

[COMMITTEE PRINT]

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FINANCIAL SERVICES AND GENERAL GOVERNMENT
APPROPRIATIONS BILL, 2015

JUNE —, 2014.—Ordered to be printed

Mr. UDALL of New Mexico, from the Committee on Appropriations,
submitted the following

REPORT

[To accompany S. 0000]

The Committee on Appropriations reports an original bill (S. 0000) making appropriations for financial services and general government for the fiscal year ending September 30, 2015, and for other purposes, reports favorably thereon and recommends that the bill do pass.

Amounts of new budget (obligational) authority for fiscal year 2015

Total of bill as reported to the Senate	\$44,073,071,000
Amount of 2014 appropriations	43,216,799,000
Amount of 2015 budget estimate	45,222,255,000
Bill as recommended to Senate compared to—	
2014 appropriations	+ 856,272,000
2015 budget estimate	– 1,149,184,000

CONTENTS

	Page
Overview and Summary of the Bill	00
Program, Project, and Activity	00
Reprogramming Guidelines	00
Relationship With Budget Offices	00
Congressional Budget Justifications	00
Agency Reports	00
Title I: Department of the Treasury:	
Departmental Offices	00
Department-wide Systems and Capital Investments Programs	00
Office of Inspector General	00
Treasury Inspector General for Tax Administration	00
Special Inspector General for the Troubled Asset Relief Program	00
Financial Crimes Enforcement Network	00
Treasury Forfeiture Fund	00
Bureau of the Fiscal Service	00
Alcohol and Tobacco Tax and Trade Bureau	00
United States Mint	00
Community Development Financial Institutions Fund	00
Bureau of Engraving and Printing	00
Internal Revenue Service	00
Taxpayer Services	00
Enforcement	00
Operations Support	00
Business Systems Modernization	00
Administrative Provisions—Internal Revenue Service	00
Administrative Provisions—Department of the Treasury	00
Title II: Executive Office of the President and Funds Appropriated to the President:	
Compensation of the President	00
The White House	00
Executive Residence at the White House	00
White House Repair and Restoration	00
Council of Economic Advisers	00
National Security Council and Homeland Security Council	00
Office of Administration	00
Office of Management and Budget	00
Office of National Drug Control Policy	00
Federal Drug Control Programs:	
High Intensity Drug Trafficking Areas Program	00
Other Federal Drug Control Programs	00
Unanticipated Needs	00
Data-Driven Innovation	00
Information Technology Oversight and Reform	00
Special Assistance to the President	00
Official Residence of the Vice President	00
Administrative Provisions—Executive Office of the President and Funds Appropriated to the President	00
Title III: The Judiciary:	
Supreme Court of the United States	00
Care of the Building and Grounds	00
United States Court of Appeals for the Federal Circuit	00
United States Court of International Trade	00
Courts of Appeals, District Courts, and Other Judicial Services	00
Vaccine Injury Compensation Trust Fund	00
Defender Services	00
Fees of Jurors and Commissioners	00
Court Security	00
Administrative Office of the United States Courts	00
Federal Judicial Center	00
Judicial Retirement Funds	00
United States Sentencing Commission	00

Title III—Continued	
Administrative Provisions—The Judiciary	00
Title IV—District of Columbia:	
Federal Funds:	
Federal Payment for Resident Tuition Support	00
Federal Payment for Emergency Planning and Security Costs in the District of Columbia	00
Federal Payment to the District of Columbia Courts	00
Federal Payment for Defender Services in District of Columbia Courts	00
Federal Payment to the Court Services and Offender Supervision Agency for the District of Columbia	00
Federal Payment to the Public Defender Service for the District of Columbia	00
Federal Payment to the District of Columbia Water and Sewer Au- thority	00
Federal Payment to the Criminal Justice Coordinating Council	00
Federal Payment for Judicial Commissions	00
Federal Payment for School Improvement	00
Federal Payment for the D.C. National Guard	00
Federal Payment for HIV/AIDS Prevention	00
Federal Payment for D.C. Commission on the Arts and Humanities Grants	00
District of Columbia Funds	00
Title V—Independent Agencies:	
Administrative Conference of the United States	00
Christopher Columbus Fellowship Foundation	00
Commodity Futures Trading Commission	00
Consumer Product Safety Commission	00
Election Assistance Commission	00
Federal Communications Commission	00
Federal Deposit Insurance Corporation: Office of the Inspector General	00
Federal Election Commission	00
Federal Labor Relations Authority	00
Federal Trade Commission	00
General Services Administration	00
Harry S Truman Scholarship Foundation	00
Merit Systems Protection Board	00
Morris K. Udall and Stewart L. Udall Foundation	00
National Archives and Records Administration	00
National Credit Union Administration	00
Office of Government Ethics	00
Office of Personnel Management	00
Office of Special Counsel	00
Postal Regulatory Commission	00
Privacy and Civil Liberties Oversight Board	00
Recovery Accountability and Transparency Board	00
Securities and Exchange Commission	00
Selective Service System	00
Small Business Administration	00
United States Postal Service	00
United States Postal Service Office of Inspector General	00
United States Tax Court	00
Statement Concerning General Provisions	00
Title VI—General Provisions—This Act	00
Title VII—General Provisions—Governmentwide	00
Title VIII—General Provisions—District of Columbia	00
Compliance With Paragraph 7, Rule XVI of the Standing Rules of the Senate	00
Compliance With Paragraph 7(c), Rule XXVI of the Standing Rules of the Senate	00
Compliance With Paragraph 12, Rule XXVI of the Standing Rules of the Senate	00
Budgetary Impact of Bill	00
Comparative Statement of New Budget Authority	00

OVERVIEW AND SUMMARY OF THE BILL

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

The Committee recommends \$44,073,071,000 in discretionary and mandatory appropriations. This represents an increase of \$856,272,000 above the fiscal year 2014 enacted level, and a decrease of \$1,149,184,000 below the budget request. Of the total, \$22,673,000,000 is provided in discretionary appropriations, including \$155,000,000 for the Small Business Administration Disaster Loans Program Account designated by Congress as disaster relief pursuant to Public Law 112–25. This discretionary amount is \$1,149,184,000 below the budget request of \$23,822,184,000. Mandatory appropriations total \$21,400,071,000.

PROGRAM, PROJECT, AND ACTIVITY

During fiscal year 2015, for the purposes of the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99–177), as amended, with respect to appropriations contained in the accompanying bill, the terms “program, project, and activity” [PPA] shall mean any item for which a dollar amount is contained in appropriations acts (including joint resolutions providing continuing appropriations) or accompanying reports of the House and Senate Committees on Appropriations, or accompanying conference reports and joint explanatory statements of the committee of conference.

REPROGRAMMING GUIDELINES

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

The Committee retains the requirement that each agency submit an operating plan to the House and Senate Committees on Appropriations not later than 60 days after enactment of this act to establish the baseline for application of reprogramming and transfer authorities provided in this act. Specifically, each agency should provide a table for each appropriation with columns displaying the budget request; adjustments made by Congress; adjustments for re-

scissions, if appropriate; and the fiscal year enacted level. The table shall delineate the appropriation both by object class and by PPA. The report must also identify items of special congressional interest.

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

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

RELATIONSHIP WITH BUDGET OFFICES

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

The Committee has encountered growing difficulties in securing timely agency compliance with mandated reporting requirements. The Committee expects and directs all agencies from which reports are required to allow sufficient time to secure any necessary internal and external clearances of reports in order to satisfy congressional deadlines. The Committee strongly urges agencies to alert the Committee as far as possible in advance of any expected slippage in meeting a report delivery due date.

CONGRESSIONAL BUDGET JUSTIFICATIONS

Budget justifications are prepared not for the use of the agency, but instead are the primary tool used by the House and Senate

Committees on Appropriations to evaluate the resource requirements and fiscal needs of agencies. The Committee is aware that the format and presentation of budget materials is largely left to the agency within presentation objectives set forth by OMB. In fact, OMB Circular A-11, part 6 specifically states that the “agency should consult with your congressional committees beforehand to ensure their awareness of your plans to modify the format of agency budget documents.” The Committee expects all the budget justifications to adhere to this directive and provide the data needed to make appropriate and meaningful funding decisions.

The Committee directs that justifications submitted with the fiscal year 2016 budget requests by agencies funded under this act must contain the customary level of detailed data and explanatory statements to support the appropriations requests at the level of detail contained in the funding table included at the end of the report. Among other items, agencies shall provide a detailed discussion of proposed new initiatives, proposed changes in the agency’s financial plan from prior year enactment, and detailed data on all programs and comprehensive information on any office or agency restructurings. At a minimum, each agency must also provide adequate justification for funding and staffing changes for each individual office. Explanatory materials should compare programs, projects, and activities that are proposed for fiscal year 2016 to the fiscal year 2015 enacted level.

The Committee includes a new general provision requiring that agencies provide, as a component incorporated within their fiscal year 2016 budget justification materials submitted to the Committee, a separate table briefly describing the top management challenges for fiscal year 2015 as identified by the agency inspector general, along with an explanation of how the fiscal year 2016 budget request addresses each such management challenge.

The Committee is aware that the analytical materials required for review by the Committee are unique to each agency in this act. Therefore, the Committee expects that each agency will coordinate with the House and Senate Committees on Appropriations in advance on its planned presentation for its budget justification materials in support of the fiscal year 2016 budget request.

AGENCY REPORTS

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

conveyed concurrently to the majority and minority committee offices of both chambers of Congress.

TITLE I
DEPARTMENT OF THE TREASURY
DEPARTMENTAL OFFICES
SALARIES AND EXPENSES

Appropriations, 2014	\$312,400,000
Budget estimate, 2015	308,734,000
Committee recommendation	316,704,000

PROGRAM DESCRIPTION

The Secretary of the Treasury has the primary role in formulating and managing the domestic and international tax and financial policies of the Federal Government. The Secretary's responsibilities funded by the Departmental Offices Salaries and Expenses appropriation include: recommending and implementing U.S. domestic and international economic and tax policy; formulating fiscal policy; governing the fiscal operations of the Government; executing the Nation's financial sanction policies; disrupting and dismantling terrorist financial infrastructure; protecting the United States and the international financial system from terrorist financing, money laundering, and other financial crimes; managing the public debt; managing international development policy; representing the United States on international monetary, trade, and investment issues; overseeing Department of the Treasury overseas operations; and directing the administrative operations of the Department of the Treasury. The majority of the Salaries and Expenses appropriation provides resources for policy formulation and implementation in the areas of domestic and international finance, terrorist financing and financial crimes, tax, economic, trade, financial operations and general fiscal policy. This appropriation also provides resources to support the Secretary, policy components, and departmental administrative policies in financial and personnel management, procurement operations, and information systems and telecommunications.

COMMITTEE RECOMMENDATION

The Committee recommends \$316,704,000 for the Departmental Offices account of the Department of the Treasury for fiscal year 2015. This amount is \$7,970,000 above the budget request and \$4,304,000 above the fiscal year 2014 enacted level.

The funding recommendations are made based on information included in the budget justification. The Committee notes Treasury's request to support implementation of the State Small Business Credit Initiative and directs Treasury to use recommended resources to conduct outreach and provide technical support to States participating in the program.

The Committee recommends \$106,500,000 within the Departmental Offices account for the Office of Terrorism and Financial Intelligence in order to support safeguarding financial systems against illicit use and combating rogue nations, terrorist

facilitators, money launderers, proliferators of weapons of mass destruction, and other national security threats.

Student Debt.—The Committee notes that there is nearly \$1,200,000,000,000 in outstanding student loan debt, of which \$150,000,000,000 is in private student loans. More than 850,000 students have defaulted on their private student loans worth more than \$8,100,000,000. The Committee directs the Department to work with the Federal Deposit Insurance Corporation, the Office of the Comptroller of the Currency, the National Credit Union Administration, and the Federal Reserve to offer clear guidance consistent with safety and soundness principles recognizing the unique characteristics of private student loans compared to other debt and providing flexibility to lenders working with borrowers to avoid default.

Office of Financial Education.—The Committee is concerned about the low level of literacy and numeracy skills among the adult population of the United States, as one in seven adults do not have basic literacy skills to succeed in all but the most rudimentary literacy tasks. The Department's Office of Financial Education administers the National Financial Literacy Challenge and develops strategies to combat predatory lending. The Office of Financial Education also coordinates the efforts of the Financial Literacy and Education Commission, a group chaired by the Secretary of the Treasury and composed of representatives from 20 Federal departments, agencies, and commissions. The Commission works to improve financial literacy and education for people throughout the United States. The Committee encourages the Department to explore the degree to which current financial literacy programs benefit those individuals with less than basic literacy skills and to develop measurable goals and objectives for the Financial Literacy and Education Commission that address the needs of this population. Finally, the Committee urges the Department to explore opportunities to work with community-based adult and family literacy organizations to promote and implement future financial literacy initiatives.

Wildlife Trafficking.—The Committee notes the recent increase of illegal trade in rhinoceros horns, elephant ivory from Africa, illegally harvested timber, and the large sums of money that these products command on the black market, the linkages between illegal wildlife and natural resources trafficking and other transnational organized crimes (including trafficking in narcotics, arms, and humans), and the evidence that illegal harvesting of ivory and other high-value wildlife products may be being used to finance armed insurgencies and other groups that threaten the stability and development of African countries and pose a threat to U.S. security interests. The Committee is pleased with the Department's membership on the Presidential Task Force on Wildlife Trafficking that was established by Executive Order on July 1, 2013. The Committee directs the Secretary to submit a status update report to the Committee on Appropriations and the appropriate authorizing committees, not later than 90 days after the date of enactment, outlining the specific steps being taken by the Department to further address wildlife trafficking and illegal natural resources trade, the engagement of the Department with the

Presidential Task Force on Wildlife Trafficking, including steps taken by the Department to implement the National Strategy on Wildlife Trafficking, what resources have been aligned to activities and initiatives to address wildlife and natural resources trafficking, and what additional authorities are needed to combat money laundering related to wildlife trafficking and the trade of illegally harvested timber.

Ivory Poaching.—Militias, armed groups, insurgents and even terrorist groups are using profits from illegal ivory poaching and trafficking to further violence in Africa and elsewhere. Often the sales are to China and involved organized crime, shell companies, and arms traffickers. Accordingly, the Committee directs the Department to use all available resources to pursue and enforce money laundering and other related laws as related to the illegal ivory trade, particularly in Africa. The Department shall report to the Committee semiannually during fiscal year 2015 on such enforcement actions taken during such fiscal year.

Tribal Housing.—The Committee is concerned about the availability of affordable housing for Native Americans. Native Americans are twice as likely to live in poverty as the rest of the Nation. Homes on reservations are more likely to be overcrowded than the national average, and the number of households on reservation lands that pay severe housing costs, defined as more than 50 percent of their income, has risen by 46 percent over the last decade. GAO analyzed the challenges associated with affordable housing in Indian country, and found that environmental review requirements differed by Federal agency and created inefficiency. The Committee directs the Department to collaborate with the Departments of Housing and Urban Development, Agriculture, Energy, and Interior, and the Economic Development Administration and Environmental Protection Agency to develop a coordinated environmental review process to simplify tribal housing development and related infrastructure needs. The agencies shall report their conclusions, recommendation, and any statutory changes that may be necessary to facilitate this process to the Committee on Appropriations by May 1, 2015.

Foreclosure Crisis.—The Committee is concerned about the ongoing housing crisis. At the end of 2012, housing prices were 30 percent below their peak in 2006, and one-fifth of borrowers owed more than the value of their homes. One of the primary ways that the Federal Government is assisting these underwater borrowers is through the Treasury Department's Home Affordable Modification Program [HAMP], which facilitates lower payments on some mortgages to avoid foreclosure. The Committee directs the Secretary to encourage mortgage servicers and investors, including Fannie Mae and Freddie Mac, to consider and implement principal forgiveness. If implemented in a targeted manner, such principal forgiveness may save taxpayer dollars while allowing homeowners to remain in their homes with a reduced monthly mortgage payment, thus reducing the number of vacant owned property that may negatively affect an entire neighborhood. The Committee also directs the Department to ensure mortgage servicers are properly complying with HAMP agreements and to provide ample technical assistance and

outreach to properly educate servicers about their responsibilities under the program.

High-Cost Loans.—The Committee urges the Department of the Treasury to implement sections 1205 and 1206 of the Dodd-Frank Wall Street Reform and Consumer Protection Act, which authorize programs and grants to help eligible financial institutions and non-profit organizations provide low-cost, small-dollar loans to consumers as an alternative to high-cost, small-dollar lending, which can result in a cycle of debt for many borrowers.

Agricultural Exports.—The Committee notes that expanding export opportunities for U.S. agricultural producers remain a critical opportunity for economic growth. U.S. agricultural sales restrictions to Cuba have prevented U.S. producers from unlocking their full market potential in Cuba. The Committee directs the Department of the Treasury to coordinate with the Department of Commerce and the Department of Agriculture to conduct a review of the extent to which the prohibition on U.S. private financing or credit for sales of U.S. agricultural commodities negatively affects small U.S. exporters and farmers and report its findings to the Committee no later than 120 days after enactment.

Crimea.—The Committee remains concerned about the Russian aggression in Ukraine, Russia's illegal annexation of Crimea, and Russia's illegal and unacceptable efforts to exploit stolen Crimean resources, and urges that none of the funds in this act be used to recognize, or imply recognition, of the sovereignty of the Russian Federation over Crimea, its territory, airspace, or territorial waters.

Cybercrime.—To better enhance data protection, the Committee directs the Department of the Treasury to report to Congress within 120 days after enactment identifying ways in which it engages with various Federal law enforcement agencies and regulators, including but not limited to the Department of Homeland Security, including the Secret Service, and the Department of Justice, as well as key international partners, to coordinate to combat cybercrime and data breaches. In particular, this report should include ways that these law enforcement entities currently, or may in the future, leverage resources of other agencies in order to enhance data security. Further, the report should identify where Federal regulatory agencies fail to effectively cooperate with each other as well as with law enforcement to ensure the most effective protections, standards, and enforcement measures are in place to protect consumers' financial data. The report should also identify recommendations for additional supervision, legislation, regulation and enforcement where significant gaps exist.

Economic Sanctions and Divestments.—The Committee recommendation includes resources for Terrorism and Financial Intelligence programs. With these funds, the Department will continue to issue and enforce economic and trade sanctions consistent with national security and foreign policy goals. These sanctions are a key tool for asserting U.S. policy toward countries and entities under sanction. The Committee directs the Department to fully implement all sanctions and divestment measures, particularly those applicable to North Korea, Burma, Syria, Iran, Sudan, Zimbabwe and designated rebel groups operating in and around the Demo-

cratic Republic of Congo. The Committee directs the Department to promptly notify the Committee of any resource constraints that adversely impact the implementation of any sanctions program.

Gulf Coast Restoration.—The Committee is concerned about delays in implementing the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (Public Law 112–141), which provides funds derived from penalties to restore the damage caused by the Deepwater Horizon oil spill. The Committee recognizes that funds will not be available to States and parishes to begin projects to restore the gulf coast region until the rules are finalized, and strongly urges the Department to expedite its review of these regulations. Not later than 90 days after enactment of this act, the Department shall report to the Committee on Appropriations on staffing for oversight and implementation of the trust fund, including the number of FTEs hired and their specific responsibilities. Within 180 days, the Department shall report to the Committee on the number of applications received for funds from the fund and the average number of days to approve or reject those applications.

Management of Capital Investments.—The Committee notes that section 120 of the bill requires the Secretary of the Treasury to develop an annual Capital Investment Plan, to be submitted to the Committees on Appropriations of the Senate and the House of Representatives within 30 days following submission of the President’s annual budget request. The Committee directs the Department to include estimated funding needs for the lifetime capital needs for each project, not just for the budget year. The Committee also directs the Department to include in the Capital Investment Plan meaningful and understandable summaries of capital investments by project type (e.g., information technology). The Committee directs the Office of the Chief Information Officer to ensure that adequate resources are devoted both to projects in the capital phase and to proper maintenance and modernization of existing systems and to ensure that all projects are tracked properly and described completely in the annual Capital Investment Plan.

