, rental of conference rooms, and a transfer for administrative expenses.

Language is included for the Office of Special Counsel, "Salaries and Expenses", that provides funds for services authorized by 5 U.S.C. 3109, payment of fees and expenses for witnesses, rental of conference rooms, and the hire of passenger motor vehicles.

Language is included for the Postal Regulatory Commission, "Salaries and Expenses", that provides for transfer of funds from the Postal Service Fund.

Language is included for the Securities and Exchange Commission, "Salaries and Expenses", that provides for rental of space, services, reception and representation expenses, a permanent secretariat for the International Organization of Securities Commissions, and consultations and meetings hosted by the Commission. Language is included designating funds for information technology initiatives and the economics division. Language is included that provides for the crediting of offsetting collections. Language provides for the assessment and collection of offsetting collections, authorizes retention of such collections, and provides that they remain available until expended.

Language is included for the Selective Service System, "Salaries and Expenses", that provides funds for attendance of meetings, training, hire of passenger motor vehicles, services authorized by 5 U.S.C. 3109, and official reception and representation expenses; authorizes certain exemptions under certain conditions; and prohibits funds used in connection with the induction of any person into the Armed Forces of the United States.

Language is included for the Small Business Administration, "Salaries and Expenses", that provides for hire of motor vehicles and official reception and representation expenses. Language is also included to provide authority to charge fees and credit such fees to the account without further appropriation. Language is also included designating funds for lender oversight. Language is also included for the Loan Modernization and Accounting System and co-sponsor activities.

Language is included for the Small Business Administration, "Entrepreneurial Development Programs", that provides for supporting entrepreneurial and small business development grant programs. Language is included extending the availability of funds.

Language is included for the Small Business Administration, "Office of Inspector General", that provides funds to carry out the provisions of the Inspector General Act of 1978.

Language is included for the Small Business Administration, "Office of Advocacy", that provides funds to carry out the provisions of the Independent Office of Advocacy Act of 2003 and the Regulatory Flexibility Act of 1980 and allows funds to remain available until expended.

Language is included for the Small Business Administration, "Business Loans Program Account", limiting commitments for certain guaranteed loan programs and for providing for the cost of direct loans and guaranteed loans. Language is also included authorizing the transfer of funds to "Salaries and Expenses" for administrative expenses.

Language is included for the Small Business Administration "Disaster Loan Program Account", that provides for administrative expenses, the transfer of funds to the "Office of Inspector General" and to "Salaries and Expenses" and allows funds to remain available until expended.

Section 512 allows for the transfer of funds between Small Business Administration appropriations.

Section 513 prohibits the Small Business Administration from charging fees on loans to veterans or their spouses.

Language is included for the United States Postal Service, "Payment to the Postal Service Fund", that provides funds for revenue

foregone; stipulates that mail for overseas voting and mail for the blind is free; provides that 6-day delivery shall continue at not less than the 1983 level; prohibits funds in this Act from being used to charge a fee to a child support enforcement agency seeking the address of a postal customer; prohibits funds from being used to consolidate or close small rural and other small post offices; and requires the Postal Service to maintain and comply with service standards for First Class Mail and periodicals effective on July 1, 2012.

Language is included for the United States Postal Service, "Office of Inspector General", that provides for transfer from the Postal Service Fund.

Language is included for the United States Tax Court, "Salaries and Expenses", that provides funds for contract reporting and services authorized by 5 U.S.C. 3109, and that travel expenses of the judges shall be paid upon the written certificate of the judge.

TITLE VI—GENERAL PROVISIONS—THIS ACT

In addition, the bill provides the following provisions under this title:

Section 601. Language is included prohibiting pay and other expenses for non-Federal parties in regulatory or adjudicatory proceedings funded in this Act.

Section 602. Language is included prohibiting obligations beyond the current fiscal year and prohibits transfers of funds unless expressly so provided herein.

Section 603. Language is included limiting procurement contracts for consulting service expenditures to contracts that are matters of public record and available for public inspection.

Section 604. Language is included prohibiting transfer of funds in this Act without express authority.

Section 605. Language is included prohibiting the use of funds to engage in activities that would prohibit the enforcement of section 307 of the 1930 Tariff Act.

Section 606. Language is included concerning compliance with the Buy American Act.

Section 607. Language is included prohibiting the use of funds by any person or entity convicted of violating the Buy American Act.

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

Section 609. Language is included providing that fifty percent of unobligated balances may remain available for certain purposes.

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

Section 611. Language is included regarding cost accounting standards for contracts under the Federal Employee Health Benefits Program.

Section 612. Language is included regarding non-foreign area cost of living allowances.

Section 613. Language is included prohibiting the expenditure of funds for abortion under the Federal Employees Health Benefits program.

Section 614. Language is included making exceptions to the preceding provision where the life of the mother is in danger or the pregnancy is a result of an act of rape or incest.

Section 615. Language is included waiving restrictions on the purchase of non-domestic articles, materials, and supplies in the case of acquisition of information technology by the Federal government.

Section 616. Language is included prohibiting officers or employees of any regulatory agency or commission funded by this Act from accepting travel payments or reimbursements from a person or entity regulated by such agency or commission.

Section 617. Language is included permitting the Securities and Exchange Commission and Commodities Futures Trading Commission to fund a joint advisory committee to advise on emerging regulatory issues, notwithstanding Section 708 of this Act.

Section 618. Language is included requiring certain agencies in this Act to consult with the General Services Administration before seeking new office space or making alterations to existing office space.

Section 619. Language is included providing for several appropriated mandatory accounts. These are accounts where authorizing language requires the payment of funds. The Congressional Budget Office estimates the cost for the following 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 Annuitants, Employee Health Benefits, $49,000,000 for the Government Payment for Annuitants, Employee Life Insurance, and $8,872,000,000 for the Payment to the Civil Service Retirement and Disability Fund.