DEPARTMENT-WIDE SYSTEMS AND CAPITAL INVESTMENTS PROGRAMS
(INCLUDING TRANSFER OF FUNDS)

Appropriations, 2014	\$2,725,000
Budget estimate, 2015	2,725,000
Committee recommendation	2,725,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends \$2,725,000 for Department-wide Systems and Capital Investments Programs [DSCIP] for fiscal year 2015. This amount is equal to the fiscal year 2014 enacted level and the budget request.

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

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

Appropriations, 2014	\$34,800,000
Budget estimate, 2015	35,351,000
Committee recommendation	35,351,000

PROGRAM DESCRIPTION

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

The OIG conducts and supervises audits, evaluations, and investigations designed to: (1) promote economy, efficiency, and effectiveness and prevent fraud, waste, and abuse in departmental programs and operations; and (2) keep the Secretary and Congress fully and currently informed of problems and deficiencies in the administration of departmental programs and operations. The audit function provides program audit, contract audit, and financial statement audit services. Contract audits provide professional advice to agency contracting officials on accounting and financial matters relative to negotiation, award, administration, repricing, and settlement of contracts. Program audits review and audit all facets of agency operations. Financial statement audits assess whether financial statements fairly present the agency's financial condition and results of operations, the adequacy of accounting controls, and compliance with laws and regulations. These audits contribute significantly to improved financial management by helping Treasury managers identify improvements needed in their accounting and internal control systems. The evaluations function reviews program performance and issues critical to the mission of the Department. The investigative function provides for the detection and investigation of improper and illegal activities involving programs, personnel, and operations.

COMMITTEE RECOMMENDATION

The Committee recommends \$35,351,000 for salaries and expenses of the Office of Inspector General. This amount is equal to the budget request and \$551,000 above the fiscal year 2014 enacted level.

The Committee directs the Inspector General to utilize funds provided to perform audits on Treasury's antimoney laundering and terrorist financing activities, capital investment spending and planning, and the Community Development Financial Institutions Fund.

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

SALARIES AND EXPENSES

Appropriations, 2014	\$156,375,000
Budget estimate, 2015	157,419,000
Committee recommendation	157,419,000

PROGRAM DESCRIPTION

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

TIGTA conducts audits, investigations, and inspections and evaluations to assess the operations and programs of the IRS and related entities, the IRS Oversight Board and the Office of Chief Counsel to (1) promote the economic, efficient, and effective administration of the Nation's tax laws and to detect and deter fraud and abuse in IRS programs and operations; and (2) recommend actions to resolve fraud and other serious problems, abuses, and deficiencies in these programs and operations, and keep the Secretary and Congress fully and currently informed of these issues and the progress made in resolving them.

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

During fiscal year 2013, TIGTA recovered, protected, and identified monetary benefits totaling \$16,600,000,000, including \$10,000,000,000 in potential increased and protected revenue and \$5,900,000,000 in potential cost savings. In fiscal year 2013, the Office of Audit issued 115 audits, and the Office of Investigations opened 3,326 investigations and closed 3,266 investigations.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$157,419,000 for the Treasury Inspector General for Tax Administration. This amount is \$1,044,000 above the fiscal year 2014 enacted level and the same as the budget request. The Committee recognizes the expansive workload that TIGTA has assumed as well as considerable demands on its resources in order to be responsive to Congress. The Committee acknowledges the challenges TIGTA faces in adapting its oversight activities to address increasingly complex and high-risk issues associated with IRS operations, including detection and investigation of fraud and electronic crime, review of procure-

ment activities, and safeguarding of taxpayer privacy. The Committee recognizes that growth in the size and workload of the IRS generates concomitant increased work for TIGTA.

The Committee appreciates TIGTA's vigilance to identify weak or non-existent internal controls, lax oversight, and serious managerial deficiencies within the IRS organization. The Committee directs TIGTA to keep the Committee regularly informed about its ongoing audit, investigative, and examination work, including briefings on final reports before such reports are publicly released. The Committee expects TIGTA to timely bring to the Committee's attention any issues concerning the IRS's failure to undertake meaningful and prompt remedial action to correct systemic deficiencies and to institute processes to prevent recurrence of any activities that call into question the IRS's ability to uphold the trust of the American public.

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

The Committee commends TIGTA for its ongoing review of the IRS's business systems modernization program and other information technology projects. The Committee also acknowledges the critical importance of the priorities TIGTA has identified in its strategic plan, including adapting to the IRS's continuously evolving operations and mitigating intensified risks associated with modernization, security, addressing the tax gap, and human capital challenges facing the IRS in light of budgetary limitations.

In addition, TIGTA plays a pivotal role in responding to threats and attacks against IRS employees, facilities, and sensitive information. Furthermore, as the IRS intensifies its efforts to address international tax compliance and combat offshore evasion, TIGTA's attendant responsibilities to build a foundation of inspections of the IRS's global activities have grown, necessitating an international presence, new law enforcement partnerships, and working relationships with foreign revenue collection agencies and antifraud organizations.

SPECIAL INSPECTOR GENERAL FOR THE TROUBLED ASSET RELIEF
PROGRAM

SALARIES AND EXPENSES

Appropriations, 2014	\$34,923,000
Budget estimate, 2015	34,234,000
Committee recommendation	34,234,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends \$34,234,000 for the SIGTARP for fiscal year 2015. The recommendation is \$689,000 below the fiscal year 2014 enacted level because the SIGTARP will be able to utilize carryover balances to fund a portion of fiscal year 2015. The recommendation is equal to the budget request. The Committee is pleased with the quality of the audits and investigations conducted by the SIGTARP, particularly with regard to written materials provided to the Congress and the public.

FINANCIAL CRIMES ENFORCEMENT NETWORK

SALARIES AND EXPENSES

Appropriations, 2014	\$112,000,000
Budget estimate, 2015	108,661,000
Committee recommendation	108,661,000

PROGRAM DESCRIPTION

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

problems of terrorist financing, money laundering, and other illicit activity.

COMMITTEE RECOMMENDATION

The Committee recommends \$108,661,000 for the Financial Crimes Enforcement Network [FinCEN]. This amount is \$3,339,000 below the fiscal year 2014 enacted level and the same as the budget request.

The Committee's recommended funding reflects budget adjustments due to non-recurring costs as part of the information technology modernization, as well as savings realized from FinCEN's continued evaluation of contracts for strategic sourcing and negotiation of more advantageous contract terms.

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

Information Technology Modernization.—The Committee commends FinCEN's multi-year efforts to modernize the technical environment for implementation of the Bank Secrecy Act [BSA]. The modernization program provides a modernized information technology framework to collect, store, safeguard, analyze, and share data collected pursuant to FinCEN's regulatory authority. This program is a critical component of assuring the soundness fundamental to encouraging economic growth, sustaining confidence in the financial system, and strengthening national security. The program facilitates innovative Web services and enhanced electronic filing, and provides enhanced analytical tools and applications. This system is used by banks, Federal law enforcement, State and local law enforcement, and other Federal intelligence agencies to report, gather, and analyze data to identify money laundering, terrorist financing, tax evasion, and vulnerabilities in the financial industry. The new system will enhance the capability of the Treasury and its partners to pursue money laundering, terrorist financing, and tax evasion.

The Committee notes that FinCEN recently completed the final milestone project several days ahead of the planned completion date, thus, completing the 4-year portion of the Modernization Program, with final cost reports reflecting the project came in under budget. FinCEN continues to operate in a steady state mode and work is ongoing to upgrade analytical tools.

The Committee directs FinCEN to continue efforts to improve the completeness and reliability of BSA data in accordance with recommendations by the Treasury Inspector General and the Government Accountability Office. The Committee notes that while a new BSA infrastructure will improve the capabilities of processing and analyzing BSA data, ensuring the accuracy, reliability, and timeliness of the data itself will ultimately determine the effectiveness of the system and related processes.

FinCEN Reorganization.—The Committee notes that FinCEN undertook a major reorganization during fiscal year 2013 designed to enhance the bureau’s ability to meet its mission by streamlining and better aligning FinCEN’s analytical, enforcement, liaison, and rulemaking capabilities and improving communication internally and with stakeholders. The Committee expects FinCEN to regularly communicate with, and manage the impact of the reorganization on, stakeholders. The Committee directs FinCEN to provide a written update to the Committee within 60 days of enactment of this act on the status of the reorganization including information about any significant impacts on productivity due to staff transitions. The Committee further reminds FinCEN to submit a final report one year after the last step of the reorganization is completed, as directed in Senate Report 113–80.

Human Trafficking.—The Committee recognizes that human trafficking and slavery are frequently conducted by transnational criminal organizations. The Committee notes FinCEN’s history of supporting law enforcement cases that combat human trafficking, and emphasizes the importance of continuing this effort as part of the bureau’s broader mission to detect and disrupt all forms of financial crime. In addition to analyzing financial flows for this important effort in the course of ongoing strategic operations, FinCEN shall use this data to ensure reporting institutions remain vigilant in detecting the laundering of human trafficking proceeds by issuing an advisory to financial institutions on filing suspicious activity reports [SARs] regarding human trafficking activities. The advisory should provide SAR filers a list of red flag indicators that may potentially signal human trafficking to be included in the narratives of relevant SAR filings.

TREASURY FORFEITURE FUND

(RESCISSION)

The Committee recommends a rescission of \$850,000,000 of unobligated balances in the Treasury Forfeiture Fund.

BUREAU OF THE FISCAL SERVICE

SALARIES AND EXPENSES

Appropriations, 2014	\$360,165,000
Budget estimate, 2015	348,184,000
Committee recommendation	348,184,000

PROGRAM DESCRIPTION

The Bureau of the Fiscal Service is a consolidation of the Financial Management Service and the Bureau of the Public Debt. The Bureau of the Fiscal Service will continue the operations of both agencies by providing central payment services to Federal agencies, operating the Federal Government's collections and deposit systems, providing Governmentwide accounting and reporting services, managing the collection of delinquent debt owed to the Federal Government, borrowing on behalf of the Federal Government, and providing support services for other Federal agencies on a reimbursable basis.

COMMITTEE RECOMMENDATION

The Committee recommends \$348,184,000 for the Bureau of the Fiscal Service, consistent with the budget request. This amount is \$11,981,000 below the fiscal year 2014 enacted level.

The Committee has included language (section 121) authorizing the Treasury Department to retain a portion of assets recovered under an unclaimed asset recovery program to cover the cost of such program. The Committee directs that any funds retained by Treasury pursuant to such section shall only be used for operational and administrative costs of recovering unclaimed assets. The remainder of the recovered assets shall be deposited in the Treasury for the purposes of deficit reduction.

USASpending.gov.—The *USASpending.gov* Web site was launched in 2007 to improve the transparency of Federal spending by providing a single, easily accessible Web site to publish spending data on grants, contracts, and loans. As the Government Accountability Office has noted, the information on the Web site is filled with errors and often missing critical data. The Committee supports the transfer of responsibility for the Web site from the General Services Administration to the Bureau of the Fiscal Service. The Committee encourages the Bureau to prioritize funds to improve the availability, accuracy, and usefulness of data on this Web site, and implement the new disclosure and data standard requirements included in the Digital Accountability and Transparency Act (Public Law 113–101). The Bureau should notify the Committee of any additional resource requirements to fulfill these goals.

Do Not Pay Center.—Under the Improper Payments Elimination and Recovery Improvement Act of 2012 (Public Law 112–248), the Treasury Department established the Do Not Pay program to screen Federal payments and prevent wasteful spending. The program created a center to further analyze payment data to identify improper and potentially fraudulent payments made by a wide range of Federal agencies and programs. The Committee is concerned that the roles and responsibilities of this center have not yet

been defined. The Committee directs the Department to submit a report within 180 days of enactment on its progress toward developing the center, including how the center incorporates (1) comparisons of payment and beneficiary enrollment lists for State programs that use Federal funds to identify improper payments, (2) reviews of payments across Federal programs to identify payment duplication, and (3) metrics used to determine the effectiveness of analytical and investigatory efforts to reduce improper payments.

Consolidation.—The Committee appreciates the Department’s efforts, outlined in the January 7, 2013 letter to the General Services Administration, to ensure a smooth transition to a consolidated Bureau of the Fiscal Service and notes that the Department has committed to maintain operations of the former headquarters of the Financial Management Service until December 31, 2019.

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

SALARIES AND EXPENSES

Appropriations, 2014	\$99,000,000
Budget estimate, 2015	96,000,000
Committee recommendation	100,000,000

PROGRAM DESCRIPTION

The Homeland Security Act created the Alcohol and Tobacco Tax and Trade Bureau [TTB] within the Department of the Treasury and charged TTB with collecting revenue and protecting the public.

TTB enforces certain Federal laws and regulations relating to alcohol and tobacco. TTB works directly and in cooperation with others to maintain a sound revenue management and collection system that continues to reduce the regulatory burden, improve service, collect the revenue due, and prevent tax evasion and other criminal conduct. TTB is also responsible for preventing consumer deception, ensuring that regulated products comply with Federal commodity, safety, and distribution requirements, and providing customer service.

COMMITTEE RECOMMENDATION

The Committee recommends \$100,000,000 for TTB for fiscal year 2015. This amount is \$4,000,000 above the budget request, excluding the requested transfer from the Internal Revenue Service under the Program Integrity Cap adjustment requested in the budget. The recommendation would be \$1,000,000 below the budget request if the Program Integrity Cap Adjustment were to be enacted. The recommended amount is \$1,000,000 above the fiscal year 2014 enacted level.

The Committee recommendation includes \$3,000,000 for the costs of special law enforcement agents and related activities for targeting tobacco smuggling and other criminal diversion activities. Illegally trafficked tax-free tobacco is sold at lower prices, increasing consumption and tobacco-related illness while depriving governments of revenue. Since 2011, special TTB enforcement efforts led to the initiation of 64 cases with a total estimated combined Federal tax liability of \$350,000,000 and seizures and forfeitures of approximately \$117,000,000. Cases have included illegal manufac-

turing of cigarettes, illegal importation of tobacco products, excise tax evasion on cigarettes, illegal transportation of alcohol from lower tax States to higher tax States, importation of intentionally mislabeled wine, and illegal manufacturing of spirits.

Labeling Program.—The Committee recognizes that the surge of small brewers and wine makers emerging in the domestic market has resulted in rapid annual growth in the number of alcohol beverage label applications submitted to the TTB. In recent years, understaffing and outdated filing and processing procedures in the Bureau's labeling program caused delays in application approvals. The Committee is encouraged to see the Bureau's intent to modernize its alcohol beverage labeling process, and encourages the Bureau to continue to make strategic investments that will further streamline the approval process to keep up with the volume of label applications and reduce delays.

Maple Syrup.—The TTB is responsible for approving packaging, branding, and labeling of alcoholic beverages. While the current class and type designations distinguish spirits distilled from certain sugars very well, there is no alcohol classification for spirits distilled from maple syrup. Craft small-batch distilling is a growing industry across the country, and the TTB designations should appropriately capture the unique qualities of new products. The Committee encourages the Bureau to examine the creation of a tax classification for products distilled from maple syrup, the only natural sugar without such a classification.

UNITED STATES MINT

UNITED STATES MINT PUBLIC ENTERPRISE FUND

PROGRAM DESCRIPTION

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

The operations of the Mint are divided into two major activities: manufacturing and sales (including circulating coinage and numismatic and investment products); and protection. The Mint is credited with receipts from its circulating coinage operations, equal to the full cost of producing and distributing coins that are put into circulation, including depreciation of the Mint's plant and equipment on the basis of current replacement value. Those receipts pay for the costs of the Mint's operations, which include the costs of production and distribution. The difference between the face value of the coins and these costs is a profit, which is deposited as seigniorage to the general fund. In fiscal year 2013, the Mint transferred \$350,000,000 to the general fund. Any seigniorage used to finance the Mint's capital acquisitions is recorded as budget author-

ity in the year that funds are obligated for this purpose and as receipts over the life of the asset.

COMMITTEE RECOMMENDATION

The Committee recommends a spending level of \$20,000,000 for circulating coinage and protective service capital investments for the Mint. This amount is equal to the budget request and \$1,000,000 above the fiscal year 2014 enacted level.

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND PROGRAM ACCOUNT

Appropriations, 2014	\$226,000,000
Budget estimate, 2015	224,900,000
Committee recommendation	230,000,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends \$230,000,000 for the CDFI Fund, which is \$4,000,000 above the fiscal year 2014 enacted level and \$5,100,000 above the budget request.

The Committee supports funding for the CDFI Fund because of the program’s unique ability to leverage private sector investment in community development projects such as affordable housing, retail development, and community centers, as well as lending to small businesses. Funding for the CDFI Fund expands the power of CDFIs to improve urban and rural communities through sound but patient investment. With just a small amount of seed financing from the CDFI Fund, CDFIs transform communities. CDFIs often provide the “last mile” of financing to our Nation’s most challenged areas. CDFIs also provide banking services to the unbanked and others targeted by predatory lenders.

Healthy Food Financing Initiative.—The Committee recommends \$35,000,000 for the CDFI Fund to carry out the Healthy Food Financing Initiative. The goal of the initiative is to increase the availability of affordable, healthy foods in underserved urban and rural communities. Many of these communities are only served by fast food restaurants and convenience stores that offer limited healthy food options. Recommended funding will increase the availability of affordable financing for grocery store development, supplies and

equipment to improve food production technology, and improvements and modernization of food distribution mechanisms and infrastructure.

The Committee finds that food hubs, which consolidate food from local farmers and distribute these foods to food processors, retailers, and restaurants, serve an important niche in creating local food systems that are economically viable, sustainable, and capable of increasing the availability of healthy, affordable foods. The Committee finds that food hubs also allow smaller and geographically distant farms to be more competitive and reach bigger markets. The Committee directs the CDFI Fund to encourage awardees to include food hubs as part of the overall strategy for increasing the availability of healthy, affordable foods as required under the Healthy Food Financing Initiative.

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

Bond Guarantee Program.—The Committee includes a provision enabling the Secretary of the Treasury to guarantee up to \$1,000,000,000 in bonds in fiscal year 2015, as authorized by section 1134 of the Small Business Jobs Act of 2010 (Public Law 111–240). The bond guarantees will not result in a cost to the taxpayer. The bonds will support CDFI lending and investment activities in underserved communities by providing a source of long-term capital, and the funds raised through the bonds will be used to capitalize new loans or refinance existing loans.

CDFI Capacity Building.—The Committee recommendation includes \$1,000,000 to enhance the CDFI Fund’s efforts in building the capacity of CDFIs to serve the needs of underserved communities. The Committee directs that such funds shall be used to support the enhancement of CDFIs’ presence and activities in underserved communities.

Non-Metropolitan and Rural Areas.—The Committee directs Treasury to take into consideration the unique conditions, challenges, and scale of non-metropolitan areas when designing programs to address economic revitalization and community development. The Committee notes that the CDFI Fund is required by 12 U.S.C. 4706(b) to seek to fund a geographically diverse group of award recipients, including those from non-metropolitan and rural areas.

BUREAU OF ENGRAVING AND PRINTING

PROGRAM DESCRIPTION

The Bureau of Engraving and Printing [BEP] has been the sole manufacturer of U.S. paper currency for almost 150 years. The origin of the BEP is traced to an act of Congress passed on February 25, 1862, 12 Stat. 345, authorizing the Secretary of the Treasury to issue a new currency—United States notes. While this law was the cornerstone authority for the operations of the engraving and printing division of the Treasury for many years, it was not until

an Act of June 20, 1874, 18 Stat. 100, that the Congress first referred to this division as the "Bureau of Engraving and Printing." The Bureau's status as a distinct bureau within the Department of the Treasury was solidified by section 1 of the Act of June 4, 1897, 30 Stat. 18, which placed all of the business of the BEP under the immediate control of a director, subject to the direction of the Secretary of the Treasury. The 1897 law is now codified in 31 U.S.C. 303.

The BEP designs, manufactures, and supplies Federal Reserve notes and other security documents issued by the Federal Government. The operations of the BEP are currently financed by means of a revolving fund established in accordance with the provisions of Public Law 656, August 4, 1950 (31 U.S.C. 181), which requires the BEP to be reimbursed by customer agencies for all costs of manufacturing products and services performed. The BEP is also authorized to assess amounts to acquire capital equipment and provide for working capital needs. No direct appropriation is required to cover the activities of the BEP.