Section 620. Language is included prohibiting funds for the Federal Trade Commission to complete the draft report entitled "Interagency Working Group on Food Marketed to Children: Preliminary Proposed Nutrition Principles to Guide Industry Self-Regulatory Efforts" unless the Interagency Working Group on Food Marketed to Children complies with Executive Order 13563, including the re-

quirement to provide quantified present and future benefits and costs.

Section 621. Language is included prohibiting funding for certain czars including the Director of the White House Office of Health Reform, the Assistant to the President for Energy and Climate Change, the Senior Advisor to the Secretary of the Treasury assigned to the Presidential Task Force on the Auto Industry and Senior Counselor for Manufacturing Policy, and the White House Director of Urban Affairs, or any substantially similar positions.

Section 622. Language is included prohibiting funds in contravention of the Federal Records Act.

Section 623. Language is included requiring certain regulatory agencies to provide a report on increasing public participation in rulemaking, improving coordination among Federal agencies, and identifying ineffective or excessively burdensome regulations.

Section 624. Language is included prohibiting the obligation of funds in fiscal year 2016 from the Securities and Exchange Commission Reserve Fund established by the Dodd-Frank Wall Street Reform and Consumer Protection Act.

Section 625. Language is included prohibiting funds for the Securities and Exchange Commission to require the disclosure of political contributions, contributions to tax exempt organizations, or dues paid to trade associations.

Section 626. Language is included repealing the indemnification requirement for swap data repositories and replaces it with a confidentiality agreement.

Section 627. Language is included prohibiting agencies from requiring Internet Service Providers (ISPs) to disclose electronic communications information in a manner that violates the Fourth Amendment.

Section 628. Language is included prohibiting the Federal Communications Commission (FCC) from implementing, administering, or enforcing any rule unless the FCC publishes the text of the rule 21 days before a vote on the rule.

Section 629. Language is included prohibiting the Federal Communications Commission from regulating rates for either broadband or wireless internet providers.

Section 630. Language is included prohibiting the Federal Communications Commission from implementing FCC Order 15–24 regarding open internet until specific court challenges have been resolved.

Section 631. Language is included prohibiting the Financial Stability Oversight Council from designating nonbanks as systemically important financial institutions until it identifies the risks to financial stability presented by the nonbank and allows the nonbank to present a plan to modify its business, structure, or operation to mitigate the identified risk prior to final designation.

Section 632. Language is included prohibiting the Bureau of Consumer Financial Protection from implementing a rule regarding the use of arbitration until the Bureau addresses certain requirements.

Section 633. Language is included prohibiting, in fiscal year 2016, implementation of a rule adopted by the Federal Communications Commission on March 31, 2014 (FCC 14–28) related to joint sales agreements.

TITLE VII—GENERAL PROVISIONS—GOVERNMENT-WIDE

In addition, the bill provides the following provisions under this title:

Section 701. Language is included 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. Language is included establishing price limitations on vehicles to be purchased by the Federal Government with certain exceptions.

Section 703. Language is included allowing funds made available to agencies for travel to also be used for quarters allowances and cost-of-living allowances.

Section 704. Language is included prohibiting the employment of noncitizens with certain exceptions.

Section 705. Language is included giving agencies the authority to pay General Services Administration bills for space renovation and other services.

Section 706. Language is included allowing agencies to finance the costs of recycling and waste prevention programs with proceeds from the sale of materials recovered through such programs.

Section 707. Language is included providing that funds made available to corporations and agencies subject to 31 U.S.C. 91 may pay rent and other service costs in the District of Columbia.

Section 708. Language is included prohibiting interagency financing of groups absent prior statutory approval.

Section 709. Language is included prohibiting the use of funds for enforcing regulations disapproved in accordance with the applicable law of the U.S.

Section 710. Language is included limiting the amount of funds that can be used for redecoration of offices under certain circumstances.

Section 711. Language is included allowing for interagency funding of national security and emergency telecommunications initiatives.

Section 712. Language is included 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. Language is included prohibiting the payment of any employee who prohibits, threatens or prevents another employee from communicating with Congress.

Section 714. Language is included prohibiting Federal training not directly related to the performance of official duties.

Section 715. Language is included prohibiting, other than for normal and recognized executive-legislative relationships, propaganda, publicity and lobbying by executive agency personnel in support or defeat of legislative initiatives.

Section 716. Language is included prohibiting any Federal agency from disclosing an employee's home address to any labor organization, absent employee authorization or court order.

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

Section 718. Language is included prohibiting the use of funds for propaganda and publicity purposes not authorized by Congress.

Section 719. Language is included directing agency employees to use official time in an honest effort to perform official duties.

Section 720. Language is included allowing the use of funds to finance an appropriate share of the Federal Accounting Standards Advisory Board.

Section 721. Language is included allowing agencies to transfer $17,000,000 to the Government-wide Policy account of the General Services Administration to finance an appropriate share of various government-wide boards and councils.

Section 722. Language is included permitting breast feeding in a Federal building or on Federal property if the woman and child are authorized to be there.

Section 723. Language is included permitting interagency funding of the National Science and Technology Council and provides for a report on the budget and resources of the National Science and Technology Council.

Section 724. Language is included requiring documents involving the distribution of Federal funds to indicate the agency providing the funds and the amount provided.

Section 725. Language is included prohibiting the use of funds to monitor personal access or use of Internet sites or to collect, review, or obtain any personally identifiable information relating to access to or use of an Internet site.

Section 726. Language is included requiring health plans participating in the Federal Employees Health Benefits Program to provide contraceptive coverage and provides exemptions to certain religious plans.

Section 727. Language is included supporting strict adherence to anti-doping activities.

Section 728. Language is included allowing funds for official travel to be used by departments and agencies, if consistent with OMB Circular A–126, to participate in the fractional aircraft ownership pilot program.

Section 729. Language is included prohibiting funds for implementation of Office of Personnel Management regulations limiting detailees to the Legislative Branch, and implementing limitations on the Coast Guard Congressional Fellowship Program.

Section 730. Language is included restricting the use of funds for Federal law enforcement training facilities.

Section 731. Language is included prohibiting Executive Branch agencies from creating prepackaged news stories that are broadcast or distributed in the United States unless the story includes a clear notification within the text or audio of that news story that the prepackaged news story was prepared or funded by that executive branch agency.

Section 732. Language is included prohibiting use of funds in contravention of section 552a of title 5, United States Code (the Privacy Act) and regulations implementing that section.

Section 733. Language is included prohibiting funds from being used for any Federal Government contract with any foreign incorporated entity which is treated as an inverted domestic corporation.

Section 734. Language is included requiring agencies to pay a fee to the Office of Personnel Management for processing retirement of employees who separate under Voluntary Early Retirement Authority or who receive Voluntary Separation Incentive payments.

Section 735. Language is included prohibiting funds to require any entity submitting an offer for a Federal contract or participating in an acquisition to disclose political contributions.

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

Section 737. Language is included limiting the pay increases of certain prevailing rate employees.

Section 738. Language is included 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. Language is included requiring agencies to submit reports to Inspectors General concerning expenditures for agency conferences.

Section 740. Language is included prohibiting funds to be used to increase, eliminate, or reduce funding for a program or project unless such change is made pursuant to reprogramming or transfer provisions.

Section 741. Language is included ensuring contractors are not prevented from reporting waste, fraud, or abuse by signing confidentiality agreements that would prohibit such disclosure.

Section 742. Language is included prohibiting the expenditure of funds for the implementation of certain nondisclosure agreements unless certain provisions are included in the agreements.

Section 743. Language is included 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 further action is not necessary to protect the interests of the Government.

Section 744. Language is included 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 made a determination that further action is not necessary to protect the interests of the Government.

Section 745. Language is included prohibiting funds from implementing, administering, carrying out, modifying, revising, or enforcing Executive Order 13690.

Section 746. Language is included concerning the non-application of these general provisions to title IV and to title VIII.

TITLE VIII—GENERAL PROVISIONS—DISTRICT OF COLUMBIA

In addition, the bill provides the following provisions under this title:

Section 801. Language is included that appropriates funds for refunding overpayments of taxes collected and for paying settlements and judgments against the District of Columbia government.

Section 802. Language is included prohibiting the use of Federal funds for publicity or propaganda purposes.

Section 803. Language is included establishing reprogramming procedures for Federal and local funds.

Section 804. Language is included prohibiting the use of Federal funds to provide salaries or other costs associated with the offices of United States Senator or Representative.

Section 805. Language is included restricting the use of official vehicles to official duties.

Section 806. Language is included prohibiting the use of Federal funds 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. Language is included prohibiting the use of Federal funds for needle exchange programs.

Section 808. Language is included providing for a "conscience clause" on legislation that pertains to contraceptive coverage by health insurance plans.

Section 809. Language is included prohibiting the use of Federal funds to legalize or reduce penalties associated with the possession, use, or distribution on any schedule I substance under the Controlled Substances Act or any tetrahydrocannabinols derivative.

Language is also included prohibiting local and Federal funds to legalize or reduce penalties associated with the possession, use, or distribution of any schedule I substance under the Controlled Substance Act or any tetrahydrocannabinols derivative for recreational use.

Section 810. Language is included prohibiting the use of funds for abortion except in the cases of rape or incest or if necessary to save the life of the mother.

Section 811. Language is included requiring the Chief Financial Officer (CFO) to submit a revised operating budget for all agencies in the D.C. government, no later than 30 calendar days after the enactment of this Act that realigns budgeted data with anticipated actual expenditures.

Section 812. Language is included requiring the CFO to submit a revised operating budget for D.C. Public Schools, no later than 30 calendar days after the enactment of this Act, that realigns school budgets to actual school enrollment.

Section 813. Language is included allowing the transfer of local funds and capital and enterprise funds.

Section 814. Language is included prohibiting the obligation of Federal funds beyond the current fiscal year and transfers of funds unless expressly provided herein.

Section 815. Language is included providing that not to exceed 50 percent of unobligated balances from Federal appropriations for salaries and expenses may remain available for certain purposes.

Section 816. Language is included appropriating 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 in fiscal year 2016.

Section 817. Language is included limiting references to "this Act" as referring to only this title and title IV.

Section 818. Language is included prohibiting funds from being used to carry out the Reproductive Health Non-Discrimination Amendment Act of 2014 (D.C. Law 20–261) or to implement any rule or regulation promulgated to carry out such Act.

TITLE IX—ADDITIONAL GENERAL PROVISION

Section 901. Language is included prohibiting funds to pay for an abortion or the administrative expenses in connection with a multi-State qualified health plan offered under a contract under section 1334 of the Patient Protection and Affordable Care Act which provides any benefits or coverage for abortions with exceptions where the life of the mother would be endangered if the fetus were carried to term, or the pregnancy is the result of an act of rape or incest.

Section 902. Language is included establishing a Spending Reduction Account.

APPROPRIATIONS NOT AUTHORIZED BY LAW

Pursuant to clause 3(f)(1)(B) of rule XIII of the Rules of the House of Representatives, the following table lists the appropriations in the accompanying bill which are not authorized by law for the period concerned:

[Dollars in thousands]

	Last Year of Authorization	Authorization Level	Appropriation in Last Year of Authorization	Appropriations in this bill
Title I—Department of the Treasury				
Departmental Offices	n/a	n/a	n/a	200,000
Office of Terrorism and Financial Intelligence	n/a	n/a	n/a	116,000
Office of Inspector General	n/a	n/a	n/a	35,461
Inspector General for Tax Administration	n/a	n/a	n/a	167,275
Special Inspector General for the Troubled Asset Relief Program	n/a	n/a	n/a	40,671
Financial Crimes Enforcement Network	2013	100,419	110,788	112,979
Alcohol and Tobacco Tax and Trade Bureau	n/a	n/a	n/a	105,000
Bureau of the Fiscal Service	n/a	n/a	n/a	360,000
Community Development and Financial Institutions Fund	1998	111,000	45,000	233,523
Internal Revenue Service:				
Taxpayer Services	n/a	n/a	n/a	2,231,609
Enforcement	n/a	n/a	n/a	4,325,000
Operations Support	n/a	n/a	n/a	3,300,000
Business Systems Modernization	n/a	n/a	n/a	250,000
Title II—Executive Office of the President				
Office of Management and Budget	2003	various	61,988	91,000
Office of National Drug Control Policy				
Salaries and Expenses	2010	n/a	29,575	22,047
Other Federal Drug Control Programs	various	various	105,550	109,310