INTERNAL REVENUE SERVICE
PROGRAM DESCRIPTION

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

During fiscal year 2013, the IRS processed more than 240 million returns and collected over \$2,900,000,000,000 for the Federal Government. Of the total returns handled, 151 million were filed electronically. Out of the 146 million individual income tax returns filed, almost 83 percent were filed electronically. More than 118 million individual income tax return filers received a tax refund, which totaled almost \$312,800,000,000. On average, the IRS spent 41 cents to collect \$100 in tax revenue during fiscal year 2013, matching low-cost results for 2008 and 2001. The IRS examined just under 1 percent of all tax returns filed and about 1 percent of all individual income tax returns during fiscal year 2013. Of the 1.4 million individual tax returns examined, over 39,000 resulted in additional refunds. The IRS provided taxpayer assistance through 456 million visits to IRS.gov and assisted almost 91 million taxpayers through its toll-free telephone helpline or at walk-in sites. At the close of fiscal year 2013, the IRS employed a workforce of 83,613 employees, 5,938 fewer employees than the agency had on board at the end of fiscal year 2012, representing the fewest number in more than decade. An important focus for the IRS in recent years has been to undertake a major modernization of its systems, including expanding its Internet services and business operations to better serve taxpayers and enforce the law.

COMMITTEE RECOMMENDATION

The Committee recommends a total of \$11,526,658,000 for the Internal Revenue Service for fiscal year 2015. This is an increase of \$236,046,000 above the fiscal year 2014 enacted level and \$949,869,000 below the budget request.

Tax Gap.—The vast majority of Americans voluntarily pay their fair share of taxes, yet there is still a “tax gap.” The tax gap is the difference between what taxpayers are supposed to pay and what they actually do pay. In January 2012, the IRS issued an updated estimate, based on tax year 2006 liabilities, reflecting a gross tax gap of \$450,000,000,000 and a net tax gap of \$385,000,000,000. Of the gross tax gap, more than 83 percent is attributable to under-reporting of income. The determination in the 2001 assessment that compliance is far higher when reported amounts are subject to information reporting and, more so, when subject to withholding, remained valid with the 2006 tax gap estimate.

To reduce the tax gap, experts recommend a number of approaches. These include improving information reporting, improving taxpayer services, increasing research on noncompliance, improving the partnership between the IRS and the tax administration community, and leveraging technology to improve IRS's systems. The Committee supports all of these approaches in combination.

Tax Compliance.—The Committee remains concerned that absent a better understanding of the current sources of noncompliance, efforts to improve compliance may be hampered, misdirected, and difficult to measure. To gain meaningful insights into taxpayer behavior, the Committee strongly supports the work of the National Taxpayer Advocate and the IRS Office of Research to examine factors that influence taxpayer compliance behavior, including how and the extent to which various factors influence such behavior, and how the establishment of a cognitive learning and applied research laboratory might facilitate continued evaluation.

Operating Plan and Notification.—In addition to the regular operating plan requirements detailed in the introduction in this report, the Committee directs the IRS to include details on any planned reorganization, job reductions or increases to offices or activities within the agency, and modifications to any service or enforcement activity. The Committee also directs the IRS to obtain and include comments of the IRS Oversight Board as part of its operating plan submission to the Committee. Further, the IRS should promptly notify the Committee and the IRS Oversight Board of any substantial changes to these plans.

Budget Presentation for Staffing of New Initiatives.—The Committee strongly believes that transparency in the budget request documents is critical for congressional oversight and informed decisionmaking. The Committee directs that the justification materials submitted by the IRS to the Committee for fiscal year 2016 should accurately reflect the anticipated hiring dates for staff identified for proposed new initiatives. The Committee expects that resources designated for hiring of staff for new initiatives be predicated on the expected hiring dates, and not assume that such planned hiring will occur at the beginning of the fiscal year.

TAXPAYER SERVICES

Appropriations, 2014 ¹	\$2,122,554,000
Budget estimate, 2015	2,317,633,000
Committee recommendation	2,200,634,000

¹In addition to the base appropriated funding, the IRS transferred \$34,000,000 to the Taxpayer Services account from additional funds made available pursuant to Public Law 113-76, division E, section 109.

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends \$2,200,634,000 for Taxpayer Services, which is \$78,080,000 above the fiscal year 2014 enacted level, and \$116,999,000 below the budget request. Bill language is included providing not less than \$5,600,000 for the tax counseling for the elderly program, not less than \$10,000,000 for low-income taxpayer clinic [LITC] grants, not less than \$18,000,000, to be available for 2 years, for a community volunteer income tax assistance [VITA] matching grant program for tax return preparation assistance and \$210,000,000 for the Taxpayer Advocate Service of which \$5,000,000 shall be devoted to assisting taxpayers impacted by tax-related identity theft and refund fraud.

Telephone Level of Service.—The Committee acknowledges that telephonic access to the IRS is critical to promoting voluntary compliance. In recent years, the IRS has experienced a troubling decline in its level of service on its toll-free taxpayer service line due to increased volume. In 2013, the IRS answered just 60.5 percent of its calls, and callers spent an average of nearly 18 minutes waiting on hold. The Committee strongly urges the IRS to continue to take steps to rectify its telephonic response performance. The Committee directs the IRS, using the increased resources recommended by the Committee for fiscal year 2015, to prioritize work to bolster taxpayer service delivery in an atmosphere of fiscal austerity and budgetary constraints.

Taxpayer Assistance Centers.—Given the significant wait times and deteriorating rate of response for assistance provided through the national toll-free line, it is imperative that the IRS Taxpayer Assistance Centers [TACs] in rural areas are fully staffed and capable of resolving taxpayer issues. The Committee notes with concern that both the overall number of TACs declined and the number of TACs currently staffed with only one employee increased in 2013.

Currently 65 TACs are staffed by only one employee which means those locations are often subject to unexpected closures due to employee absence and are subject to extended wait times when there are more than projected taxpayer visits. For residents in rural areas who cannot access assistance via phone due to documented problems with wait times and unanswered phone calls, in order to receive assistance one of their only options is to visit a TAC. In rural areas taxpayers often must travel far distances to reach a TAC location which they too often find are unexpectedly closed due to a lack of staffing.

To rectify this situation, the Committee directs the IRS to identify changes to its current strategy plan for taxpayer service delivery that identify the hurdles and difficulties faced by rural taxpayers seeking guidance and assistance to properly file their taxes, as well as examine the impact that closing TAC locations, limiting the types of questions and time of year IRS employees can answer those questions to only 4 months of the year, and the elimination of the tax return preparation assistance for qualifying tax payers has had on minority, rural, elderly, disabled, and low-income populations.

Taxpayer Bill of Rights.—The Committee applauds the IRS for its adoption and publication of a Taxpayer Bill of Rights, a clear, organized set of fundamental principles long advocated by the National Taxpayer Advocate to help taxpayers. The Committee urges the IRS to widely disseminate materials about the rights through multiple and varied media channels to maximize the availability of the information to the public. The Committee looks forward to receiving annual updates about the findings of Taxpayer Advocate Service surveys about the extent to which the publication of these rights has measurably improved the level of taxpayer knowledge and understanding of their rights.

E-Filing.—The Committee is heartened by the IRS's steady improved performance in increasing the number of tax filers who submit their returns electronically and without additional cost. Electronic filing benefits taxpayers and promotes effective tax administration because it decreases processing errors, expedites processing and payment of refunds, and allows the IRS to efficiently maintain up-to-date records. It costs the IRS 15 cents to process an electronically filed return, compared to \$3.50 to process a paper filed return.

During the fiscal year 2013 filing season, nearly 121 million individual tax returns, or almost 83 percent, were filed electronically. Business returns filed electronically were up by 14 percent to 42 percent of the total filings.

The e-file rate for business and tax exempt returns also increased in 2013 over 2012 to around 42 percent, resulting in an overall e-file rate of about 73 percent in 2013 for all major individual, business, and tax exempt returns combined.

The Committee strongly encourages the IRS to outline a clear vision for the future of electronic tax administration for the next decade as a component of its strategic plan, as recommended by the IRS Oversight Board.

Taxpayer Assistance Blueprint.—In response to the Committee's directive in the fiscal year 2006 Treasury Appropriations Act, the IRS, in consultation with the IRS Oversight Board and the National Taxpayer Advocate, developed a "Taxpayer Assistance Blueprint" to institute a 5-year strategic plan for taxpayer services. The Committee expects the Taxpayer Assistance Blueprint to be an integral and guiding component of ongoing strategic planning for delivering services. The Committee supports continued efforts to conduct research on taxpayer needs and taxpayer service performance.

The Committee directs the IRS, the IRS Oversight Board, and the National Taxpayer Advocate to continue to submit to Congress annual updates to the Taxpayer Assistance Blueprint identifying any changes to its current strategic plan for taxpayer service, including the results of any new research and relevant findings, and any open issues requiring additional research.

Community Volunteer Income Tax Assistance.—The Volunteer Income Tax Assistance [VITA] program is an important aspect of IRS efforts to provide income tax preparation assistance programs for low-income taxpayers.

A grant program established in 2008 provides direct funds to enable VITA programs to extend services to underserved populations and hardest-to-reach areas, both urban and nonurban, as well as to increase the capacity to file returns electronically, heighten qual-

ity control, enhance training of volunteers, and significantly improve the accuracy rate of returns prepared by VITA sites.

The Committee notes that in 2013, the IRS awarded matching grants to 200 organizations enabling them to offer free tax preparation services during the 2014 tax filing season at locations in all 50 States and the District of Columbia. The Committee recognizes that the applications for these grants far exceed the available resources.

The Committee provides that, within funds provided, \$18,000,000 shall be available for 2 years for exclusive use as part of continuing a matching grant program established and administered by the IRS, in consultation with the Taxpayer Advocate Service, for not for profit organizations which provide volunteer income tax return preparation services for lower income individual taxpayers.

The Committee strongly urges the IRS to make every effort to expand the quantity and funding level of VITA grants focused on serving persons with disabilities proportional to the growing disability population requiring tax assistance. The Committee understands that entities that are currently increasing their outreach efforts to better serve the needs of the disability population have experienced difficulty in applying for Federal grant assistance due to a lack of resources at the local level needed to complete the application. The Committee urges the IRS to allow national coalitions responsible for the coordination of local community partnerships focused specifically on the expanded provision of tax services for individuals with disabilities to compete in the VITA community matching grant processes.

Taxpayer Services in Alaska and Hawaii.—Given the remote distance of Alaska and Hawaii from the U.S. mainland and the difficulty experienced by Alaska and Hawaii taxpayers in receiving needed tax assistance by the national toll-free line, it is imperative that the Taxpayer Advocate Service Centers in these States are fully staffed and capable of resolving taxpayer problems of the most complex nature. The Committee directs the IRS to continue to staff each Taxpayer Advocate Service Center in each of these States with a collection technical advisor and an examination technical advisor in addition to the current complement of office staff. Staffing should be increased if, as the result of the IRS Restructuring and Reform Act of 1998, subsequent legislation, or other factors, the volume of cases or their complexity increases.

ENFORCEMENT

Appropriations, 2014	\$5,022,178,000
Budget estimate, 2015	5,371,826,000
Committee recommendation	5,053,800,000

PROGRAM DESCRIPTION

The Enforcement appropriation provides for the examination of tax returns, both domestic and international; the administrative and judicial settlement of taxpayer appeals of examination findings; technical rulings; monitoring employee pension plans; determining qualifications of organizations seeking tax-exempt status; examining tax returns of exempt organizations; enforcing statutes relating to detection and investigation of criminal violations of the

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

COMMITTEE RECOMMENDATION

The Committee recommends \$5,053,800,000 for enforcement activities for fiscal year 2015. This amount is \$31,622,000 above the fiscal year 2014 enacted level and \$318,026,000 below the budget request. Bill language is included to provide not less than \$57,493,000 to the Interagency Crime and Drug Enforcement program.

Processing of Applications for Tax-Exempt Status.—In May 2013, the Treasury Inspector General for Tax Administration [TIGTA] released audit findings delineating the disturbing use of inappropriate case screening criteria in the handling of applications for tax-exempt status spanning numerous months. The report described unacceptable delays in case disposition, weak internal controls, communications breakdowns, and serious management deficiencies. The Committee strongly believes that meaningful, transparent, and sustained corrective action is warranted to restore any erosion of public trust in the IRS, strengthen the agency, and prevent any recurrence of the circumstances that led to the inappropriate practices identified by TIGTA. The Committee is cognizant that the changes necessary will be challenging, time-consuming, and require strong, sustained leadership engagement at the highest levels.

The Committee is acutely aware that the lack of a precise definition of the term “primarily” in discerning the quantity and nature of an organization’s social welfare activities relative to an entity’s total activities including political campaign intervention is problematic. The absence of unequivocal guidance in the statute and rules for qualifying for 501(c)(4) tax-exempt status has generated considerable confusion. While this lack of clarity in no way excuses the IRS’s inconsistent treatment of certain applicants for tax-exempt status, it may have contributed to the processing delays.

The Committee acknowledges that in November 2013, the Department of the Treasury and the IRS promulgated proposed changes to guidance to provide clarity in determining the extent to which an organization’s political activity is consistent with tax-exempt status as a social welfare organization. The Committee understands that given the unprecedented volume and substantive nature of input received in response to the initial proposal, the IRS is contemplating issuing a redefined rule and enlisting additional public comment. The Committee expects the Department and the IRS to keep the Committee regularly and fully informed of the status of developments as revisions to the guidance are formulated and finalized.

Furthermore, the Committee strongly believes that the IRS, particularly the Exempt Organizations component, should expedite its efforts to improve consultations with the Taxpayer Advocate Service [TAS]. This shall include responding to TAS directives for expedited processing of significant hardship cases, promptly referring over-age cases, and routinely alerting TAS to systemic issues. Moreover, the Committee notes that the Taxpayer Advocate issued an array of recommendations to address the factors that contrib-

uted to the use of questionable screening criteria and processing delays. The Committee expects the IRS to consider and identify the suggestions and input of both the Taxpayer Advocate and the IRS Oversight Board in issuing any future public report on the status of reforms instituted in response to the TIGTA report on processing of applications for tax-exempt status.

Recognizing that work is underway to revise the guidance for tax-exempt applicants, the Committee directs the IRS to develop, institute, and publicize on the IRS Web site detailed up-to-date information on interim procedures for handling requests for tax-exempt status to provide meaningful transparency and effective instructions to organizations on the application process and expectations. The Committee further directs the IRS to establish and maintain effective internal controls and strong management oversight to ensure that applications for tax-exempt status are approved or denied expeditiously, using objective criteria. The Committee also directs that the IRS conduct staff training before each Federal election cycle including, at a minimum, instruction on what activities by tax-exempt organizations constitute political campaign intervention rather than general advocacy.

Combating Refund Fraud and Identity Theft.—Identity theft continues to be a serious and growing problem in the United States. Detection and deterrence of tax-related fraud pose a daunting challenge for the IRS. Taxpayers are harmed when identity thieves file fraudulent tax documents using stolen names and Social Security numbers, and wrongfully receive refunds. Identity theft can be devastating for victims, whose legitimate refunds are blocked, forcing them to spend months untangling their account problems with the IRS.

The Committee recommends that the IRS invest in techniques and processes including the adoption of unique identifiers to help decrease the ability of fraud perpetrators to gain access to social security numbers and other personally identifiable information. The Committee recommends enhanced recognition processes and strategies and creation of an alternate entity resolution and linking technology that would facilitate automated identification of duplicates in the system which in combination with other identifiers would prevent illegitimate access to the kinds of information that allow for refund-related identity theft to persist.

The Committee also urges the IRS to continue efforts to address TIGTA recommendations to better detect and reduce filing fraud, including deactivating any Individual Taxpayer Identification Number [ITIN] assigned to individual taxpayers who no longer have a tax filing requirement and analyzing the characteristics of identity theft tax returns to expand identity theft filters and sophisticated detection tools. The Committee further recommends that the IRS develop and deploy actions to prevent multiple tax refunds from being deposited to the same bank account, thus reducing a practice that may facilitate identity theft and tax fraud.

The Committee acknowledges that while the IRS has made some inroads in its capacity to flag and filter questionable filings, the IRS still needs to significantly improve its timeliness and effectiveness in responding to taxpayers who report that they have been victims of refund-related identity theft. The Committee is dismayed

that resolving refund-related identity theft cases can consume more than 1 year and that communication between the IRS and victims is frequently limited and confusing. The Committee directs the IRS to institute, and share with the Committee within 90 days of enactment, an updated action plan and timetable predicated on a goal of reducing by half the average amount of time a taxpayer must await a disposition of a refund fraud claim.

Preventing Payroll Tax Fraud.—The Committee recognizes that many employers outsource payroll and related tax duties to third-party payroll service providers to help assure filing deadlines and deposit requirements are met and streamline business operations. While most payroll service providers are trustworthy, failures can pose devastating financial setbacks for multiple clients, particularly small businesses. The Committee is aware that the National Taxpayer Advocate has recommended an array of practical solutions to address this persistent problem, including more effective early detection of potential fraud; registration, certification, and bonding requirements for third-party payroll tax services; restrictions on changing addresses of record; and greater consideration of offers in compromise to assist defrauded businesses with relief from tax liability.

The Committee directs the IRS to intensify its scrutiny of questionable practices of payroll service providers and continue to inform taxpayers of their responsibility for payment of all Federal and State employment taxes notwithstanding any contractual relationship with a payroll service provider. The Committee directs the IRS to update its 2014 report to the Committee within 60 days of enactment noting any changes in (1) what data is currently collected on delinquent payroll service providers, (2) how this data is currently being used to prevent fraud, and (3) what the IRS would do with this data if given additional resources for this purpose.

The Committee retains an administrative provision enacted for fiscal year 2014 requiring that the IRS issue a notice of confirmation of any address change relating to an employer making employment tax payments, and that such notice be sent to both the employer's former and new address and requires that an officer or employee of the Internal Revenue Service shall give special consideration to an offer-in-compromise from a taxpayer who has been the victim of fraud by a third-party payroll tax preparer.

Addressing Fraud and Filing Errors in Refundable Credit Programs.—The Committee is concerned with the high amounts of fraud and filing errors that are reported to be occurring in refundable credit programs intended to help taxpayers. It has become apparent to the Committee that there is a disparity in the eligibility questions taxpayers are asked when working with paid tax preparers compared to when they are preparing tax returns for themselves, which may be encouraging some of this fraudulent or mistaken activity. The Committee directs the Department of the Treasury, in an effort to reduce intentional fraud and filing errors, to ensure that the same questions are being asked of taxpayers whether they are preparing their returns with a paid tax preparer or via do-it-yourself methods such as paper forms, preparation software, or online preparation tools. The Committee believes that implementing uniform questions for refundable credit filers is a common

sense step that will help alleviate confusion over eligibility and better establish qualification for these credits. The Committee expects that the Department of the Treasury shall ensure that all questions asked on forms 8867 or 9867, or for any other refundable tax credit programs, will be the same questions the Internal Revenue Service requires tax filers to answer regardless of filing method.

Misclassification of Contractors.—The Committee continues to be highly concerned with the misclassification of workers as independent contractors rather than as employees. This misclassification leads to the underreporting and underpayment of employment and payroll taxes by employers and individuals, which accounts for a substantial portion of the gross tax gap. The Committee is encouraged by IRS actions to develop an agency-wide plan and a worker classification team to assist external stakeholders. The Committee understands that the IRS is undertaking a random sampling selection to study worker classification and other employment tax issues, including the safe harbor provision. The Committee looks forward to reviewing the findings and recommendations at the conclusion of this study.

Audit findings by TIGTA issued in June 2013 evaluated whether the IRS's Determination of Worker Status Program [the SS-8 Program] is effectively processing worker determination requests and whether the subsequent rulings are being followed. The results reflected that not all employers are complying with the determination rulings. TIGTA recommended that the IRS should determine the reasons for employer noncompliance and develop a strategy to increase compliance with the worker determinations. The Committee urges the IRS to keep the Committee apprised of its initiatives to strengthen employer compliance with SS-8 Program determination rulings.