[Dollars in thousands]

	Last Year of Authorization	Authorization Level	Appropriation in Last Year of Authorization	Appropriations in this bill
High Intensity Drug Trafficking Areas	2011	280,000	238,522	250,000
Information Technology Oversight and Reform	n/a	n/a	n/a	20,000
Title IV—District of Columbia				
Federal Payment for the DC National Guard	n/a	n/a	n/a	435
Federal Payment for Judicial Commissions	n/a	n/a	n/a	565
Federal Payment for Testing and Treatment of HIV/AIDs	n/a	n/a	n/a	5,000
Federal Payment for Resident Tuition Support	2012	such sums	30,000	20,000
Title V—Independent Agencies				
Election Assistance Commission	2005	n/a	13,888	4,800
Federal Communications Commission	1991	such sums	115,794	314,884
Federal Election Commission	1981	9,400	9,662	76,119
Federal Trade Commission	1998	111,000	106,500	302,500
General Services Administration [1]	n/a	n/a	n/a	−1,122,214
National Historical Publications and Records Commission	2009	10,000	11,250	5,000
Office of Government Ethics	2007	such sums	11,148	15,742
Office of Special Counsel	2007	such sums	15,524	24,119
Merit Systems Protection Board	2007	such sums	29,110	47,415

[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 USC 592. Various provisions of law authorized other GSA activities including Operating Expenses, Government-Wide Policy, Federal Citizens Service Fund, and allowances for former Presidents, many of which have expired.

Comparison With the Budget Resolution

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

SUBCOMMITTEE ON FINANCIAL SERVICES AND GENERAL GOVERNMENT

[In Millions of Dollars]

	302b allocation		This bill	
	Budget Authority	Outlays	Budget Authority	Outlays *
General purpose discretionary	20,250	22,092	20,250	21,957
Mandatory	21,512	21,505	21,512	21,505

* Includes outlays from prior year budget authority.

Five-Year Outlay Projections

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

[In Millions of Dollars]

	Outlays
2016	*38,008
2017	3,149
2018	−180
2019	−647
2020 and future years	−4,781

*Excludes outlays from prior-year budget authority.

FINANCIAL ASSISTANCE TO STATE AND LOCAL GOVERNMENTS

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

[In Millions of Dollars]

	Budget Authority	Outlays
Financial assistance to State and local governments for 2016	434	*432

*Excludes outlays from prior-year budget authority.

PROGRAM DUPLICATION

No provision of this bill establishes or reauthorizes a program of the Federal Government known to be duplicative of another Federal program, a program that was included in any report from the Government Accountability Office to Congress pursuant to section 21 of Public Law 111–139, or a program related to a program identified in the most recent Catalog of Federal Domestic Assistance.

DIRECTED RULE MAKING

The bill does not direct any rule making.

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY

The following table provides a detailed summary, for each Department and agency, comparing the amounts recommended in the bill with amounts enacted for fiscal year 2015 and budget estimates presented for fiscal year 2016.

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2015
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2016
(Amounts in thousands)

	FY 2015 Enacted	FY 2016 Request	Bill	Bill vs. Enacted	Bill vs. Request
TITLE I - DEPARTMENT OF THE TREASURY					
Departmental Offices					
Salaries and Expenses	210,000	331,837	200,000	-10,000	-131,837
Office of Terrorism and Financial Intelligence	---	(109,609)	---	---	(-109,609)
Office of Terrorism and Financial Intelligence	112,500	---	116,000	+3,500	+116,000
Department-wide Systems and Capital Investments Programs	2,725	10,690	---	-2,725	-10,690
Office of Inspector General	35,351	35,416	35,416	+65	---
Treasury Inspector General for Tax Administration	158,210	167,275	167,275	+9,065	---
Special Inspector General for TARP	34,234	40,671	40,671	+6,437	---
Financial Crimes Enforcement Network	112,000	112,979	112,979	+979	---
Subtotal, Departmental Offices	665,020	698,868	672,341	+7,321	-26,527
Treasury Forfeiture Fund (rescission)	-769,000	-875,000	-721,000	+48,000	+154,000
Total, Departmental Offices	-103,980	-176,132	-48,659	+55,321	+127,473
Bureau of the Fiscal Service	348,184	363,850	360,000	+11,816	-3,850
Alcohol and Tobacco Tax and Trade Bureau	100,000	101,439	105,000	+5,000	+3,561
Community Development Financial Institutions Fund Program Account	230,500	233,523	233,523	+3,023	---
Payment of Government Losses in Shipment	2,000	2,000	2,000	---	---
Total, Department of the Treasury, non-IRS	576,704	524,680	651,864	+75,160	+127,184

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2015
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2016
(Amounts in thousands)

	FY 2015 Enacted	FY 2016 Request	Bill	Bill vs. Enacted	Bill vs. Request
Internal Revenue Service					
Taxpayer Services	2,156,554	2,408,803	2,231,609	+75,055	-177,194
Enforcement	4,860,000	5,047,732	4,325,000	-535,000	-722,732
Program integrity initiatives	---	352,100	---	---	-352,100
Subtotal	4,860,000	5,399,832	4,325,000	-535,000	-1,074,832
Operations Support	3,638,446	4,428,061	3,300,000	-338,446	-1,128,061
Program integrity initiatives	---	315,197	---	---	-315,197
Subtotal	3,638,446	4,743,258	3,300,000	-338,446	-1,443,258
Business Systems Modernization	290,000	379,178	250,000	-40,000	-129,178
Total, Internal Revenue Service	10,945,000	12,931,071	10,106,609	-838,391	-2,824,462
Total, title I, Department of the Treasury	11,521,704	13,455,751	10,758,473	-763,231	-2,697,278
Appropriations	(12,290,704)	(14,330,751)	(11,479,473)	(-811,231)	(-2,851,278)
Rescissions	(-769,000)	(-875,000)	(-721,000)	(+48,000)	(+154,000)
(Mandatory)	(2,000)	(2,000)	(2,000)	---	---
(Discretionary)	(11,519,704)	(13,453,751)	(10,756,473)	(-763,231)	(-2,697,278)

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2015
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2016
(Amounts in thousands)

	FY 2015 Enacted	FY 2016 Request	Bill	Bill vs. Enacted	Bill vs. Request
TITLE II - EXECUTIVE OFFICE OF THE PRESIDENT AND FUNDS APPROPRIATED TO THE PRESIDENT					
The White House					
Salaries and Expenses	55,000	55,214	55,000	---	-214
Executive Residence at the White House:					
Operating Expenses	12,700	12,723	12,700	---	-23
White House Repair and Restoration	625	750	625	---	-125
Subtotal	13,325	13,473	13,325	---	-148
Council of Economic Advisers	4,184	4,201	4,184	---	-17
National Security Council and Homeland Security Council	12,600	13,069	12,600	---	-469
Office of Administration	111,300	96,116	96,000	-15,300	-116
Total, The White House	196,409	182,073	181,109	-15,300	-964

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2015
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2016
(Amounts in thousands)

	FY 2015 Enacted	FY 2016 Request	Bill	Bill vs. Enacted	Bill vs. Request
Office of Management and Budget	91,750	97,441	91,000	-750	-6,441
Office of National Drug Control Policy					
Salaries and Expenses	22,647	20,047	20,047	-2,600	---
High Intensity Drug Trafficking Areas Program	245,000	193,400	250,000	+5,000	+56,600
Other Federal Drug Control Programs	107,150	95,436	109,310	+2,160	+13,874
Total, Office of National Drug Control Policy	374,797	308,883	379,357	+4,560	+70,474
Unanticipated Needs	800	1,000	---	-800	-1,000
Information Technology Oversight and Reform	20,000	35,200	20,000	---	-15,200
Special Assistance to the President and Official Residence of the Vice President:					
Salaries and Expenses	4,211	4,228	4,211	---	-17
Operating Expenses	299	299	299	---	---
Subtotal	4,510	4,527	4,510	---	-17
Total, title II, Executive Office of the President and Funds Appropriated to the President	688,266	629,124	675,976	-12,290	+46,852

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2015
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2016
(Amounts in thousands)

	FY 2015 Enacted	FY 2016 Request	Bill	Bill vs. Enacted	Bill vs. Request
TITLE III - THE JUDICIARY					
Supreme Court of the United States					
Salaries and Expenses:					
Salaries of Justices	2,527	2,557	2,557	+30	---
Other salaries and expenses	74,967	75,717	75,500	+533	-217
Subtotal	77,494	78,274	78,057	+563	-217
Care of the Building and Grounds	11,640	9,953	9,953	-1,687	---
Total, Supreme Court of the United States	89,134	88,227	88,010	-1,124	-217
United States Court of Appeals for the Federal Circuit					
Salaries and Expenses:					
Salaries of judges	2,893	2,922	2,922	+29	---
Other salaries and expenses	30,212	30,841	30,300	+88	-541
Total, United States Court of Appeals for the Federal Circuit	33,105	33,763	33,222	+117	-541

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2015
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2016
(Amounts in thousands)

	FY 2015 Enacted	FY 2016 Request	Bill	Bill vs. Enacted	Bill vs. Request
United States Court of International Trade					
Salaries and Expenses:					
Salaries of judges	1,981	2,005	2,005	+24	---
Other salaries and expenses	17,807	18,145	18,000	+193	-145
Total, U.S. Court of International Trade	19,788	20,150	20,005	+217	-145
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	---
Other salaries and expenses	4,846,818	5,036,338	4,998,000	+151,182	-38,338
Subtotal	5,258,818	5,453,338	5,415,000	+156,182	-38,338
Vaccine Injury Compensation Trust Fund	5,423	6,045	6,000	+577	-45
Defender Services	1,016,499	1,057,616	1,057,616	+41,117	---
Fees of Jurors and Commissioners	52,191	52,411	48,400	-3,791	-4,011
Court Security	513,975	542,390	537,000	+23,025	-5,390
Total, Courts of Appeals, District Courts, and Other Judicial Services	6,846,906	7,111,800	7,064,016	+217,110	-47,784

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2015
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2016
(Amounts in thousands)

	FY 2015 Enacted	FY 2016 Request	Bill	Bill vs. Enacted	Bill vs. Request
Administrative Office of the United States Courts					
Salaries and Expenses	84,399	87,590	85,000	+601	-2,590
Federal Judicial Center					
Salaries and Expenses	26,959	27,679	27,250	+291	-429
United States Sentencing Commission					
Salaries and Expenses	16,894	17,540	17,200	+306	-340
Total, title III, the Judiciary	7,117,185	7,386,749	7,334,703	+217,518	-52,046
(Mandatory)	(419,401)	(424,484)	(424,484)	(+5,083)	---
(Discretionary)	(6,697,784)	(6,962,265)	(6,910,219)	(+212,435)	(-52,046)

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2015
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2016
(Amounts in thousands)

	FY 2015 Enacted	FY 2016 Request	Bill	Bill vs. Enacted	Bill vs. Request
TITLE IV - DISTRICT OF COLUMBIA					
Federal Payment for Resident Tuition Support.....	30,000	40,000	20,000	-10,000	-20,000
Federal Payment for Emergency Planning and Security Costs in the District of Columbia.....	12,500	14,900	12,500	---	-2,400
Federal Payment to the District of Columbia Courts....	245,110	274,401	259,100	+13,990	-15,301
Federal Payment for Defender Services in District of Columbia Courts.....	49,890	49,890	49,890	---	---
Federal Payment to the Court Services and Offender Supervision Agency for the District of Columbia.....	234,000	244,763	242,750	+8,750	-2,013
Federal Payment to the District of Columbia Public Defender Service.....	41,231	40,889	40,889	-342	---
Federal Payment to the District of Columbia Water and Sewer Authority.....	14,000	24,300	---	-14,000	-24,300
Federal Payment to the Criminal Justice Coordinating Council.....	1,900	1,900	1,900	---	---
Federal Payment for Judicial Commissions.....	565	565	565	---	---