The Committee is concerned that staffing within the IRS's SS-8 program, responsible for making determinations as to a worker's Federal employment tax status, has not kept pace with the record and sustained SS-8 filings during the past three filing seasons. The Committee believes that the IRS SS-8 program is critical to ensuring that workers are classified correctly, identifying leads for employment tax exams and criminal investigations, and combating the underreporting of employment taxes that contributes significantly to the tax gap. The Committee believes it is crucial, given the growing workload, that the IRS maintain sufficient staffing at SS-8 processing locations. Prior to making any staffing reductions at the SS-8 processing locations, the Committee directs the IRS to provide a report to the Committee that details the past 5 years of staffing levels and employee productivity, SS-8 receipt volumes, and rationale for the proposed workforce changes.

Performance Measures.—The Committee strongly urges the IRS to develop additional performance measures to evaluate the effectiveness of IRS programs such as preparer regulation, new information reports for merchant payment cards and stock basis, the Compliance Assurance Process [CAP] program, and Offshore Voluntary Disclosure programs. The Committee shares the perspective of the IRS Oversight Board that such measures would provide greater insight into how specific initiatives impact compliance and

would contribute to better informed management and funding decisions.

National Research Program.—As noted previously, the Committee strongly supports the work of the National Research Program [NRP] to increase understanding of the tax gap. The Committee agrees with GAO, TIGTA, the National Taxpayer Advocate, and the IRS Oversight Board, which have all recommended greater and more frequent data collection and studies of the tax gap including the portion of the tax gap attributable to international transactions.

OPERATIONS SUPPORT

Appropriations, 2014 ¹	\$3,740,942,000
Budget estimate, 2015	4,456,858,000
Committee recommendation	3,942,014,000

¹In addition to the base appropriated funding, the IRS transferred \$58,000,000 to the Operations Support account from additional funds made available pursuant to Public Law 113-76, division E, section 109.

PROGRAM DESCRIPTION

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

Funding for Operations Support budget activities undergirds both Taxpayer Services and Enforcement programs that depend on agile, sophisticated information systems to promptly and properly process tax and information returns, account for tax revenues collected, permit automated requests for account and return transcripts, issue billings for taxes owed, generate refund payments, assist in selection of returns for audit, and provide telecommunications services for the full array of IRS business activities, including Web site and toll-free phone access.

COMMITTEE RECOMMENDATION

The Committee recommends \$3,942,014,000 for Operations Support for fiscal year 2015. This amount is \$201,072,000 above the fiscal year 2014 enacted level and \$514,844,000 below the budget request. Bill language is included allowing up to \$250,000,000 of these funds to remain available until September 30, 2016, for information technology support and not to exceed \$65,000,000 to remain available until September 30, 2017, for research; not less than \$2,000,000 for the Internal Revenue Oversight Board; and \$25,000 for official reception and representation expenses.

The recommended funding supports initiatives being undertaken to implement the information technology and operational infrastructure critical to delivery of new tax credits and other IT changes necessitated by changes in the law. For any cost estimates, the Committee expects the IRS to follow the best practices outlined in GAO's Cost Guide for a comprehensive, well-documented, accurate, and credible cost estimate. It is imperative that the Committee be regularly apprised of updated cost estimates in order to have sufficient reliable information about the specific fiscal 2015 funding needs in the context of what has been expended to date and with what results, as well as what costs may be expected to arise in fiscal years beyond 2015.

Information Technology [IT] Management and Oversight.—The IRS funds 155 IT systems. Of these, 20 are major systems each having an annual budget of greater than \$10,000,000. The IRS has made significant strides in improving the management and oversight of its business systems modernization [BSM] program. The Committee strongly urges the IRS to vigilantly address major systemic problems with its non-BSM portfolio of information technology projects.

The Committee shares the concerns, cited by both TIGTA and GAO, that the IRS lacks a comprehensive integrated system to provide accurate, relevant, and timely financial and operating data that can be used to evaluate performance measures, productivity, and the associated costs of IRS programs. This deficiency hinders IRS management decisionmaking as well as congressional oversight of progress in achieving program goals.

The Committee notes that while the IRS uses its IT governance process to track progress in completing activities and achieving milestones in non-BSM IT project implementation, it lacks a quantitative measure for doing so, making it difficult to determine the extent of functionality achieved as incremental stages of project development are reached. Quantitative measures are valuable project management tools for securing complete information for ascertaining status and progress in delivering systems.

In response to GAO's recommendation as part of its evaluation work related to the BSM spending plans several years ago, the IRS developed a useful measure based on capabilities to be achieved for each milestone. The Committee strongly encourages the IRS to consider developing and using a quantitative measure of scope for all of its non-BSM major IT systems to provide more complete understanding of the functionalities achieved along the course of project work, and to better ensure that investments are producing the results expected. In addition, TIGTA has identified problems in several areas of IT management and oversight including, but not limited to, classification of investment projects, oversight and governance structure, risk management, contingency planning, and contractor performance and accountability.

Although progress has been made, the Committee remains concerned about chronic material weaknesses in IRS's internal controls over information security that expose systems to serious risk. The Committee expects the IRS to continue efforts to fully address information security vulnerabilities, including promptly instituting corrective action in response to recommendations of TIGTA and GAO in this area.

The Committee directs the administration and the IRS to include within the fiscal year 2016 budget request a proposed long-term multiyear funding strategy and timetable within the Operations Support account to upgrade and modernize the aging legacy IRS information technology infrastructure.

Strategic Planning for E-Service Enhancements.—E-services is a suite of Web-based products that allow tax professionals and taxpayers to conduct business with the IRS electronically. The Committee believes there is considerable untapped potential for more robust use of virtual technology and enhanced electronic communications in transactions between the IRS and taxpayers and tax

professionals. The Committee directs the IRS to utilize, and keep the Committee informed about, a strategic plan, including identification of specific short-term and long-term opportunities for new or enhanced uses of e-services and an assessment of the related resource needs.

Information Technology Reports.—The Committee directs the IRS to submit quarterly reports on particular major project activities to the Committees on Appropriations and the GAO, no later than 30 days following the end of each calendar quarter in fiscal year 2015. The Committee expects the reports to include detailed, plain English explanations of the costs and schedules for the previous 3 months and a description of the anticipated cost and schedule for the upcoming 3 months for the following major information technology project activities: IRS.gov; Returns Remittance Processing; EDAS/IPM; Information Returns and Document Matching; E-services; Taxpayer Advocate Service Integrated System and other projects associated with significant changes in law. The Committee further directs GAO to review and provide an annual report to the Committees evaluating the cost and schedule of activities of all major IRS information technology projects for the year, with particular focus on the projects about which the IRS is submitting quarterly reports to the Committee.

BUSINESS SYSTEMS MODERNIZATION

Appropriations, 2014	\$312,938,000
Budget estimate, 2015	330,210,000
Committee recommendation	330,210,000

PROGRAM DESCRIPTION

The Business Systems Modernization account provides resources for revamping business practices and acquiring new technology. The IRS has undertaken a multiyear, multibillion dollar effort to migrate from its antiquated legacy system to bring the IRS tax administration system to a level of public and private sector best practices. The IRS is using a formal methodology to prioritize, approve, fund, and evaluate its portfolio of business systems modernization investments. This methodology is designed to enforce a documented, repeatable, and measurable process for managing investments throughout their life cycle. The process is reviewed by the Government Accountability Office on a regular basis.

COMMITTEE RECOMMENDATION

The Committee recommends \$330,210,000 for Business Systems Modernization [BSM] for fiscal year 2015. This amount is \$17,272,000 above the fiscal year 2014 enacted level and the same as the budget request. The Committee encourages the IRS to use resources available through user fee revenues to augment the direct discretionary appropriation for the BSM program.

The Committee is committed to ensuring continued progress as the IRS builds on the successful deployment of the CADE2 program to provide daily account processing and to update the Modernized e-File program to launch additional system capabilities. The Committee recognizes that successful high-risk systems modernization efforts depend upon sustained and adequate funding to

support automation refinements designed to help improve customer service through faster response, enhance compliance and enforcement activities, and enhance production volumes at lower error rates.

The Committee expects the IRS to continue to submit quarterly reports to the Committee and the Government Accountability Office [GAO] during fiscal year 2015, no later than 30 days following the end of each calendar quarter. The Committee expects the reports to include detailed, plain English explanations of the costs and schedules for CADE2 and MeF activities for the previous 3 months and a description of the anticipated cost and schedule for the upcoming 3 months. The Committee further directs GAO to review and provide an annual report to the Committee evaluating the cost and schedule of CADE2 and MeF activities for the year.

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

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

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

Section 101 continues a provision allowing the IRS to transfer up to 5 percent of any appropriation made available to the agency in fiscal year 2015 to any other IRS account, with the exception of the Enforcement account, which is limited to 3 percent. The IRS is directed to follow the Committee's reprogramming procedures outlined earlier in this report.

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

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

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

Section 105 renews a provision enacted in Public Law 111-117 that prohibits the use of funds in this act to enter into, renew, extend, administer, implement, enforce, provide oversight of, or make any payment related to any qualified tax collection contract.

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

Section 107 continues a provision that prohibits the use of funds by the IRS to target United States citizens for exercising any right guaranteed under the First Amendment to the Constitution.

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

Section 109 renews a provision enacted in Public Law 113–6 that extends authority for appointment to critical administrative, technical, and professional positions needed to carry out the functions of the IRS.

Section 110 is a new provision allowing a 2-year renewal of the term of a critical pay provision based on critical organizational need.

ADMINISTRATIVE PROVISIONS—DEPARTMENT OF THE TREASURY
(INCLUDING TRANSFERS OF FUNDS)

The Committee includes 12 administrative provisions, as follows:

Section 111 authorizes certain basic services within the Treasury Department in fiscal year 2015, including purchase of uniforms; maintenance, repairs, and cleaning; purchase of insurance for official motor vehicles operated in foreign countries; and contracts with the Department of State for health and medical services to employees and their dependents serving in foreign countries.

Section 112 authorizes transfers, up to 2 percent, between Departmental Offices, Office of Inspector General, Special Inspector General for the Troubled Asset Relief Program, Financial Crimes Enforcement Network, Bureau of the Fiscal Service, and Alcohol and Tobacco Tax and Trade Bureau, appropriations under certain circumstances.

Section 113 authorizes transfers, up to 2 percent, between the Internal Revenue Service and the Treasury Inspector General for Tax Administration under certain circumstances.

Section 114 prohibits the Department of the Treasury and the Bureau of Engraving and Printing from redesigning the \$1 Federal Reserve Note.

Section 115 authorizes the Secretary of the Treasury to transfer funds from Salaries and Expenses, Bureau of the Fiscal Service, to the Debt Collection Fund as necessary to cover the costs of debt collection. Such amounts shall be reimbursed to the Salaries and Expenses account from debt collections received in the Debt Collection Fund.

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

Section 117 prohibits the merger of the United States Mint and the Bureau of Engraving and Printing without prior approval of the committees of jurisdiction.

Section 118 authorizes the Department's intelligence activities.

Section 119 permits the Bureau of Engraving and Printing to use \$5,000 from the Industrial Revolving Fund for reception and representation expenses.

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

Section 121 relates to the recovery of assets of the United States.

Section 122 requires the Department to finalize rules related to the recovery of the gulf coast region.

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

THE WHITE HOUSE
SALARIES AND EXPENSES

Appropriations, 2014	\$55,000,000
Budget estimate, 2015	55,110,000
Committee recommendation	55,110,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$55,110,000 for The White House, Salaries and Expenses. The recommendation is \$110,000 above the fiscal year 2014 enacted level and equal to the budget request.

Exports to Africa.—The Committee is aware of section 1206 of Public Law 113–66, which directs the President to designate an existing senior United States Government official to lead efforts to significantly increase United States exports to Africa. The Committee urges the Executive Office of the President [EOP] to make the designation required by law and encourages the EOP to leverage resources provided in this and other acts to carry out the intent of section 1206.

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

COMPENSATION OF THE PRESIDENT

Appropriations, 2014 ¹	\$450,000
Budget estimate, 2015	450,000
Committee recommendation ²	450,000

¹Funded in section 624 of Public Law 113–76, division E.

²Provides funds in section 617.

PROGRAM DESCRIPTION

This account provides for the compensation of the President, including an expense allowance as authorized by 3 U.S.C. 102.

COMMITTEE RECOMMENDATION

Compensation of the President is considered mandatory for scorekeeping purposes; therefore, it is included in a general provision under title VI (sec. 617).

EXECUTIVE RESIDENCE AT THE WHITE HOUSE

OPERATING EXPENSES

Appropriations, 2014	\$12,700,000
Budget estimate, 2015	12,700,000
Committee recommendation	12,700,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$12,700,000 for the Executive Residence at the White House. The Committee recommendation is equal to the fiscal year 2014 enacted level and the budget request. The bill also continues certain restrictions on reimbursable expenses for use of the Executive Residence.

WHITE HOUSE REPAIR AND RESTORATION

Appropriations, 2014	\$750,000
Budget estimate, 2015	750,000
Committee recommendation	750,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$750,000 for White House Repair and Restoration, equal to the fiscal year 2014 enacted level and the budget request.

COUNCIL OF ECONOMIC ADVISERS

SALARIES AND EXPENSES

Appropriations, 2014	\$4,184,000
Budget estimate, 2015	4,192,000
Committee recommendation	4,192,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$4,192,000 for salaries and expenses of the Council of Economic Advisers. This amount is \$8,000 above the fiscal year 2014 enacted level and equal to the budget request.

NATIONAL SECURITY COUNCIL AND HOMELAND SECURITY COUNCIL

SALARIES AND EXPENSES

Appropriations, 2014	\$12,600,000
Budget estimate, 2015	12,621,000
Committee recommendation	12,621,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$12,621,000 for the salaries and expenses of the National Security Council and the Homeland Security Council. This amount is \$21,000 above the fiscal year 2014 enacted level and equal to the budget request.

OFFICE OF ADMINISTRATION

SALARIES AND EXPENSES

Appropriations, 2014	\$112,726,000
Budget estimate, 2015	111,441,000
Committee recommendation	111,441,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$111,441,000 for the Office of Administration for fiscal year 2015. This amount is \$1,285,000 below the fiscal year 2014 enacted level and equal to the budget request.

The Committee’s recommendation includes \$12,006,000 to stabilize and modernize the information technology infrastructure within the EOP. This funding supports the continuation of a major initiative that will refresh the aging information technology infrastructure, strengthen disaster recovery and information security capabilities, and transition the EOP’s communications architecture to integrate mobile devices while complying with security and records management requirements. The Committee supports continued investment in the initiative to further modernize the IT infrastructure, accommodate increasing data needs, and prepare for cybersecurity threats.

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

OFFICE OF MANAGEMENT AND BUDGET

SALARIES AND EXPENSES

Appropriations, 2014	\$89,300,000
Budget estimate, 2015	93,450,000
Committee recommendation	93,450,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$93,450,000 for the Office of Management and Budget, which is \$4,150,000 above the fiscal year 2014 enacted level and equal to the budget request.

The recommendation will allow OMB to continue its work developing and executing the President’s Budget and overseeing the performance of Federal agencies. In recent years, OMB’s non-politically appointed civil service staffing levels declined while undertaking new responsibilities under major legislation such as the Budget Control Act of 2011 and the Government Performance and Results Modernization Act of 2010. The Committee directs OMB to allocate increased funds toward restoring non-politically appointed civil service staffing levels, including for the Office of Federal Procurement Policy and the Office of Information and Regulatory Affairs. The Committee also directs OMB to utilize additional resources to respond in a timely and complete manner to requests from Congress, in particular requests related to program funding and operations.

Federal Budgeting System.—The Committee notes that OMB maintains the Federal Government’s core budgeting system, which is accessed by over 1,000 users Governmentwide to collect, validate, analyze, prepare, and publish information related to the Federal budget. In recent years, OMB has added the capability for the system to collect, analyze, and share information on Governmentwide management and budgeting activities. However, the last major upgrade to the system was completed in 1993. The Committee notes that, using limited resources, OMB has made improvements to the system that have enhanced data quality and implemented efficiencies in the budget process. The Committee directs OMB to continue making enhancements to the system within current resources and to notify the Committee of any cost-effective opportunities that OMB may identify to further improve the system.

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

Conferences.—From fiscal years 2012 to 2013, the number of agency-sponsored conferences has decreased by 50 percent and the cost of conferences has decreased by approximately 60 percent. The Committee supports efforts to reduce unnecessary or wasteful conference expenditures, but at the same time, acknowledges the value of conferences, particularly to the scientific research community. The Committee continues a provision in title VII of the bill requiring agencies to report annually to their inspector general or senior ethics officer on conferences costing more than \$100,000 and to notify the same official of conferences costing more than \$20,000 within 15 days of a conference. The provision also prohibits funding for any travel and conference activities that are not in compliance with OMB Memorandum M–12–12. Consistent with M–12–12, agencies shall report conference expenditures in excess of \$100,000 on agency Web sites and OMB shall notify the Committee annually in writing of any agencies failing to report this information.

Travel.—The Committee supports OMB’s efforts to reduce costs across Federal agencies by eliminating unnecessary travel expenses. As part of OMB Memorandum M–12–12, Federal agencies were directed to reduce their travel expenses by 30 percent below the fiscal year 2010 level. To assist in this regard, the bill includes both bill language in the General Services Administration account relating to the agency’s data collection responsibilities on travel and other activities, and a Governmentwide general provision in title VII prohibiting other than coach-class travel until the submission of a Federal agency report. The Committee strongly urges OMB to continue oversight efforts of Federal travel expenses.

Contractor Bonuses.—The Committee is aware that the Federal Acquisition Regulation [FAR] allows for a variety of performance incentive contracts. The Committee is concerned about the occurrence of contract incentives being given to contractors that fail to meet specified cost, schedule, or performance criteria. Although

OMB has issued guidance to reduce wasteful spending on contractor bonuses, this issue has not been fully addressed. The Committee directs OMB to report to the Committee within 180 days of enactment on recommendations to improve the FAR to prevent agencies from issuing contract incentives to underperforming contractors.

Veterans Affairs Leases.—The Committee is concerned about instances in which OMB's guidance and review of leases is creating delays and preventing the Federal Government from saving taxpayer dollars. Under OMB's Circular A-11, agencies are required to include a termination clause in an operating lease. In at least one situation, this requirement is preventing the Department of Veterans Affairs from selling large, unused space and relocating to a smaller replacement facility. The Committee directs OMB to review the VA leases that are currently pending because of these new requirements, and reassess its interpretation of the Antideficiency Act in cases where operating lease requirements may not be practical or may prevent the Government from saving taxpayer dollars.

OFFICE OF NATIONAL DRUG CONTROL POLICY

SALARIES AND EXPENSES

Appropriations, 2014	\$22,750,000
Budget estimate, 2015	22,647,000
Committee recommendation	22,647,000

PROGRAM DESCRIPTION

The Office of National Drug Control Policy [ONDCP], established by the Anti-Drug Abuse Act of 1988, and reauthorized by Public Law 109-469, is charged with developing policies, objectives, and priorities for the National Drug Control Program. In addition, ONDCP administers the High Intensity Drug Trafficking Areas program, the Drug-Free Communities Support Program, and several other related initiatives.

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$22,647,000 for ONDCP's salaries and expenses. This amount is \$103,000 less than fiscal year 2014 enacted level and the same as the budget request.

Synthetic Drugs.—The Committee is concerned about the increasing popularity of synthetic drugs, particularly among teens and young adults. Synthetic cannabinoids, synthetic cathinones, and synthetic hallucinogens pose serious health risks, and there are widespread misconceptions about the composition, potency, and danger of these drugs. Synthetic drugs have caused significant abuse, addiction, emergency department visits, organ damage, and overdose deaths. The Committee directs ONDCP to report to the Committee on Appropriations not later than 90 days after enactment on: (1) what preventative steps the administration is taking to educate people about the health risks posed by these substances; (2) how the administration intends to address the manufacture, distribution, sale and use of synthetic drugs; and (3) ONDCP's coordination with other Federal agencies, Drug-Free Community coalitions, and HIDTA partners to combat this threat.