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2015
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2016
(Amounts in thousands)

	FY 2015 Enacted	FY 2016 Request	Bill	Bill vs. Enacted	Bill vs. Request
Federal Payment for School Improvement	45,000	43,200	45,000	---	+1,800
Federal Payment for the D.C. National Guard	435	435	435	---	---
Federal payment for Mass Transit Innovation Plan	---	1,000	---	---	-1,000
Federal payment for Climate Risk Management	---	750	---	---	-750
Federal payment for Solar Power Initiative	---	1,000	---	---	-1,000
Federal Payment for Redevelopment of the St. Elizabeth's Hospital Campus	---	9,800	---	---	-9,800
Federal payment for Permanent Supportive Housing	---	6,000	---	---	-6,000
Federal Payment for Testing and Treatment of HIV/AIDS	5,000	5,000	5,000	---	---
Federal Payment for D.C. Commission on the Arts and Humanities Grants	---	1,000	---	---	-1,000
Total, Title IV, District of Columbia	679,631	759,793	678,029	-1,602	-81,764

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2015
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2016
(Amounts in thousands)

	FY 2015 Enacted	FY 2016 Request	Bill	Bill vs. Enacted	Bill vs. Request
TITLE V - OTHER INDEPENDENT AGENCIES					
Administrative Conference of the United States	3,100	3,207	3,100	---	-107
Consumer Product Safety Commission	123,000	129,000	122,000	-1,000	-7,000
Election Assistance Commission	10,000	9,600	4,800	-5,200	-4,800
Federal Communications Commission					
Salaries and Expenses	339,844	388,000	314,844	-25,000	-73,156
Offsetting fee collections - current year	-339,844	-388,000	-314,844	+25,000	+73,156
Direct appropriation	---	---	---	---	---
Federal Deposit Insurance Corporation: Office of Inspector General (by transfer)	(34,568)	(34,568)	(34,568)	---	---
Federal Election Commission	67,500	76,119	76,119	+8,619	---
Federal Labor Relations Authority	25,548	26,550	26,550	+1,002	---
Federal Trade Commission					
Salaries and Expenses	293,000	309,206	302,500	+9,500	-6,706
Offsetting fee collections - current year	-100,000	-124,000	-124,000	-24,000	---
Offsetting fee collections, telephone database	-14,000	-14,000	-14,000	---	---
Direct appropriation	179,000	171,206	164,500	-14,500	-6,706

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2015
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2016
(Amounts in thousands)

	FY 2015 Enacted	FY 2016 Request	Bill	Bill vs. Enacted	Bill vs. Request
General Services Administration					
Federal Buildings Fund					
Limitations on Availability of Revenue:					
Construction and acquisition of facilities	509,670	1,257,997	---	-509,670	-1,257,997
Repairs and alterations	818,160	1,247,067	675,000	-143,160	-572,067
Rental of space	5,666,348	5,579,055	5,500,055	-166,293	-79,000
Building operations	2,244,132	2,288,076	2,260,000	+15,868	-28,076
Subtotal, Limitations on availability of revenue	9,238,310	10,372,195	8,435,055	-803,255	-1,937,140
Rental income to fund	-9,917,667	-9,807,722	-9,807,722	+109,945	---
Total, Federal Buildings Fund	-679,357	564,473	-1,372,667	-693,310	-1,937,140
Government-wide Policy	58,000	62,022	58,000	---	-4,022
Operating Expenses	61,049	58,560	58,550	-2,499	-10
Procurement Identifier Initiative	---	3,000	---	---	-3,000
Office of Inspector General	65,000	67,803	65,000	---	-2,803
Allowances and Office Staff for Former Presidents	3,250	3,277	1,625	-1,625	-1,652
Federal Citizen Services Fund	53,294	58,428	54,000	+706	-4,428
Pre-Election Presidential Transition	---	13,278	13,278	+13,278	---
Total, General Services Administration	-438,764	830,841	-1,122,214	-683,450	-1,953,055

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2015
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2016
(Amounts in thousands)

	FY 2015 Enacted	FY 2016 Request	Bill	Bill vs. Enacted	Bill vs. Request
Harry S Truman Scholarship Foundation	750	---	---	-750	---
Merit Systems Protection Board					
Salaries and Expenses	42,740	45,070	45,070	+2,330	---
Limitation on administrative expenses	2,345	2,345	2,345	---	---
Total, Merit Systems Protection Board	45,085	47,415	47,415	+2,330	---
Morris K. Udall and Stewart L. Udall Foundation					
Morris K. Udall and Stewart L. Udall Trust Fund	1,995	1,995	---	-1,995	-1,995
Environmental Dispute Resolution Fund	3,400	3,420	---	-3,400	-3,420
Total, Morris K. Udall and Stewart L Udall Foundation	5,395	5,415	---	-5,395	-5,415

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2015
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2016
(Amounts in thousands)

	FY 2015 Enacted	FY 2016 Request	Bill	Bill vs. Enacted	Bill vs. Request
National Archives and Records Administration					
Operating Expenses	365,000	372,393	369,000	+4,000	-3,393
Reduction of debt	-19,514	-21,208	-21,208	-1,694	---
Subtotal	345,486	351,185	347,792	+2,306	-3,393
Office of the Inspector General	4,130	4,180	4,180	+50	---
Repairs and Restoration	7,600	7,500	7,500	-100	---
National Historical Publications and Records Commission Grants Program	5,000	5,000	5,000	---	---
Total, National Archives and Records Administration	362,216	367,865	364,472	+2,256	-3,393
National Credit Union Administration					
Community Development Revolving Loan Fund	2,000	2,000	2,000	---	---
Office of Government Ethics	15,420	15,742	15,742	+322	---

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2015
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2016
(Amounts in thousands)

	FY 2015 Enacted	FY 2016 Request	Bill	Bill vs. Enacted	Bill vs. Request
Office of Personnel Management					
Salaries and Expenses	96,039	120,688	120,606	+24,567	-82
Limitation on administrative expenses	118,425	124,550	124,550	+6,125	---
Subtotal, Salaries and Expenses	214,464	245,238	245,156	+30,692	-82
Office of Inspector General	4,384	4,365	4,365	-19	---
Limitation on administrative expenses	21,340	22,479	22,479	+1,139	---
Subtotal, Office of Inspector General	25,724	26,844	26,844	+1,120	---
Total, Office of Personnel Management	240,188	272,082	272,000	+31,812	-82
Office of Special Counsel	22,939	24,119	24,119	+1,180	---
Postal Regulatory Commission	14,700	15,500	15,200	+500	-300
Privacy and Civil Liberties Oversight Board	7,500	23,297	19,500	+12,000	-3,797
Recovery and Accountability Transparency Board	18,000	---	---	-18,000	---
Securities and Exchange Commission	1,500,000	1,722,000	1,500,000	---	-222,000
SEC fees	-1,500,000	-1,722,000	-1,500,000	---	+222,000
SEC Reserve Fund (rescission)	-25,000	---	-74,000	-49,000	-74,000
SEC Reserve Fund (limitation)	---	---	---	---	---
Selective Service System	22,500	22,900	22,500	---	-400

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2015
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2016
(Amounts in thousands)

	FY 2015 Enacted	FY 2016 Request	Bill	Bill vs. Enacted	Bill vs. Request
Small Business Administration					
Salaries and expenses	257,000	281,938	257,000	---	-24,938
Entrepreneurial Development Programs	220,000	206,250	223,600	+3,600	+17,350
Office of Inspector General	19,400	19,900	19,900	+500	---
Office of Advocacy	9,120	9,120	9,120	---	---
Business Loans Program Account:					
Direct loans subsidy	2,500	3,338	3,338	+838	---
Guaranteed loans subsidy	45,000	---	---	-45,000	---
Administrative expenses	147,726	152,726	152,726	+5,000	---
Total, Business loans program account	195,226	156,064	156,064	-39,162	---
Disaster Loans Program Account:					
Administrative expenses	186,858	28,029	186,858	---	+158,829
Disaster relief category	---	158,829	---	---	-158,829
Total, Small Business Administration	887,604	860,130	852,542	-35,062	-7,588

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2015
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2016
(Amounts in thousands)

	FY 2015 Enacted	FY 2016 Request	Bill	Bill vs. Enacted	Bill vs. Request
United States Postal Service					
Payment to the Postal Service Fund	29,000	---	55,075	+26,075	+55,075
Advance appropriations	41,000	67,234	---	-41,000	-67,234
Total, Payment to the Postal Service Fund	70,000	67,234	55,075	-14,925	-12,159
Office of Inspector General	243,883	250,729	243,883	---	-6,846
Total, United States Postal Service	313,883	317,963	298,958	-14,925	-19,005
United States Tax Court	51,300	53,800	51,000	-300	-2,800
Total, title V, Independent Agencies	1,953,864	3,274,751	1,186,303	-767,561	-2,088,448
Appropriations	(1,937,864)	(3,048,688)	(1,260,303)	(-677,561)	(-1,788,385)
Rescissions	(-25,000)	---	(-74,000)	(-49,000)	(-74,000)
Disaster relief category	---	(158,829)	---	---	(-158,829)
Advances	(41,000)	(67,234)	---	(-41,000)	(-67,234)
(by transfer)	(34,568)	(34,568)	(34,568)	---	---
(Mandatory)	---	---	---	---	---
(Discretionary)	(1,953,864)	(3,274,751)	(1,186,303)	(-767,561)	(-2,088,448)

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2015
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2016
(Amounts in thousands)

	FY 2015 Enacted	FY 2016 Request	Bill	Bill vs. Enacted	Bill vs. Request
TITLE VI - GENERAL PROVISIONS					
Mandatory appropriations (Sec. 617)	20,980,050	20,961,450	20,961,450	-18,600	---
Financial Stability Oversight Council (Sec. 631)	---	---	2,000	+2,000	+2,000
Grand total	42,940,700	46,467,618	41,596,934	-1,343,766	-4,870,684
Appropriations	(43,693,700)	(47,116,555)	(42,391,934)	(-1,301,766)	(-4,724,621)
Rescissions	(-794,000)	(-875,000)	(-795,000)	(-1,000)	(+80,000)
Disaster relief category	---	(158,829)	---	---	(-158,829)
Advances	(41,000)	(67,234)	---	(-41,000)	(-67,234)
(by transfer)	(34,568)	(34,568)	(34,568)	---	---
Discretionary total	21,570,000	25,054,450	20,250,000	-1,320,000	-4,804,450

DISSENTING VIEWS OF THE HON. NITA LOWEY AND HON. JOSE E. SERRANO

We thank Chairman Crenshaw and his staff for their work in sharing information and keeping a professional process in place. It is a testament to our relationships that we are able to work through controversial issues in a respectful manner, despite clear differences on this bill.

As a result of the Majority's refusal to come together to work on a reasonable, realistic appropriations allocation, this subcommittee took the largest percentage cut from last year's level. The fiscal year (FY) 2016 bill approved by the Committee provides net budget authority of $20.250 billion, a cut of $1.3 billion (6%) below the FY 2015 level and $4.8 billion (19%) below the Administration's request. This grossly inadequate allocation creates unworkable shortcomings that will hurt programs that protect families, investors, and consumers, while rewarding tax cheats—not honest, hard-working Americans—by failing to provide sufficient funding to enforce tax law and assist taxpayers.