FEDERAL DRUG CONTROL PROGRAMS
 HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM
 (INCLUDING TRANSFERS OF FUNDS)

Appropriations, 2014	\$238,522,000
Budget estimate, 2015	193,400,000
Committee recommendation	238,522,000

PROGRAM DESCRIPTION

The High Intensity Drug Trafficking Areas [HIDTA] program was established by the Anti-Drug Abuse Act of 1988 (Public Law 100–690) and the Office of National Drug Control Policy’s reauthorization (Public Law 109–469) to provide assistance to Federal, State, and local law enforcement entities operating in those areas most adversely affected by drug trafficking.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$238,522,000 for the HIDTA program, the same as the fiscal year 2014 level and \$45,122,000 above the budget request. The Committee directs that funding shall be provided for the existing HIDTAs at no less than the fiscal year 2014 level.

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

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

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

The Committee recognizes the National HIDTA Assistance Center for providing programmatic support to the HIDTA program to include training, financial management/audit review, and other essential services.

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

The Midwest region continues to serve as a strategic conduit for drug traffickers between the east and west coasts. ONDCP shall update the Committee on how its programs are addressing these challenges.

Drug abuse on tribal lands is a significant problem. According to a survey by the Substance Abuse and Mental Health Services Administration, the rate of nonmedical use of prescription drugs among American Indian or Alaska Native adolescents was almost twice that of the national rate. In previous years, ONDCP has provided HIDTA discretionary funding for a Native American program to combat drug trafficking on tribal lands. The Committee believes

this is a worthwhile and necessary investment that should be continued.

As prescription drug monitoring programs successfully control the supply of prescription drugs available, addicts who are no longer able to obtain or afford prescription opioids often turn to heroin. The Committee recognizes the prevalence of opioid addiction and the resultant increase in trafficking of, and addiction to, heroin as an emergent threat to communities across the Nation. The Committee encourages ONDCP in consultation with the HIDTA Directors, to the extent practicable, to prioritize discretionary funds to aid States that have identified heroin addiction as an emergent threat and are developing community responses to combat addiction to heroin and other opioids. HDTAs enable necessary coordination of law enforcement efforts and support for State and local law enforcement, and must continue to play a significant role in the eradication of heroin and prescription drug diversion.

OTHER FEDERAL DRUG CONTROL PROGRAMS
(INCLUDING TRANSFERS OF FUNDS)

Appropriations, 2014	\$105,394,000
Budget estimate, 2015	95,376,000
Committee recommendation	105,650,000

PROGRAM DESCRIPTION

The Anti-Drug Abuse Act of 1988 (Public Law 100–690), and the Office of National Drug Control Policy Reauthorization Act (Public Law 109–469) established this account to be administered by the Director of the Office of National Drug Control Policy. The funds appropriated to the program support high-priority drug control programs and may be transferred to drug control agencies.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$105,650,000 for Other Federal Drug Control Programs, which is \$256,000 more than the fiscal year 2014 enacted level and \$10,274,000 above the budget request. Within this amount, the Committee provides the following funding levels:

	Amount
Drug-Free Communities Support Program	\$92,000,000
National Community Anti-Drug Coalition training	2,000,000
Drug court training and technical assistance	1,400,000
Anti-doping activities	9,000,000
World Anti-Doping Agency [WADA]	2,000,000
Activities as authorized by Public Law 109–469, section 1105	1,250,000

Drug-Free Communities Support Program.—ONDCP directs the Drug-Free Communities Support Program [DFCSP] in partnership with the Substance Abuse and Mental Health Services Administration. DFCSP provides dollar-for-dollar matching grants of up to \$125,000 to local coalitions that mobilize their communities to prevent youth alcohol, tobacco, illicit drug, and inhalant abuse. Such grants support coalitions of youth; parents; media; law enforce-

ment; school officials; faith-based organizations; fraternal organizations; State, local, and tribal government agencies; healthcare professionals; and other community representatives. The DFCSP enables these coalitions to strengthen their coordination and prevention efforts, encourage citizen participation in substance abuse reduction efforts, and disseminate information about effective programs. The Committee provides \$92,000,000 for the continuation of the DFCSP.

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

The Committee recognizes the success that Drug-Free Communities programs have had in preventing drug use and abuse, and urges ONDCP and Drug-Free Communities grantees to emphasize training and assistance in the prevention of prescription drug and heroin abuse in States that have seen a spike in opioid abuse. The Committee recommends training, assistance, and coordination with other State and local efforts to reduce heroin and prescription opioid addiction through education and prevention efforts.

UNANTICIPATED NEEDS

Appropriations, 2014	\$800,000
Budget estimate, 2015	1,000,000
Committee recommendation	1,000,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends \$1,000,000, which is \$200,000 more than the fiscal year 2014 enacted level and equal to the budget request.

DATA-DRIVEN INNOVATION

(INCLUDING TRANSFERS OF FUNDS)

Appropriations, 2014	\$2,000,000
Budget estimate, 2015	
Committee recommendation	

PROGRAM DESCRIPTION

The goal of the Data-Driven Innovation program is to expand and improve the use of data and evidence to maximize government effectiveness and efficiency. The Data-Driven Innovation program builds on the Partnership Fund for Program Integrity Innovation, which supported pilot projects designed to reduce errors, promote efficiency, and improve the service of Federal programs administered by States. The Data-Driven Innovation program will also support targeted projects with the goal of demonstrating results or testing methods that will be replicable across Federal programs.

COMMITTEE RECOMMENDATION

The Committee recommends no funding for the Data-Driven Innovation program. This is \$2,000,000 below the fiscal year 2014 enacted level consistent with the budget request.

The Committee encourages OMB to continue to use data and evidence to maximize Government effectiveness and efficiency through its role in the regular budget and oversight process.

INFORMATION TECHNOLOGY OVERSIGHT AND REFORM

(INCLUDING TRANSFERS OF FUNDS)

Appropriations, 2014	\$8,000,000
Budget estimate, 2015	20,000,000
Committee recommendation	20,000,000

PROGRAM DESCRIPTION

The goal of the Information Technology Oversight and Reform [ITOR] program is to turn around poorly performing Federal information technology [IT] projects, improve the efficiency and effectiveness of agency IT portfolios, and centralize key IT services for Government agencies, saving taxpayer dollars in the future that would otherwise be spent on inefficient and duplicative IT services.

The EOP began a major IT reform effort in fiscal year 2009 by leveraging existing resources provided for management improvements and dedicated funding for the effort was first provided in fiscal year 2012.

COMMITTEE RECOMMENDATION

The Committee recommends \$20,000,000 for the ITOR program. The recommendation is \$12,000,000 above the fiscal year 2014 enacted level and equal to the budget request.

The Committee appreciates the administration's comprehensive and innovative approach to improving IT development processes and maximizing efficiencies across the Federal IT portfolio. The Federal Government invests approximately \$80,000,000,000 a year in IT development for a wide variety of capabilities, spanning, for example, from basic desktop computing to a searchable database for investigating terrorist financing activity.

Using resources provided for general management improvements, in 2009 the administration began a major IT reform effort focused on improving poorly performing IT projects, consolidating costly data centers, and consolidating common IT functions across Federal agencies. The administration estimates that these IT reform initiatives have resulted in over \$2,400,000,000 in taxpayer savings.

IT Dashboard.—The Committee supports the development of the IT Dashboard, a Web site that includes cost, schedule, and performance data for major IT investments. The Committee directs the EOP to issue guidance to agencies to require that all major IT investments are consistently included on the IT Dashboard and to explore other data and metrics to include on the dashboard that would provide a meaningful assessment of the risk of major IT investments. The EOP shall ensure that current and accurate data on these investments are available throughout the entire year.

High Priority IT Investments.—The Committee is concerned about the large number of major IT development projects that are over-budget, off-schedule and ultimately fail to function. The Committee supports the budget request for the new “Digital Service”, which will provide enhanced oversight and guidance for major IT investments. As one component of this oversight, the EOP shall identify the 10 highest priority IT investment projects that are under development across Federal agencies and report quarterly to the Committee on Appropriations and Committee on Homeland Security and Governmental Affairs on the status of these projects. In addition, the EOP shall provide the Committee on Appropriations a quarterly report describing progress made by DOD and the VA to build interoperability between the current Electronic Health Records [EHR] legacy systems and future EHR systems.

The Committee reminds the EOP that the Committee expects to be regularly apprised of how Governmentwide IT reform efforts affect agency-specific projects and missions on a case-by-case basis. The Committee directs that IT reform initiatives shall not be a substitute for the Committee's routine consideration of agency needs in accordance with the regular budget process. Finally, the Committee directs the EOP to notify the Committee immediately upon

any change in an agency spending plan pursuant to any efforts to modernize, streamline, or improve Federal IT projects.

SPECIAL ASSISTANCE TO THE PRESIDENT

SALARIES AND EXPENSES

Appropriations, 2014	\$4,319,000
Budget estimate, 2015	4,221,000
Committee recommendation	4,221,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$4,221,000 for special assistance to the President. This amount is equal to the budget request and \$98,000 below the fiscal year 2014 enacted level.

OFFICIAL RESIDENCE OF THE VICE PRESIDENT

OPERATING EXPENSES

(INCLUDING TRANSFER OF FUNDS)

Appropriations, 2014	\$305,000
Budget estimate, 2015	299,000
Committee recommendation	299,000

PROGRAM DESCRIPTION

This account supports the care and operation of the Vice President's residence on the grounds of the Naval Observatory. These funds specifically support equipment, furnishings, dining facilities, and services required to perform and discharge the Vice President's official duties, functions, and obligations.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$299,000 for the official residence of the Vice President. This amount is equal to the budget request and \$6,000 below the fiscal year 2014 enacted level.

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

(INCLUDING TRANSFERS OF FUNDS)

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

Section 202 requires a detailed financial plan by the Director of ONDCP prior to the obligation of funds in fiscal year 2015.

Section 203 allows for the transfer of up to 2 percent among programs within ONDCP.

Section 204 establishes reprogramming requirements for ONDCP.

TITLE III
THE JUDICIARY

PROGRAM DESCRIPTION

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

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

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

SUPREME COURT OF THE UNITED STATES

SALARIES AND EXPENSES

Appropriations, 2014	\$72,625,000
Budget estimate, 2015	74,967,000
Committee recommendation	75,135,000

PROGRAM DESCRIPTION

The United States Supreme Court consists of nine justices appointed under Article III of the Constitution of the United States, one of whom is appointed as Chief Justice of the United States. The Supreme Court acts as the final arbiter in the Federal court system.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$75,135,000 for the Justices, their supporting personnel, and the costs of operating the Supreme Court, excluding the care of the building and grounds. The recommendation is \$2,510,000 above the fiscal year 2014 funding level and \$168,000 above the budget request.

CARE OF THE BUILDING AND GROUNDS

Appropriations, 2014	\$11,158,000
Budget estimate, 2015	11,640,000
Committee recommendation	11,689,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$11,689,000 for personnel and other services related to the Supreme Court building and grounds, which is supervised by the Architect of the Capitol. The recommendation is \$531,000 above the fiscal year 2014 funding level and \$49,000 above the budget request.

The Court shall continue to provide to the Committee detailed single-spaced quarterly reports on the Supreme Court modernization project, including descriptions; timeliness; milestones; and funding committed, obligated, and expended, as well as any unobligated balances of each major capital project. In addition, the report should include the identification, descriptions, and status of any contract claims.

UNITED STATES COURT OF APPEALS FOR THE FEDERAL CIRCUIT

SALARIES AND EXPENSES

Appropriations, 2014	\$29,600,000
Budget estimate, 2015	30,212,000
Committee recommendation	30,306,000

PROGRAM DESCRIPTION

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

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$30,306,000. The recommendation is \$706,000 above the fiscal year 2014 funding level and \$94,000 above the budget request.

UNITED STATES COURT OF INTERNATIONAL TRADE

SALARIES AND EXPENSES

Appropriations, 2014	\$19,200,000
Budget estimate, 2015	17,807,000
Committee recommendation	17,865,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$17,865,000. The recommendation is \$1,335,000 below the fiscal year 2014 funding level and \$58,000 above the budget request.

COURTS OF APPEALS, DISTRICT COURTS, AND OTHER JUDICIAL SERVICES

SALARIES AND EXPENSES

Appropriations, 2014	\$4,658,830,000
Budget estimate, 2015	4,827,588,000
Committee recommendation	4,849,300,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$4,849,300,000 for salaries and expenses. The recommendation is \$190,470,000 above the fiscal year 2014 funding level and \$21,712,000 above the budget request.

Perimeter Security Pilot Project.—The Committee is aware that the U.S. Marshals Service [USMS] has completed its review of the judiciary's court security officer [CSO] staffing standards and that their findings support a modest increase in CSO staffing which will be implemented over several years. In fiscal year 2014, the USMS addressed the distribution of current CSO staffing by reallocating

CSO positions in overstaffed judicial districts to the most significantly understaffed districts. The Committee understands that in fiscal year 2015, the USMS will be formulating CSO staffing requirements for all districts based on the new staffing standards. These new requirements will include the creation of an exterior patrol position which would support the goal of the judiciary's Perimeter Security Pilot Project in part because having a CSO perform exterior patrol duty might allow the elimination of a Federal Protective Service [FPS] contract guard post at a primary courthouse that currently has an FPS exterior patrol post. The Committee understands and supports the judiciary's plans to use a phased-in approach to filling the additional CSO positions necessary to fully implement the revised CSO staffing standards. The Committee continues to support the efficacy of the pilot project, but understands that due to fiscal constraints, the judiciary is unable to fully implement the pilot program at this time.

Strategic Training Aimed at Reducing Re-arrest [STARR].—Research in community corrections has identified a series of traits that influence an offender's risk of re-offending. Mental illness, though not directly related to re-offending, is a factor that can limit the success of supervision by impeding the effectiveness of interventions designed to address an offender's risk factors. The judiciary's probation and pretrial services system supports programming specifically targeted to address the individual needs of offenders, including those who suffer from a mental illness. Once an offender with a mental illness is stabilized, one of the most effective methods of addressing their primary risk factors is the use of core correctional practices, known as Strategic Training Aimed at Reducing Re-arrest. The implementation of these skills is complex, requiring ongoing coaching and training, but, they have shown promise in reducing offender re-arrest rates. STARR training and development is underway in 64 probation and pretrial services offices around the country. The Committee is encouraged by the outcomes of the STARR effort and believes its expansion is warranted for use with defendants and offenders in probation and pretrial offices nationwide.

Vaccine Injury Compensation Trust Fund Report.—The Administrative Office of the U.S. Courts in coordination with the Court of Federal Claims is directed to submit a report to the Committee within 120 days of enactment on appropriations for the Vaccine Injury Compensation Trust Fund funded within this bill. Specifically, the report should include a 10-year history of appropriations for the fund, caseload statistics, and a breakout of obligations by budget object class categories. In addition, the report should include staffing data with detail to reflect the number of special masters and their compensation in each year.

VACCINE INJURY COMPENSATION TRUST FUND

Appropriations, 2014	\$5,327,000
Budget estimate, 2015	5,423,000
Committee recommendation	5,423,000

PROGRAM DESCRIPTION

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

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$5,423,000. The recommendation is \$96,000 above fiscal year 2014 funding level and the same as the budget request.

DEFENDER SERVICES

Appropriations, 2014	\$1,044,394,000
Budget estimate, 2015	1,053,158,000
Committee recommendation	1,022,551,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$1,022,551,000. The recommendation is \$21,843,000 below the fiscal year 2014 funding level, \$30,607,000 below the budget request, and consistent

with the Judiciary's most recent budget estimate of the needs for this account.

FEEES OF JURORS AND COMMISSIONERS

Appropriations, 2014	\$53,891,000
Budget estimate, 2015	55,827,000
Committee recommendation	55,827,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$55,827,000. The recommendation is \$1,936,000 above the fiscal year 2014 funding level and same as the budget request.

COURT SECURITY

(INCLUDING TRANSFERS OF FUNDS)

Appropriations, 2014	\$497,500,000
Budget estimate, 2015	530,763,000
Committee recommendation	523,566,000

PROGRAM DESCRIPTION

The Court Security appropriation was established in 1983 and funds the necessary expenses incident to the provision of protective guard services, and the procurement, installation, and maintenance of security systems and equipment for United States courthouses and other facilities housing Federal court operations, including building access control, inspection of mail and packages, directed security patrols, perimeter security provided by the Federal Protective Service, and other similar activities as authorized by section 1010 of the Judicial Improvement and Access to Justice Act (Public Law 100-702).

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$523,566,000. The recommendation is \$26,066,000 above the fiscal year 2014 funding level and \$7,197,000 below the budget request.

ADMINISTRATIVE OFFICE OF THE UNITED STATES COURTS

SALARIES AND EXPENSES

Appropriations, 2014	\$81,200,000
Budget estimate, 2015	84,399,000
Committee recommendation	84,539,000

PROGRAM DESCRIPTION

The Administrative Office [AO] of the United States Courts was created in 1939 by an act of Congress. It serves the Federal judiciary in carrying out its constitutional mission to provide equal justice under the law. Beyond providing numerous services to the Federal courts, the AO provides support and staff counsel to the Judicial Conference of the United States and its committees, and implements Judicial Conference policies as well as applicable Federal statutes and regulations. The AO is the focal point for communication and coordination within the Federal judiciary and with Congress, the executive branch, and the public on behalf of the judiciary.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$84,539,000. This recommendation is \$3,339,000 above the fiscal year 2014 funding level and \$140,000 above the budget request.

FEDERAL JUDICIAL CENTER

SALARIES AND EXPENSES

Appropriations, 2014	\$26,200,000
Budget estimate, 2015	26,959,000
Committee recommendation	27,113,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$27,113,000. The recommendation is \$913,000 above the fiscal year 2014 funding level and \$154,000 above the budget request.

JUDICIAL RETIREMENT FUNDS

PAYMENT TO JUDICIARY TRUST FUNDS

Appropriations, 2014 ¹ .....	.....
Budget estimate, 2015	\$143,600,000
Committee recommendation ² .....	.....

¹ Funded in sec. 624 of Public Law 113-76, div. E.

² Provides funds in sec. 617.

PROGRAM DESCRIPTION

The funds in this account cover the estimated future benefit payments to be made to retired bankruptcy judges and magistrate

judges, claims court judges, and spouses and dependent children of deceased judicial officers.

COMMITTEE RECOMMENDATION

Payments to the Judicial Officers' Retirement Fund and the Claims Court Judges Retirement Fund are considered mandatory for scorekeeping purposes, therefore, are included in a general provision under title VI (sec. 617).

UNITED STATES SENTENCING COMMISSION

SALARIES AND EXPENSES

Appropriations, 2014	\$16,200,000
Budget estimate, 2015	16,894,000
Committee recommendation	17,008,000

PROGRAM DESCRIPTION

The United States Sentencing Commission establishes, reviews, and revises sentencing guidelines, policies, and practices for the Federal criminal justice system. The Commission is also required to monitor the operation of the guidelines and to identify and report necessary changes to the Congress.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$17,008,000. The recommendation is \$808,000 above the fiscal year 2014 funding level and \$114,000 above the budget request.

ADMINISTRATIVE PROVISIONS—THE JUDICIARY

(INCLUDING TRANSFERS OF FUNDS)

The Committee recommends the following administrative provisions for the judiciary:

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

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

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

Section 304 grants the judicial branch the same tenant alteration authorities as the executive branch.

Section 305 provides continued authority for a court security pilot program.

Section 306 eliminates certain obsolete or ineffective statutory requirements that cause the judiciary to expend funds unnecessarily.

Section 307 extends for 1 year the authorization of a temporary judgeship in Kansas, Hawaii, Missouri, Alabama, Arizona, Florida, New Mexico, Texas, California, and North Carolina.

Section 308 authorizes additional district judgeships in Arizona, California, Delaware, Minnesota, New Mexico, and Texas and con-

verts a temporary judgeship to permanent status in Arizona, in California, and in New Mexico.

Section 309 amends the Jury Selection and Service Act to add additional categories under which a juror may not be excluded.

TITLE IV
DISTRICT OF COLUMBIA

FEDERAL PAYMENTS

FEDERAL FUNDS

A total of \$701,308,000 in Federal funds are estimated to be available to the District of Columbia government, the District of Columbia Courts, the District of Columbia Court Services and Offender Supervision Agency, and other D.C. entities. This is \$28,040,000 above the fiscal year 2014 enacted level and \$1,000,000 below the budget request.

FEDERAL PAYMENT FOR RESIDENT TUITION SUPPORT

Appropriations, 2014	\$30,000,000
Budget estimate, 2015	40,000,000
Committee recommendation	40,000,000

PROGRAM DESCRIPTION

The Resident Tuition Support program was created by the District of Columbia College Access Act of 1999 (Public Law 106–98), expanded through the District of Columbia College Access Improvement Act of 2002 (Public Law 107–157), and amended and reauthorized through Public Law 110–97. This program provides eligible college-bound District residents the opportunity to expand their higher education choices.

Under the program, financial assistance is available to qualified District residents who attend public colleges outside of the District of Columbia, private postsecondary institutions in the District of Columbia, Maryland, or Virginia, or any historically black college or university. The private-school tuition grants are restricted to nonprofit institutions. Students who attend public schools receive assistance equal to the difference between the tuition paid by residents of the State in which the institution is located and the tuition charged to nonresident students, with an annual limit of \$10,000 and a lifetime limit of \$50,000. Private-school students receive a \$2,500 maximum annual grant, with a lifetime limit of \$12,500.

Since its inception nearly 15 years ago, the program has disbursed more than \$350,400,000 for the benefit of more than 22,819 District of Columbia residents, with grants averaging \$6,133 per year. For the most recently completed academic year (2012–2013), 5,113 students received \$32,862,000 in grants averaging \$6,427. Sixty percent of the program grantees are the first in their families to attend college. Program participants have enrolled in more than 600 colleges and universities in 49 States. This has brought an infusion of the District’s students as well as Federal dollars to State university systems nationwide.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of \$40,000,000 for the resident tuition support program, \$10,000,000 above the fis-

cal year 2014 enacted level and the same as the budget request. The enhanced funding acknowledges projected increases in both student participation and tuition costs, and a reduced level of available prior-year carryover funds.

The Committee urges the Office of the State Superintendent of Education to continue its efforts to improve the student retention, persistence, and college graduation rate of program participants. The Committee believes that innovative initiatives designed to promote retention of District students in colleges and universities should be expanded where possible. The Committee acknowledges the challenges facing the students who do enroll in college to reach graduation. Data reveal that among program grantees, many students interrupt their enrollment or drop out entirely on their path to a degree. The program is continuing to witness positive achievements as evidenced by a 6-year graduation rate of nearly 51 percent, up from 48 percent in the previous academic period.

The Committee is encouraged by the initiatives that the State Superintendent has launched or is contemplating that are designed to enhance college retention and success. These programs include financial aid forums, guidance counselor certification, boot camps and summer institute programs, high achievers program, a retention mentor program, and a smart college choice campaign to guide students in selection of colleges and universities particularly suited to their academic and financial needs.

The Committee is pleased that the Office of the State Superintendent of Education has instituted administrative processes to help contain overall costs so that the funds provided are invested in an effective and efficient manner, to reduce the application period and award notification windows, and to establish an invoicing deadline for participating colleges and universities to improve the processing of payments.

The Committee directs that the State Superintendent shall include, as a component of the fiscal year 2016 budget justification submission, an annual update of the District's efforts, including research findings, to enhance the retention, persistence, and graduation rates of program participants, including early awareness and readiness initiatives to promote academic college preparation, guidance, and other support mechanisms and partnerships. The budget justification should also describe the status and effectiveness of cost containment measures instituted.

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

Appropriations, 2014	\$23,800,000
Budget estimate, 2015	14,900,000
Committee recommendation	14,900,000

PROGRAM DESCRIPTION

Due to the fact that the District of Columbia is the seat of the Federal Government and headquarters of many international organizations, District police, fire, and emergency personnel have had to provide security for a number of events. As the need for the District of Columbia to provide security increases, overtime costs for personnel escalate and divert local police from neighborhood pa-

trols. The complexity and costs associated with these events, including unique needs for crowd control, surveillance, and protection against unusual threats, are high and growing, and demand effective and efficient coordinated operations.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of \$14,900,000, for the District of Columbia for the costs of providing public safety at events related to the presence of the national capital in the District of Columbia, for the costs of providing support requested by the United States Secret Service Division in carrying out their protective duties under the direction of the Secretary of Homeland Security, and for the costs of providing support to respond to immediate and specific terrorist threats or attacks in the District of Columbia or surrounding jurisdictions. This is \$8,900,000 below the fiscal year 2014 enacted level and the same as the budget request.

The fiscal year 2014 enacted level included \$8,900,000 in enhanced funding for local security activities associated with the 57th Presidential Inauguration.

In addition, the District may use any funds remaining from prior year appropriations under this heading. The District may use the payment to cover the costs of Executive transportation support including motorcades and helicopter landings. The Committee directs the District of Columbia to submit a detailed budget justification for emergency planning and security with its funding request for fiscal year 2016. The Committee further directs the District of Columbia to submit, within 60 days of the end of fiscal year 2015, a report to the House and the Senate Committees on Appropriations detailing the purposes and amounts expended using the funds, particularly noting any deviation from the original proposed spending.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS

Appropriations, 2014	\$232,812,000
Budget estimate, 2015	255,819,000
Committee recommendation	255,819,000

PROGRAM DESCRIPTION

Under the National Capital Revitalization and Self-Government Improvement Act of 1997 (Public Law 105-33, title XI), the Federal Government is required to finance the District of Columbia Courts, the judicial branch of the District of Columbia government. This Federal payment to the District of Columbia Courts funds the operations of the District of Columbia Court of Appeals, Superior Court, the Court System, and the Capital Improvement Program. Capital improvement projects include implementation of the updated Facilities Master Plan and facilities condition assessment, with particular focus on expansion of the Moultrie Courthouse to address space shortfalls. By law, the annual budget includes estimates of the expenditures for the operations of the Courts prepared by the Joint Committee on Judicial Administration, the Court’s policy-making body, as well as the President’s recommendation for funding the Courts’ operations. The District of Columbia Court of Appeals is the highest court for the jurisdiction and has the highest number of appellate case filings per capita in the Nation. The Superior Court of the District of Columbia is unique among the Nation’s trial courts, accounting for among the highest number of case filings per capita in the United States as it serves all those residing, visiting, and conducting business in the Nation’s capital. On a daily basis, 10,000 members of the public visit the court complex.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment to the District of Columbia Courts of \$255,819,000, which is \$23,007,000 above the fiscal year 2014 enacted level and the same as the President’s budget request. This amount includes \$13,844,000 for the Court of Appeals, \$117,885,000 for the Superior Court, \$72,310,000 for the Court System, and \$51,780,000 for capital improvements to courthouse facilities.

The Committee recommendation for the District of Columbia Superior Court, an increase of \$2,964,000 above fiscal year 2014 funding, will permit the Court to enhance fair and timely case resolution through domestic relations case processing enhancements and family mediation improvements; promote access to justice through expanded oversight of the guardianship assistance program; and facilitate public trust and confidence by assessing and conducting home studies in disputed custody proceedings.

The Committee recommendation for the District of Columbia Court System is \$3,155,000 above the fiscal year 2014 enacted funding and will permit the Court System to support enhanced public security through installation of a new access control system to replace an existing system that has reached the end of its lifecycle.

The Committee recommendation for capital improvements will support the Facilities Master Plan, particularly continued work on

the Moultrie Courthouse Addition (C Street Expansion). The Committee acknowledges that steady progress on the Facilities Master Plan and facilities condition assessment should provide a cost-effective path to address deficiencies in the Courts' space needs and promote improved public access to services.

The Committee supports the Courts' request to maintain the current level of funds available for its official reception and representation purposes. These resources enable the Courts to meet various community outreach responsibilities including supporting legal education in the District of Columbia as the home of six law schools; work with the D.C. Bar committees; and host the significant number of international guests who visit the D.C. Courts to learn about legal systems in democratic societies. The Committee notes that the current amount of the Courts' reception and representation funds is commensurate with small Federal agencies and considerably less than the comparative representation funds available to other District officials.

FEDERAL PAYMENT FOR DEFENDER SERVICES IN DISTRICT OF COLUMBIA COURTS

Appropriations, 2014	\$49,890,000
Budget estimate, 2015	49,890,000
Committee recommendation	49,890,000

PROGRAM DESCRIPTION

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

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

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of \$49,890,000 for Defender Services in the District of Columbia Courts. This is the same as the fiscal year 2014 enacted level and the same as the budget request.

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

Appropriations, 2014	\$226,484,000
Budget estimate, 2015	232,568,000
Committee recommendation	232,568,000

PROGRAM DESCRIPTION

The Court Services and Offender Supervision Agency [CSOSA] for the District of Columbia is an independent Federal agency created by the National Capital Revitalization and Self-Government

Improvement Act of 1997 (Public Law 105–33, title XI). CSOSA acquired the operational responsibilities for the former District agencies in charge of probation and parole, and houses the Pretrial Services Agency within its framework. The mission of CSOSA is to increase public safety, prevent crime, reduce recidivism, and support the fair administration of justice in close collaboration with the community. The CSOSA appropriation supports the Community Supervision Program which monitors or supervises approximately 14,000 adult offenders on a daily basis and 23,065 different offenders over the course of a year and the Pretrial Services Agency [PSA] which supervised 20,184 released defendants during fiscal year 2013.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of \$232,568,000, which is \$6,084,000 above the fiscal year 2014 enacted level and the same as the budget request. Of this amount, \$60,845,000 is designated for the Pretrial Services Agency and \$171,723,000 is designated for the Community Supervision Program.

The Committee is supportive of CSOSA's efforts to successfully reintegrate ex-offenders to their communities and notes the centrality of job training and employment readiness in reducing recidivism. CSOSA is encouraged to work with organizations that have demonstrated effectiveness and best practices to improve the outcomes for men and women returning home from prison and under court supervision.

CSOSA has enjoyed a long history of working with grassroots, nonprofit providers of transitional housing, including faith-based organizations, that offer counseling, mentoring, and life skills training to men and women returning home from prison. The Committee notes that this is a model program for the Nation.

The Committee is encouraged that the Community Supervision Program has continued to maintain officer-to-offender caseload levels closer to nationally recommended levels, a significant improvement over the 100:1 average ratios prior to the Agency's inception.

The Committee appreciates the efforts of CSOSA management to identify savings and other efficiencies through targeted cutbacks, streamlining of programs, and strategic reorganization as the agency fulfills its critical mission and addresses high priority public safety needs amid Governmentwide fiscal constraints.

The Committee commends the collaborative efforts of the Community Supervision Program to continue to partner with the District of Columbia Government, the United States Parole Commission, and the Bureau of Prisons [BOP] to implement the Secure Residential Treatment Program.

The Committee is concerned about the growing prevalence of synthetic cannabinoid usage in the District of Columbia and notes the findings of a recent study conducted by the Office of National Drug Control Policy indicating the challenges of conducting testing to detect usage of such substances. The Committee notes the recent public safety video broadcast sponsored by CSOSA and a 2013 symposium sponsored by the Criminal Justice Coordinating Council that convened local law enforcement, criminal justice, health, human services, and business leaders together to raise awareness

of the emergence of synthetic drugs in the community and to generate a dialogue on devising a comprehensive and coordinated approach to address the issue. The Committee urges CSOSA to regularly inform the Committee of developments and initiatives aimed at addressing the issues, particularly the disparately high cost of drug testing for synthetic substances.

The Committee supports the request to allow \$6,990,000 of CSOSA funding to remain available until September 30, 2017 for the relocation of an offender supervision field office.

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

Appropriations, 2014	\$40,607,000
Budget estimate, 2015	41,231,000
Committee recommendation	41,231,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment to the Public Defender Service for the District of Columbia of \$41,231,000, which is \$624,000 above the fiscal year 2014 enacted level and the same as the budget request. The Committee supports the request to permit \$1,150,000 to remain available until September 30, 2017 for relocation of PDS satellite offices.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

Appropriations, 2014	\$14,000,000
Budget estimate, 2015	16,000,000
Committee recommendation	16,000,000

PROGRAM DESCRIPTION

Approximately one-third of the District of Columbia is served by a combined sewer system, constructed by the Federal Government in 1890, in which both sanitary waste and storm water flow through the same pipes. When the collection system or the Blue Plains treatment plant reach capacity, typically during periods of heavy rainfall, the system is designed to overflow the excess water. This mixture of sewage and storm water runoff is discharged to the Anacostia and Potomac Rivers, Rock Creek, and tributary waters between 60 and 75 times each year. Under a judicial consent decree entered on March 23, 2005, the Water and Sewer Authority is undertaking a 20-year, \$2,600,000,000 sewer construction program to reduce combined sewer overflows [CSO]. The Clean Rivers Project includes deep underground storage tunnels, side tunnels to reduce flooding, pump station rehabilitation, and the elimination of over a dozen CSO outfalls along the Potomac and Anacostia Rivers and Rock Creek. When completed in 2025, this project is expected to vastly improve water quality and significantly reduce contaminated discharges into and debris in our Nation’s capital waterways as well as improve the health of the Chesapeake Bay.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of \$16,000,000 to be matched by at least \$16,000,000 provided by the Water and Sewer Authority (DC Water), to continue implementation of the Long-Term Combined Sewer Overflow Control Plan. This is \$2,000,000 above the fiscal year 2014 enacted level and the same as the budget request.

The Committee’s recommended funding continues a long-standing cost-sharing partnership between the Federal Government and DC Water to help reduce overflows into local waterways. Over the last decade, DC Water has committed over \$1,340,000,000 to ongoing work, of which approximately 14 percent has been funded through Federal appropriations. The recommended funding will be a contribution to the \$283,900,000 that DC Water plans to invest in the CSO project in fiscal year 2015.

The Committee commends ongoing efforts through the Clean Rivers project to evaluate investments in green infrastructure with low impact development technologies. The Committee is encouraged by the potential benefits not only for stormwater management, but for job creation, improved air quality, greener public and private spaces, and added wildlife habitat.

FEDERAL PAYMENT TO THE CRIMINAL JUSTICE COORDINATING COUNCIL

Appropriations, 2014	\$1,800,000
Budget estimate, 2015	1,900,000
Committee recommendation	1,900,000

PROGRAM DESCRIPTION

The Criminal Justice Coordinating Council for the District of Columbia [CJCC] is the primary forum in which District of Columbia criminal justice agencies can identify and address interagency coordination on issues such as illegal drugs, juvenile justice, halfway houses, information technology, and identification of arrestees to improve public safety in the District of Columbia for its residents, visitors, victims, and offenders.

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

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

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of \$1,900,000 to CJCC. This is \$100,000 above the fiscal year 2014 enacted level and the same as the budget request.

Among the activities that the recommended Federal payment will support during fiscal year 2015 is continued enhancements to expand the reach of the JUSTIS information system's capabilities to promote sharing of public safety information and more effective mobilization in response to matters transcending a single agency. The Committee expects that the resources will also support the GunStat initiative; improved information sharing on mental health and substance abuse to redirect persons to necessary support services; records management, court-based release, court processing and papering reforms; clear business processes to help reduce the number of outstanding warrants; a comprehensive approach to truancy prevention; and other emerging cross-cutting criminal justice challenges, including the growing prevalence of synthetic drug usage.

The Committee directs the CJCC to submit annual performance measures in an annual report to accompany the fiscal year 2016 budget justification, which should also describe progress made on specific CJCC initiatives.

FEDERAL PAYMENT FOR JUDICIAL COMMISSIONS

Appropriations, 2014	\$500,000
Budget estimate, 2015	565,000
Committee recommendation	565,000

PROGRAM DESCRIPTION

The Commission on Judicial Disabilities and Tenure provides support to the District of Columbia Court of Appeals and Superior Court through reviewing and investigating allegations of judicial misconduct warranting disciplinary action; involuntary judicial retirements due to health; evaluation of judges seeking reappointment to the bench; and evaluation of retired judges seeking to continue service as a senior judge. The mission of the Commission on Judicial Disabilities and Tenure is to maintain public confidence in an independent, impartial, fair, and qualified judiciary, and to enforce the high standards of conduct judges must adhere to both on and off the bench. The Judicial Nomination Commission recommends candidates to the President of the United States for nomination to judicial vacancies in these courts. In accordance with the National Capital Revitalization and Self-Government Improvement Act of 1997 (Public Law 105–33), the Federal Government is responsible for financing of the District of Columbia Courts, including the operations of the District of Columbia Court of Appeals, Superior Court, the Court System, and the Capital Improvement Program. Although independent of the Courts by design, these two Commissions provide important functions within the judicial branch of local government in the District of Columbia.

COMMITTEE RECOMMENDATION

The Committee recommends \$565,000 as a Federal payment for the judicial commissions, of which \$270,000 is designated for the Judicial Nomination Commission and \$295,000 is designated for the Commission on Judicial Disabilities and Tenure. This amount is \$65,000 above the fiscal year 2014 enacted level and the same as the budget request. Funds shall remain available until September 30, 2016. The Committee's recommended increase, consistent with the request, will support enhanced resources to address the human capital and operational needs of the Judicial Nomination Commission. The Committee continues to support the rationale of recognizing these commissions as local judicial branch agencies for which Federal support for the operations is necessary.

FEDERAL PAYMENT FOR SCHOOL IMPROVEMENT

Appropriations, 2014	\$48,000,000
Budget estimate, 2015	43,000,000
Committee recommendation	43,000,000

PROGRAM DESCRIPTION

The Committee continues its commitment to improving educational opportunities for the children of the District of Columbia. For over a decade, Congress has supported a three-sector funding arrangement to provide Federal resources for the District of Colum-

bia Public Schools, public charter schools, and for a scholarship program for low-income students to attend private schools.

Beginning in 2007, the District charted a new management course for the District's challenged public school system in response to Public Law 110–33, which vested authority over the school superintendent, operating budget, and capital program in the Mayor. Through sustained efforts, progress has been made to streamline bureaucracy, recruit new principals, expand course offerings available to students, expand pre-K classrooms, complete major renovations, and raise math and reading test scores. For the ensuing 2014–2015 school year, enrollment of 47,592 students is projected, representing an increase of 1,532 students above the 2013–2014 enrollment of 46,060 students.

Public charter schools in the District of Columbia have grown considerably since the first two opened in 1996 and served 160 students. In school year 2013–2014, 57 tuition-free, autonomous public charter schools on 102 campuses operated in the District, enrolling 36,565 students in every ward of the city, and serving 43 percent of all District of Columbia public school students. Enrollment in charter schools is projected to increase to 39,076 students in school year 2014–2015. The District of Columbia School Reform Act of 1995 (Public Law 104–134), one of the strongest charter school laws in the Nation, guarantees charter school autonomy from the District of Columbia Public Schools and from the District government and mandates uniform per student funding of all public school students, both traditional and charter.

Congress established the private school scholarship program as a 5-year pilot in 2003. In April 2011, the Opportunity Scholarship Program was reauthorized for 5 years through enactment of Public Law 112–10, division C. The intent of this program is to help increase the District of Columbia's capacity to provide parents, particularly low-income parents whose children attend low-performing schools, more options for quality education. In school year 2013–2014, 1,540 students participated in the program and were enrolled at 46 of 52 participating nonpublic schools.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of \$43,000,000, which is \$5,000,000 below the fiscal year 2014 enacted level and the same as the budget request. These funds are allocated as follows: \$20,000,000 for the District of Columbia Public Schools to improve public school education, \$20,000,000 to expand quality public charter schools and \$3,000,000 for the Secretary of Education for administration and evaluation of the private school scholarships program under Public Law 112–10, division C.

Public Schools.—The Committee's recommended Federal payment will support key initiatives that ensure every child in the District is in a classroom supported with high-quality teachers. The resources made available will help reward the District's highest performing teachers and principals; increase retention of highly effective teachers and principals; attract more high quality teachers and principals to DCPS; and provide for innovative compensation to improve the efficiency of school operations.