At the same time, the bill is used as a vehicle for the most extreme policy priorities of the Republican majority. It would undermine key elements of the Affordable Care Act (ACA) and Dodd-Frank financial reform, diminish women's access to legal health services, meddle in the District of Columbia's internal affairs, undermine the President's Cuba policy, and prevent fair treatment of internet content to benefit the interests of a few large corporations.

WALL STREET REFORM

Without crucial resources for the Securities and Exchange Commission (SEC) to police financial markets, this bill invites mischief by bad actors that could again hurt American investors. A cut of $222 million below the President's request leads to less enforcement and hinders the ongoing implementation of the Dodd-Frank Wall Street Reform and Consumer Protection Act. Dodd-Frank is the law of the land and was enacted to deter truly outrageous behavior in our financial sector. Without proper SEC enforcement, we cannot expect to prevent the exact malfeasance Dodd-Frank set out to stop.

Because the SEC is deficit-neutral, as a fee-funded agency, full funding at the President's request would not cost a dime in taxpayer dollars, but would make significant strides in greater enforcement and promulgation of Dodd-Frank required rules as well as vast improvements to the agency's information technology infrastructure. We offered an amendment during Committee consideration to fully fund the SEC, but it was rejected by the majority.

TAXPAYER SERVICES

The Internal Revenue Service (IRS) is slashed by almost $900 million below the 2015 level and an astounding $2.8 billion below the level requested by the President. The IRS's funding has been artificially low due to the sequester, the budget deal made to end the government shutdown, and last year's draconian cuts of $345.6 million below the FY 2014 level. This bill's further cuts will bring the IRS to below FY 2004 levels and, in real terms, less than the 1991 budget—25 years ago when there were 38 million fewer individual taxpayers and a far less complicated tax code.

As a result, the IRS will operate with 7,000 fewer staff, thereby ensuring that tax cheats will not be pursued as vigorously and resulting in approximately $12 billion less in enforcement revenue than the IRS could have collected if FY 2010 staffing levels had been maintained. Also, although the bill allocates a $75 million increase for phone level of service, correspondence, and identity theft work, these funds would at best prevent further degradation to the taxpayer experience by allowing the IRS to maintain the current year's unacceptable phone level of service of 38% with waiting times still averaging half an hour for those who do get answers. As many as 28 million taxpayers would be unable to reach the IRS for assistance. That is unacceptable.

Taxpayer questions will go unanswered, tax cheats will go unchecked, revenue will go uncollected, and the deficit will increase due to these cuts. It simply does not make economic or budgetary sense.

INFRASTRUCTURE INVESTMENT

This bill dramatically cuts investment in our Nation's infrastructure at a moment when our buildings and facilities are aging rapidly and are in serious need of improvement. The General Services Administration (GSA) receives no new construction funding in this bill. This will prevent the agency from moving forward on important projects across the country, including the Department of Homeland Security consolidation at St. Elizabeth's; Columbus, New Mexico Land Port of Entry; Alexandria Bay, New York Land Port of Entry; and a Federal Courthouse in Nashville, Tennessee. GSA's projects are critical for Federal agencies to accomplish their missions and provide needed construction jobs across the country.

WOMEN'S RIGHTS

This bill has become the central target for the majority's efforts to remove women's reproductive health choices in the District of Columbia (DC) and across the country. Restrictions in the bill attack the ACA, which is providing millions more Americans with access to affordable health care, as well as the provision of the full range of reproductive services coverage for all health benefits programs provided under the Act. ACA is the law of the land, upheld by the Supreme Court, and should not be under attack year after year in this bill. In addition, restrictions on DC using its own tax revenue to provide access to legal abortion services for low-income women are outrageous. To make matters worse, the Committee adopted a majority-sponsored amendment that allows DC employ-

ers to discriminate against employees if they disagree with the employee's reproductive health decisions, including use of contraception, in-vitro fertilization, medically necessary abortion, and even the decision to have children outside of marriage.

CONCLUSION

Democrats attempted to address many of these inadequacies through the amendment process in Committee. We even offered an amendment in Committee to remove twenty-one partisan riders, including those affecting the SEC, CFPB and other agencies, the District of Columbia, efforts to improve diplomatic relations with Cuba, the FCC's order on open internet, and federal employee health benefits. The majority strongly rejected these efforts. Instead, more controversial riders were added during Committee mark-up including those prohibiting funds for the Financial Stability Oversight Council to designate non-banks as systemically important financial institutions (SIFIs) without allowing non-banks to change their business practices prior to designation, prohibiting funds for the IRS to audit churches that are 501(c)(3)s unless that audit is approved by the Commissioner and certain notifications are made to Congress; prohibiting the CFPB from issuing a final rule on arbitration until the Bureau conducts further studies; stopping implementation of the FCC's joint sales agreement rule; prohibiting DC from using federal or local funds to implement or enforce the Reproductive Health Non-Discrimination Amendment Act; and banning funds for abortion in multi-state health plans under the ACA.

A rare bright spot in the mark-up was an amendment offered by Representative Chaka Fattah (D–PA) requiring the United States Postal Service to maintain and comply with July 2012 service standards for First Class Mail and periodicals. It passed with bipartisan support. The amendment requires the Postal Service to restore the service standards that were in place before it degraded mail delivery standards by virtually eliminating overnight delivery of First-Class mail on January 5th of this year. Our constituents deserve a Postal Service that works, and delayed mail harms businesses, rural America, and our economy.

We appreciate the Chairman's efforts to adequately fund the Small Business Administration, the Community Development Financial Institutions Fund, the Federal Judiciary, and anti-terrorism programs at the Department of Treasury. However, this dismal bill remains marred by unacceptably low funding levels and controversial riders. The functions carried out by agencies in this bill are vital to taxpayers, consumers, businesses, and the economy as a whole. Shortchanging these functions does nothing to help our economic growth, create jobs, or reduce the deficit; in fact, this bill makes our markets less secure, reduces spending on infrastructure, and increases the deficit. In its current form, we cannot support the bill.

NITA M. LOWEY.
JOSÉ E. SERRANO.

○