The Committee directs the District of Columbia Public Schools [DCPS] to submit a detailed spending plan outlining specific activities no later than 60 days after enactment of this act. The Committee expects that this spending plan should contain a particular emphasis on initiatives to improve the recruitment and retention of a high-quality teacher and principal workforce in District public schools.

DCPS has made tremendous progress over the past 6 years since the enactment of a new governance structure placing the school system under the jurisdiction of the Mayor and aggressive reform initiatives to turn-around a chronically challenged urban school system. From 2007 to 2013, DCPS witnessed notable gains in student achievement as measured by both the state comprehensive assessment system and the National Assessment of Educational Progress [NAEP].

In 2013, DCPS students achieved their highest proficiency rates ever as measured by the District's comprehensive assessment system. While in 2007, only 35 percent of students were proficient in reading, in 2013, 47 percent of students achieved proficiency. While in 2007, only 29 percent of students were proficient in math, in 2013, 50 percent of students achieved proficiency.

After years of decline, DCPS enrollment is increasing for the first time in decades. Students are graduating at a higher rate than previous years. DCPS graduation rate has increased from 53 percent in school year 2011–2012 to 58 percent in school year 2012–2013. Moreover, DCPS demonstrated the greatest gains of any participating school district in the country on the Trial Urban District Assessment, with DCPS gains leading all other districts in every tested grade and subject area.

The District has 11,000 special needs students for whom the District must provide or secure educational services. The Committee expects the District to continue to make substantial progress in achieving compliance with the 2006 Federal court-ordered consent decree, eliminating inadequacies in treatment and support for special needs students, and establishing more inclusive learning environments for these students within the District of Columbia Public Schools system.

Public Charter Schools.—The Committee expects that the recommended payment for the public charter school sector will provide resources to improve school performance and educational outcomes, and effective facility financing and funding to increase the number of high-quality public charter school seats. The Committee directs the District of Columbia Public Charter School Board through the Office of the State Superintendent of Education, to submit to the Committee a detailed spending plan outlining specific activities no later than 60 days after enactment of this act. This spending plan should particularly emphasize enhancing the academic quality of existing charter schools, expanding the capacity of high-performing charter schools, and executing a robust performance management system to help identify low-performing schools and close them.

Over the years, public charter schools have moved into and revitalized former DCPS school buildings that otherwise would have been developed into condominiums or used for other commercial purposes. These buildings, including several historic structures,

often long-abandoned and severely blighting neighborhoods, have been converted to public charter schools. However, despite a law giving the charter schools a “right of first offer” whenever the District government disposes of a former public school building by sale, lease, or transfer, charter schools often lose out to commercial developers.

The Committee directs the Mayor of the District of Columbia to submit to the Committees on Appropriations, as part of the fiscal year 2016 Federal payment budget justification materials, a detailed fiscal year 2016–2019 public education facilities plan that will ensure public charter school equitable access to surplus or underutilized DCPS space consistent with the law.

The Committee reminds the government of the District of Columbia that students in public charter schools are to have access to the same publicly funded services that are offered to students in traditional public schools. These include school nurses, School Resource Officers, crossing guards, and mental health and other wrap-around services.

Private School Scholarships.—The Committee supports continuing the Opportunity Scholarship program as the third element of a three-sector Federal payment arrangement, and notes that Congress expressed its clear intent to advance this program through continuous funding and a 5-year reauthorization in 2011. The Committee is aware that available unexpended balances are due, in part, to factors beyond the program’s control, and expects that any funding appropriated for the Opportunity Scholarship Program, including currently available balances, will be used to continue the program and enroll new students in order to facilitate a credible and scientifically valid evaluation of the program.

The Committee’s recommendation takes into consideration expected resource needs for the scholarship program based on historic attrition and enrollment rates and anticipated program participation by new students, measured against funds on hand. Based on program data, for school year 2014–2015, the projected costs are \$13,787,000, which will support 1,426 students, including 1,238 renewals and 188 new awards calculated at the maximum inflation-adjusted scholarship rate. If the school year 2015–2016 enrollment of renewal and new students is equivalent to levels experienced in the most recent years assuming expected attrition rates and calculated at the maximum inflation-adjusted scholarship rate, the projected costs would be \$12,953,000. The Committee believes it is essential to evaluate anticipated resource needs in light of the fact that there is at least \$34,179,000 in unexpended prior year and carryover funding currently available to the program. Based on forecasts of projected costs, the funds currently available are adequate to fully support scholarships for both school years 2014–2015 and 2015–2016. The Committee’s recommended funding of \$3,000,000 will support the ongoing administration expenses at \$1,200,000 and the costs of the evaluation component of the program at \$1,800,000 without depleting funds available for scholarship awards.

The Committee directs the Secretary of Education to develop, as necessary, any appropriate cost containment protocols, consistent with Public Law 112–10, division C, to address any potential en-

rollment oversubscription issues posed by retention of students newly entering the program and extension to new enrollments in future school years to ensure that expansion of the program is undertaken in conformity with the authorized funding level.

In November 2013, the Government Accountability Office [GAO] published a report of its assessment, conducted at the request of the Committee, concerning the management of the Opportunity Scholarship Program (GAO-13-805). GAO identified significant weaknesses in program management signaling a need for sustained oversight and attention. The Committee directs the Secretary of Education to submit a written report to the Committee, no later than 60 days following enactment, describing the specific corrective actions undertaken and the current status of progress to address the 10 recommendations detailed in the GAO report.

The Committee further directs the Secretary of Education to work with the Office of Management and Budget to develop and implement suitable administrative control mechanisms to promote greater oversight of the program.

The Committee expects that any school enrolling a scholarship participant under the Opportunity Scholarship Program should satisfy certain minimum reasonable expectations as an educational setting in full compliance with the statutory requirements of section 3007(a)(4) of Public Law 112-10, division C relating to valid certificates of occupancy, school accreditation, site inspections, financial stability, fiscal management controls, and teacher qualifications.

The Committee directs the Secretary of Education to use his legal authority to enforce the Cooperative Agreement in place with the grantee administering the D.C. Opportunity Scholarship Program and ensure that the grantee enforces the provisions outlined in the Letter of Agreement with participating schools. The Committee expects that the U.S. Department of Education shall annually update the Cooperative Agreement with the eligible entity. The Committee further expects that the Secretary shall enforce and follow the Memorandum of Understanding [MOU] with the District of Columbia's Office of the State Superintendent of Education. All Agreements and MOU's in place shall reflect the mutually agreed upon duties and responsibilities to ensure the successful compliance and implementation of the scholarship program.

The Committee also directs the Secretary of Education to work with the administrator of the program to ensure adequate policies and procedures for administration of the program are in place to ensure effective implementation and oversight of the Opportunity Scholarship Program. The administrator of the program shall ensure that parents receive adequate information related to educational achievement of the students as required by Section 3010(b) of Public Law 112-10, division C and those policies and procedures necessary for the effective implementation of the "Student Academic Assistance" provision of 3007(d) of Public Law 112-10, division C.

The Committee further directs the Secretary of Education to work with the administrator of the program to ensure that schools participating in the Opportunity Scholarship Program provide an independent financial audit as set out in section 3007(a)(4)(E) of

Public Law 112–10, division C and the Letter of Agreement between the participating school and the eligible entity.

FEDERAL PAYMENT FOR THE D.C. NATIONAL GUARD

Appropriations, 2014	\$375,000
Budget estimate, 2015	435,000
Committee recommendation	435,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of \$435,000 for the D.C. National Guard designated for the Major General David F. Wherley, Jr. District of Columbia National Guard Retention and College Access Program, a tuition assistance program for non-resident District of Columbia National Guard members. This amount is \$60,000 above the fiscal year 2014 enacted level and the same as the budget request.

FEDERAL PAYMENT FOR HIV/AIDS PREVENTION

Appropriations, 2014	\$5,000,000
Budget estimate, 2015	5,000,000
Committee recommendation	5,000,000

PROGRAM DESCRIPTION

The District of Columbia is facing a daunting HIV epidemic. Based on the national HIV/AIDS case based reporting system, the District has among the highest AIDS diagnosis rates in the country. Currently, 2.4 percent of the population was diagnosed and is living with HIV in the District. Early diagnosis and increased access to care improves health outcomes and reduces the chances of spreading the disease. According to the most recent local epidemiology report issued in September 2013 by the D.C. Department of Health, progress is being made in combatting the disease and reducing the rates of infection and transmission. Of those persons newly diagnosed with HIV in 2011, nearly 80 percent were linked to care with 3 months, compared to 50 percent who were linked to care within 3 months of diagnosis in 2005. Data reflect that the number of newly diagnosed HIV cases in the District decreased to 718 cases in 2011, a decline of 46 percent from 1,333 new cases in 2007. The number of reports of newly diagnosed AIDS cases decreased 47 percent, from 682 in 2007 to 363 in 2011. The number of deaths among persons with HIV decreased by 41 percent, from 425 in 2007 to 251 in 2011. According to the report, two children were born with HIV between 2009 and 2010, but there were no reports of a child born with HIV infection in 2011..

COMMITTEE RECOMMENDATION

The Committee acknowledges the serious health situation and recommends a special Federal payment of \$5,000,000 to support the use of emerging and effective technology and social networking to promote regular and routine testing to significantly increase the number of District residents who know their HIV status and increase the number of HIV positive residents immediately linked to care. This amount is the same as the fiscal year 2014 enacted level and the same as the budget request. This funding will allow the District to focus on service saturation in areas of combined high risk and high poverty in order to ensure that ward-level counseling and testing, prevention, and treatment services are readily available and fully utilized.

FEDERAL PAYMENT FOR D.C. COMMISSION ON THE ARTS AND HUMANITIES GRANTS

Appropriations, 2014	\$.....
Budget estimate, 2015	1,000,000
Committee recommendation	

The budget requests a special Federal payment of \$1,000,000 to fund competitively awarded grants for nonprofit fine and performing arts organizations based in and primarily serving the District of Columbia. This request relates to a proposal to eliminate funding for the National Capital Arts and Cultural Affairs [NCACA] grants program administered by the Commission on Fine Arts, a Federal entity funded under the Interior appropriation.

COMMITTEE RECOMMENDATION

The Committee is unable to support the request for a new special Federal payment to the District of Columbia for grants for nonprofit fine and performing arts organizations in fiscal year 2015.

DISTRICT OF COLUMBIA FUNDS

The Committee recommends, for the operating expenses of the District of Columbia, the amount which will be submitted to Congress by the government of the District of Columbia as set forth in the enrolled version of the Fiscal Year 2015 Budget Request Act of 2014, District of Columbia Bill 20–749, as may be amended. Of the total amount of funds, the Committee recommends the distribution of funds between local funds, Federal grant funds, Medicaid payments, other funds and private funds. The Committee further recommends an additional \$128,800,000 in appropriated Federal payments as set forth under this title. The Committee directs that any changes to the financial plan as submitted by the District must follow the reprogramming guidelines.

TITLE V
INDEPENDENT AGENCIES

ADMINISTRATIVE CONFERENCE OF THE UNITED STATES

SALARIES AND EXPENSES

Appropriations, 2014	\$3,000,000
Budget estimate, 2015	3,200,000
Committee recommendation	3,200,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends \$3,200,000 for ACUS, equal to the budget request and \$200,000 above the fiscal year 2014 enacted level.

CHRISTOPHER COLUMBUS FELLOWSHIP FOUNDATION

SALARIES AND EXPENSES

Appropriations, 2014	\$150,000
Budget estimate, 2015	
Committee recommendation	

PROGRAM DESCRIPTION

The Christopher Columbus Fellowship Foundation is an independent agency established by Congress in 1992 (Public Law 102–281) to encourage and support research, study, and labor designed to produce new discoveries in all fields of endeavor for the benefit of mankind. Its mission is accomplished through the sponsorship of national competitions designed to promote innovation in the fields of homeland security, life sciences, and education. Through its Frontiers of Discovery—Work in Progress and Discover the Future programs, the agency recognizes cutting-edge innovations of worthy American scientists, student inventors, and exemplary teachers who inspire despite especially challenging educational environments or personal physical disabilities.

Initial funding for the Christopher Columbus Fellowship Foundation was derived from the sale of three denominations of specially minted coins sold by the United States Mint from August 1992 through June 1993. Revenues from the coin sales surcharges were deposited in the Christopher Columbus Fellowship Fund at the Department of the Treasury, and made available to the Foundation. To address the fact that the coin sales revenues had been depleted, Congress authorized funding for the Christopher Columbus Fellowship Foundation in the Omnibus Appropriations Act, 2009 (Public Law 111–8).

COMMITTEE RECOMMENDATION

The Committee recommends no funding for fiscal year 2015 for the Christopher Columbus Fellowship Foundation consistent with the President's budget request. This is \$150,000 below the fiscal year 2014 enacted level. The Committee expects the Foundation to seek alternative sources of funds for its operations other than discretionary appropriations.

COMMODITY FUTURES TRADING COMMISSION

SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF FUNDS)

Appropriations, 2014	\$215,000,000
Budget estimate, 2015	280,000,000
Committee recommendation	280,000,000

PROGRAM DESCRIPTION

The Commodity Futures Trading Commission [CFTC] was established as an independent agency by the Commodity Futures Trading Commission Act of 1974 (88 Stat. 1389; 7 U.S.C. 4a). The Commission administers the Commodity Exchange Act, 7 U.S.C. section 1, et seq.

The 1974 Act brought under Federal regulation futures trading in all goods, articles, services, rights, and interests; commodity options trading; and leverage trading in gold and silver bullion and coins; and otherwise strengthened the regulation of the commodity futures trading industry. It established a comprehensive regulatory structure to oversee the volatile futures trading complex. The CFTC's statutory mandate was renewed and/or expanded in 1978, 1982, 1986, 1992, 1995, 2000, 2008, and 2010.

The CFTC is the sole Federal regulator responsible for overseeing the futures, options, and swaps markets by encouraging competitiveness and efficiency, ensuring market integrity, and protecting market participants against manipulation, abusive trading practices, fraud, and other unscrupulous activities. Effective oversight by the CFTC fosters open, competitive, and financially sound markets. This enables the markets to better serve their designated functions of providing a price discovery mechanism and a means to offset price risk.

The CFTC regulates the activities of 68,241 registrants, including 56,190 salespersons, 1,811 commodity pool operators, 2,636 commodity trading advisors, 5,123 floor brokers, 955 floor traders, 105 futures commission merchants, 9 retail foreign exchange dealers, 1,328 introducing broker, 82 swap dealers, and 2 major swap participants. Currently, the CFTC has designated 19 contract markets (boards of trade or exchanges) that meet criteria for trading futures or options or both. In addition, 13 derivatives clearing organizations are registered with the CFTC.

Under the Dodd-Frank Wall Street and Consumer Protection Act (Public Law 111-203), the CFTC acquired expanded responsibilities for comprehensive oversight of the once-unregulated over-the-counter U.S. derivatives market to protect and benefit end-users and the broader American public. This complex swaps market has a notional value of nearly eight times the size of that of the futures markets. For the first time, 75 entities have registered as swap dealers and two as major swap participants.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$280,000,000 for the Commodity Futures Trading Commission to remain available

until September 30, 2016. This is \$65,000,000 above the fiscal year 2014 enacted level and the same as the budget request.

The Committee supports the request that of the total amount provided, \$50,000,000 shall be for the purchase of information technology, and that such funds be available until September 30, 2017. The Committee further provides that the CFTC may move up to \$10,000,000 of funds between appropriations for salaries and expenses and information technology, provided that such transfers conform to reprogramming procedures under section 608.

The Committee supports the need for increased resources for the CFTC above the fiscal year 2014 enacted level to satisfy its substantially broadened regulatory workload and to ensure appropriate oversight of the futures markets, which are growing steadily in volume and new users and rapidly evolving in their complexity and diversity.

The Committee emphasizes that this recommend funding is indispensable for conducting vigilant oversight of the futures and swaps markets to ensure market integrity and transparency and protect participants against manipulation, fraud, abusive trading practices, and unscrupulous conduct. The funding level will permit the CFTC to devote greater resources to its examinations function to ensure ongoing compliance with statutory and regulatory requirements. It will foster continued execution of the requirements of the Dodd-Frank Wall Street Reform Act through direct examinations and surveillance activities. Moreover, it will allow mission-critical investments in new and upgraded sophisticated technology to collect, monitor, and analyze voluminous quantities of data generated round-the-clock by global trading markets. For example, the CFTC needs to continue to enhance and incorporate software to load swaps data into a data warehouse computer for use in market surveillance, risk monitoring, enforcement, and economic analysis.

The Committee is particularly concerned that without the requested resources, the CFTC will continue to face extreme challenges in accomplishing all that it is expected to do, and at a significant technological disadvantage. It is imperative that the staffing and organization of the CFTC adapt to keep pace with the growth surge which cannot be undertaken without an increase in its operating budget that balances investments in human capital and technology.

As emphasized in the CFTC's 2011–2015 strategic plan, “effective oversight can only be accomplished if the regulator has access to all relevant activity in the markets.” Promptly collecting, synthesizing, managing, and analyzing the vast volume of data and information is paramount in CFTC's surveillance work and real-time public reporting. Without question, enhanced cutting-edge technology is essential to CFTC's capacity to leverage financial and human resources to execute not only the CFTC's core mission, but for fulfilling the expanded responsibilities under Dodd-Frank reforms.

Future Strategic Planning.—The Committee understands that the CFTC is developing its agency strategic plan for fiscal years 2014–2018. As the CFTC makes progress on the updated plan, the Committee directs that CFTC officials consult periodically with Congress to solicit the majority and minority views from the appro-

appropriate authorizing, appropriations, and oversight committees, as required by the GPRA Modernization Act of 2010 (Public Law 111-352). The Committee strongly urges the CFTC to ensure that, in tandem with workforce forecasting, that the CFTC's 2014-2018 strategic plan identify a clearly-defined multi-year technology investment strategy as a central component. This strategy should describe specific goals for enhanced acquisition and use of automation to monitor and analyze illegal trading behavior and other questionable activities in the increasingly more complex electronic trading environment. The Committee believes that a robust and transparent strategic plan will help bolster the CFTC's ability to perform its work and better inform the annual budget process.

Information Technology Investments.—The Committee underscores the crucial need for the CFTC to make mission-critical investments in technology to sort through the millions of pieces of information generated daily by markets. The CFTC's responsibilities to integrate both swaps and futures markets and perform required analysis and oversight requires a comprehensive overhaul of the current systems and a greater attention to automating surveillance and market risk analysis. The amount and detail of trade data collected and analyzed by the CFTC is expanding with its new authority over swaps markets and can only be managed by completely automating the collection and analysis of market data.

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

Regulatory Coordination and Harmonization.—The Committee stresses that with the enactment of Public Law 111-203, it is all the more critical for the CFTC, in collaboration with the Securities and Exchange Commission [SEC], to ensure optimum harmonization in executing the respective oversight responsibilities of each agency with respect to over-the-counter derivative products. The Committee expects the CFTC and the SEC to limit, to the greatest extent possible, inconsistent regulation of similar products and entities that could lead to opportunities for regulatory arbitrage. The Committee continues to support the use of funds to support the Joint SEC-CFTC Advisory Committee.

CONSUMER PRODUCT SAFETY COMMISSION

SALARIES AND EXPENSES

Appropriations, 2014	\$118,000,000
Budget estimate, 2015	123,000,000
Committee recommendation	123,000,000

PROGRAM DESCRIPTION

The Consumer Product Safety Commission [CPSC] is an independent regulatory agency that was established on May 14, 1973, and is responsible for protecting the public against unreasonable risks of injury from consumer products; assisting consumers to evaluate the comparative safety of consumer products; developing uniform safety standards for consumer products and minimizing conflicting State and local regulations; and promoting research and investigation into the causes and prevention of product-related deaths, illnesses, and injuries.

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

On August 14, 2008, Congress reauthorized the Commission by enacting the Consumer Product Safety Improvement Act of 2008 [CPSIA] (Public Law 110–314). CPSIA represents the most substantial change in the Consumer Product Safety Commission’s authorities since the creation of the Commission. Among other things, it enhances the Commission’s recall authority, streamlines the rulemaking process, provides for the creation of a new searchable database of consumer product complaints, and requires product certification.

On August 12, 2011, certain provisions of the CPSIA were amended by Public Law 112–28, which gave the Commission additional flexibility and authorities to deal with certain product safety issues.

On January 14, 2013, the Drywall Safety Act (Public Law 112–266) gave the Commission authority to stop further imports of problem drywall by ensuring that all drywall is marked with manufacturer and country of origin and does not contain levels of sulfur that could cause corrosion in homes.

COMMITTEE RECOMMENDATION

The Committee recommends \$123,000,000 for the Consumer Product Safety Commission, which is \$5,000,000 above the fiscal year 2014 funding level and the same as the budget request.

In 2008, Congress overwhelmingly passed the Consumer Product Safety Improvement Act [CPSIA]. The CPSIA was specifically intended to remove many of the regulatory restrictions that impaired the CPSC’s ability to quickly and proactively respond to emerging consumer product hazards, especially those affecting children. The

Committee supports the Commission's current regulatory efforts, particularly those that seek to ensure we have strong mandatory safety standards for durable infant and toddler products and harmful chemicals, and believes that any effort to impose additional statutory constraints on these proceedings is unwarranted.

Flame Retardant Chemicals.—As the Commission considers new upholstered furniture flammability standards, the Committee directs the Commission to take steps to reduce or limit the use of flame retardant chemicals. In 2012, the Commission released a study that indicates that flame retardant chemicals, as currently used in upholstered furniture foam, have no practical impact on flammability.

Furniture Tip-Overs.—Furniture tip-overs, particularly televisions, remain a serious risk to children and consumers. According to a 2012 CPSC study, between 2009–2011 an estimated annual average of 43,200 people were treated in U.S. hospital emergency departments for product instability or tip-over injuries related to televisions, furniture, and appliances. The Committee encourages the Commission to engage with industry, consumer groups, and the public to increase efforts limit or mitigate the risk associated with furniture tip-overs.

Youth Sports Concussion.—The Committee appreciates the Commission's work with sports leagues, equipment makers, and the Centers for Disease Control and Prevention to increase youth sports safety.

Sports can be one of the best ways to keep the Nation's youth active and healthy, but young people make nearly 250,000 emergency room visits each year due to sport or recreation-related brain injuries. The Committee is aware that there are numerous sports equipment products sold for children's use that claim to reduce impact forces to the head, or are designed to monitor, prevent, or reduce the risk of concussion. However, the National Academies issued a report in 2013 finding little evidence that current helmet designs reduce the risk of sports-related concussions and no evidence that mouthguards, headbands, or facial protection reduce concussion risk. The Commission should review the National Academies' report and future research in this area for any matter that may impact products under the Commission's jurisdiction.

The Commission has a responsibility to ensure that sports helmets and other protective equipment meet safety standards that reflect current medical understanding of injury risk and the state-of-the-art in technology. In particular, the Committee is concerned that the voluntary National Operating Committee on Standards for Athletic Equipment [NOCSAE] football helmet standard does not distinguish between football helmets designed for varsity and youth players. The Committee is further concerned that NOCSAE informed Congress in 2011 of its intention to become an American National Standards Institute [ANSI] standards developer, yet the current NOCSAE standards development process still does not meet the ANSI essential requirements, a code of good practice to ensure balance, openness, and lack of dominance by any single interest category, individual or organization. The Committee requests that the CPSC report within 180 days of enactment on whether more stringent voluntary standards or CPSC consumer rules for

new and reconditioned football helmets could improve consumer safety compared to the current NOCSAE football helmet standards.

Window Coverings.—The Committee remains concerned with the risks posed by window coverings, and other accessible household cords. As Senate Committee reports for the past few years have noted in detail, fatalities and nonfatal incidents with corded window coverings continue to occur. The CPSC docketed a petition on this issue almost 1 year ago and since that time, there have been six more deaths and seven injuries due to strangulation. The CPSC has documented that since 1983, 12 children die each year from strangling in loops formed from the cords on window coverings. The rate of injuries and deaths has not been significantly reduced since 1983, despite six industry attempts at developing adequate voluntary standards. The Committee strongly urges the Commission to review the petition as expeditiously as possible, considering the issues and possible regulatory options, including risk associated with window coverings currently in homes.

Burden Reduction While Assuring Compliance.—The Committee notes the CPSC has discharged its obligations under section 2(a)(2) of Public Law 112–28 (legislation that provided the CPSC with greater authority and discretion in enforcing consumer product safety law) to seek public comment on opportunities to reduce the cost of third-party testing costs while consistently assuring compliance with all applicable rules, regulations, bans, and standards. The Committee further notes that the CPSC has undertaken additional steps in an attempt to provide third-party testing cost relief, including the funding of a study in fiscal year 2014 to investigate whether untreated wood contains certain heavy metals. The Committee expects to see resolution of the question of whether the Commission, within its authority and without materially impacting its core safety work, can provide meaningful third-party testing cost relief while still assuring compliance. Accordingly, the Committee urges the CPSC to articulate to the regulated community any additional data or information the CPSC needs to provide third-party testing cost relief while still assuring compliance. Upon receipt of such information, the CPSC shall inform the regulated community what, if any, steps it can take, and along what timeline, to reduce third-party testing costs while still assuring compliance. The CPSC shall report to the Committee on the status of this effort within 90 days of enactment.

Corrective Action Plans.—The Committee is aware of some stakeholder concerns with the CPSC's proposal to make corrective action plans legally binding. These corrective action plans are voluntarily negotiated pursuant to the voluntary recall provisions under section 15 of the Consumer Product Safety Act [CPSA]. Because these agreements are not legally binding under current regulation, some companies have occasionally not followed through with their obligations as negotiated in their corrective action plans.

In 1995, the CPSC administratively created the Fast Track Recall Program to expedite the voluntary recall process under section 15 of CPSA and permit companies to remove potentially hazardous products from the marketplace as quickly and efficiently as possible. Some stakeholders have raised concerns that the CPSC's proposed changes to all section 15 corrective action plans could jeop-

ardize the efficacy of expedited corrective action plans under the Fast Track Recall Program. The Committee understands the need to address bad actors that do not comply with the provisions of their corrective action plans, but also encourages the CPSC to consider its proposed rule carefully so as not to adversely affect the Fast Track Recall Program or otherwise result in unreasonable delays that could keep harmful products on store shelves for longer periods of time.

Information Sharing.—In December 2012, the Government Accountability Office [GAO] released a report titled: “Consumer Product Safety Commission: Agency Faces Challenges in Responding to New Product Risks.”. In that report, GAO concluded that “section 29(f) of the Consumer Product Safety Act has not achieved the results expected by Congress when it enacted this provision and CPSC may benefit from having more flexibility to exchange information with its counterparts in other countries, which would help CPSC prevent unsafe products from entering the U.S. marketplace.”. To be responsive to the deficiency found by GAO, the Committee includes a provision that will provide the CPSC with enhanced flexibility to execute information sharing arrangements with certain foreign counterparts. The Committee believes that these modifications will allow the CPSC to more effectively respond to new and emerging consumer product hazards, and prevent dangerous products from entering the U.S. stream of commerce.

Import Safety.—The bill includes a provision requested in the budget allowing the CPSC to collect and retain an import surveillance fee, beginning in fiscal year 2016, to fund the cost of full implementation of CPSC’s Import Surveillance Program. This program seeks to prevent the introduction of violative or hazardous consumer products into the U.S. stream of commerce while expediting the clearance of compliant cargo. The Committee believes full implementation of CPSC’s Import Surveillance Program fulfills the intent of section 222 of the Consumer Product Safety Improvement Act and is consistent with the President’s Executive Order 13659: Streamlining the Export/Import Process for America’s Businesses, which seeks to harmonize port activity.

Since early fiscal year 2012, CPSC staff has been conducting a small-scale version of the Import Surveillance Program, including a pilot-scale risk assessment methodology [RAM]. The RAM pilot is designed to expedite the clearance of compliant imports and avoid unnecessary or random stopping of products. Full implementation of CPSC’s Import Surveillance Program and RAM system should further facilitate the clearance of compliant cargo.

In establishing the fee structure by regulation, the CPSC shall provide for a fee not to exceed \$30 in present day value, which shall be used to cover the costs associated with the CPSC’s Import Surveillance Program including: reviewing import entries, targeting high risk imports, developing and operating a risk assessment methodology data analysis system, inspecting targeted cargo, and not admitting violative or hazardous cargo. The fee shall not be used for CPSC activities outside of CPSC’s Import Surveillance Program and associated support, and will be consistent with Executive Order 13659. Additionally, the CPSC shall continue to work

with the Border Interagency Executive Council to engage with, and consider, the advice of industry and other relevant stakeholders.

Within 180 days, the CPSC shall provide a status update to the Committee with an outline of CPSC’s intended fee structure—including the fee amount and how the fee will be collected—and a description of how CPSC intends to provide for public comment. Within 1 year of collection of the fee, the CPSC shall report to the Committee on the user fee program, including the amount of money collected and how that money has been spent.

ADMINISTRATIVE PROVISIONS—CONSUMER PRODUCT SAFETY COMMISSION

Section 501 provides enhanced flexibility to allow the CPSC to execute information sharing agreements with foreign governments and to more effectively respond to new and emerging product safety hazards.

Section 502 authorizes the CPSC to collect and retain an import surveillance fee beginning in fiscal year 2016.

ELECTION ASSISTANCE COMMISSION

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

Appropriations, 2014	\$10,000,000
Budget estimate, 2015	10,000,000
Committee recommendation	10,000,000

PROGRAM DESCRIPTION

The Election Assistance Commission [EAC] was created by the Help America Vote Act of 2002 [HAVA] (Public Law 107–252). Under HAVA, the EAC’s role is to promulgate voluntary State guidelines for election systems, maintain a national certification program for voting equipment, serve as a national clearinghouse of information on improving the administration of Federal elections, and provide related guidance on meeting HAVA requirements. The EAC is also charged with awarding and auditing grants to improve election administration and to enhance election equipment, and with maintaining a national mail voter registration form developed in accordance with the National Voter Registration Act of 1993.

COMMITTEE RECOMMENDATION

The Committee provides \$10,000,000 for EAC’s administrative expenses, which is the same as the fiscal year 2014 enacted level and the same as the budget request. The Committee bill requires that \$1,900,000 of these funds be transferred to the National Institute for Standards and Technology [NIST] for technical assistance related to the development of voluntary State voting systems guidelines.

Within 30 days of the transfer, the Director of NIST (or designee) shall provide to the Executive Director (or Acting) of the EAC and the Committee an expenditure plan for the funds that includes: (1) the number and position title and office of each staff person doing work and amount of time each staff person spends on that work;

(2) the specific tasks accomplished including length of time needed to accomplish the task; (3) an explanation of expenditures, including contracts and grants, and use of the EAC funding transferred to NIST (including enumeration of funds); and (4) an explanation of how the work accomplished relates to mandated activities under HAVA. Finally, the Executive Director (or Acting) of the EAC and Director of NIST (or designee) shall work together to set priorities for the work outlined in order to meet timelines.

The Committee is supportive of efforts to develop best practices in use by or reasonably available to State and local elections officials to facilitate both the registration of eligible voters and the fast, secure, and efficient casting of ballots by eligible voters. EAC should assist with this effort and publicize best practices and lessons learned through its roundtables and Quick Start guides as well as any other available and appropriate methods. Topics should include, but not necessarily be limited to, whether and how online registration, early voting, electronic poll-books and eSignature, advance the goals of facilitating the registration of voters and casting of ballots.

FEDERAL COMMUNICATIONS COMMISSION
SALARIES AND EXPENSES

Appropriations, 2014	\$339,844,000
Budget estimate, 2015	375,380,313
Committee recommendation	375,380,313

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommendation provides \$375,380,313 for the salaries and expenses of the Federal Communications Commission [FCC], of which \$375,380,313 is to be derived from the collection of fees. The recommendation is \$35,536,313 above the fiscal year 2014 enacted level and equal to the budget request.

The recommendation includes \$11,090,000 for the activities of the Office of Inspector General. The Committee directs the FCC to continue to submit the independent budget of the FCC Inspector General to the President without alteration.

The Committee also recommends that up to \$106,000,000 be retained from spectrum auction activities to fund the administrative expenses of conducting such auctions. The recommendation will support, among other auction-related activities, the cost of the FCC's expanded responsibilities related to the implementation of incentive auctions provisions included in the Middle Class Tax Relief and Job Creation Act of 2012 (Public Law 112-96).

The Committee has included language (section 510) to extend FCC's exemption from the Anti-deficiency Act [ADA] until December 31, 2016.

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

Broadband Connectivity on Tribal Lands.—The Committee remains extremely concerned about the lack of access to broadband services on tribal lands. American Indian, Alaska Native, and Native Hawaiian communities face significant obstacles to the deployment of broadband infrastructure, including high buildout costs, limited financial resources that deter investment by commercial providers, and a lack of technical training and expertise within many such communities to undertake deployment and adoption planning. According to data collected by the FCC, less than 50 per-

cent of residents on rural, tribal lands have access to broadband service, which is eight times worse than the national average.

The Committee appreciates the submission of the FCC's plan to fully implement its Statement of Policy on Establishing a Government-to-Government Relationship With Indian Tribes, as requested in the fiscal year 2014 Senate report. The Committee recommends that the FCC expand this plan to identify and implement solutions to broadband challenges on tribal lands. The Committee urges the FCC to take immediate action to increase access to broadband on tribal lands, and recommends \$300,000 to support consultation with federally recognized Indian tribes, Alaska Native villages, and entities related to Hawaiian home lands in order to ensure continuation of robust outreach to such communities on a Government-to-government basis. The Committee directs the FCC to report to the Committee on any resource needs related to the Office of Native Affairs and Policy and implementation of the Statement of Policy on Establishing a Government-to-Government Relationship With Indian Tribes.

Call Completion in Rural Areas.—The Committee supports recent efforts by the FCC to improve call completion in rural areas. The further notice of proposed rulemaking [FNPRM] published on October 28, 2013 would require service providers to collect and report on call completion data, and will help the FCC further investigate this issue. However, the Committee remains concerned that the persistence of calls that fail to connect to rural areas threatens public safety and impacts local economies. The FCC must take decisive steps to ensure that rural consumers and businesses do not face continuing disconnection. The Committee urges the FCC to prioritize this issue and finalize the proposed FNPRM. The FCC shall submit a report to the Committee within 90 days of enactment detailing the agency's efforts to resolve call completion issues and prevent discriminatory delivery of calls to any area of the country.

Universal Service Reform.—The Committee commends the FCC for its ongoing work to reform the Universal Service Fund [USF] and support the expansion of broadband availability in rural areas. The Committee recognizes that an increasing number of consumers prefer to obtain broadband services in place of traditional voice service. While the FCC has introduced the Connect America Fund to provide broadband-only services to customers served by price-cap carriers, there is no mechanism in place for rural rate-of-return carriers to recover costs from the USF for broadband-only customers. The Committee urges the FCC to move forward with its proposal to develop a Connect America Fund for these rural rate-of-return carriers.

Consumer Complaint Database.—The FCC receives complaints from consumers related to the quality of their telecommunications service, including specific concerns about billing and contract terms. As the regulator of wireless phone service carriers, the FCC is responsible for addressing these complaints. The FCC annually receives approximately 400,000 consumer complaints and inquiries, but these data are made public on a limited basis. The FCC's Consumer Advisory Committee recommended that the agency develop an online, searchable database of non-identifiable consumer com-

plaints and aggregated data to both reduce costs for the agency and improve public involvement and transparency. The Committee supports the FCC’s efforts to improve its information technology investments and encourages the agency to develop an online consumer complaint database and keep the Committee informed of any additional resource needs for this project.

International Coordination.—The Committee is aware that the FCC continues to work to implement the first-ever voluntary reverse auction of broadcast television spectrum in order to repurpose underutilized spectrum for mobile broadband use. This effort, which was authorized as part of the Middle Class Tax Relief and Job Creation Act of 2012, is critical to ensuring that the United States maintains its position as the global leader on mobile broadband deployment.

In order to successfully complete the auction, the FCC will need to reassign some remaining broadcast stations to new frequencies. For stations located along the northern and southern border, this raises unique challenges as frequency assignments in those areas must be coordinated with Canada and Mexico. The Committee notes that reassignment and reallocation of frequencies was authorized subject to international coordination.

Therefore, the Committee strongly urges the FCC to take into account the importance of these negotiations as it implements the auction and reassigns spectrum.

Joint Sales Agreements.—The Committee directs the FCC to outline the process and factors it will use in evaluating waiver requests regarding the recently promulgated rules addressing Joint Sales Agreements. The Committee is concerned that questions surrounding this waiver process have caused uncertainty for many broadcasters and possible delays in approval of applications for broadcast license transfers.

FEDERAL DEPOSIT INSURANCE CORPORATION

OFFICE OF THE INSPECTOR GENERAL

Appropriations, 2014	\$34,568,000
Budget estimate, 2015	34,568,000
Committee recommendation	34,568,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends \$34,568,000 for the FDIC inspector general, the same as both the budget request and the fiscal year 2014 enacted level. Funds are to be derived from the Deposit Insurance Fund and the Federal Savings and Loan Insurance Corporation resolution fund.

FEDERAL ELECTION COMMISSION

SALARIES AND EXPENSES

Appropriations, 2014	\$65,791,000
Budget estimate, 2015	67,500,000
Committee recommendation	67,500,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends \$67,500,000 for the Federal Election Commission, which is equal to the President's budget request and \$1,709,000 more than the fiscal year 2014 enacted level. The recommendation is \$500,000 below the independent budget request the FEC submitted to the President. The FEC concurrently submitted a copy of such request to the Congress as authorized by 2 U.S.C. 437d(d).

FEDERAL LABOR RELATIONS AUTHORITY

SALARIES AND EXPENSES

Appropriations, 2014	\$25,500,000
Budget estimate, 2015	25,548,000
Committee recommendation	25,548,000

PROGRAM DESCRIPTION

The Federal Labor Relations Authority [FLRA] is an independent administrative Federal agency created by title VII of the Civil Service Reform Act of 1978 (Public Law 95-454) with a mission to carry out five statutory responsibilities in relation to the Federal workforce: (1) determining the appropriateness of units for labor organization representation; (2) resolving complaints of unfair labor practices; (3) adjudicating exceptions to arbitrator's awards; (4) adjudicating legal issues relating to the duty to bargain; and (5) resolving impasses during negotiations.

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

In addition, the FLRA is engaged in case-related interventions, training and facilitation of labor-management partnerships, and resolving disputes. FLRA promotes labor-management cooperation by providing training and assistance to labor organizations and agen-

cies on resolving disputes, facilitates the creation of partnerships, and trains the parties on rights and responsibilities under the Federal Labor Relations Management statute.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$25,548,000 for the Federal Labor Relations Authority. This amount is equal to the budget request and \$48,000 above the fiscal year 2014 enacted level.

FEDERAL TRADE COMMISSION

SALARIES AND EXPENSES

Appropriations, 2014	\$298,000,000
Budget estimate, 2015	293,000,000
Committee recommendation	293,000,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommendation provides \$293,000,000. The recommendation is \$5,000,000 below the fiscal year 2014 enacted level and equal to the budget request.

Of the amounts provided, \$14,000,000 is derived from Do-Not-Call fees and \$100,000,000 is derived from Hart-Scott-Rodino pre-merger filing fees. The total amount of direct appropriations for this account is therefore \$179,000,000.

Section 622 of the bill adjusts, for inflation, pre-merger filing fees. These fees have not been adjusted for inflation since 2001. Section 622 also establishes a new tier for merger transactions valued at over \$1,000,000.

The Committee continues to place a high priority on the FTC's mission to protect consumers and preserve competition in the marketplace. The Committee is pleased with the FTC's efforts to protect consumers by investigating fraud and misleading practices related to mortgage lending, identity theft, data security, and healthcare. The Committee is also pleased that the FTC has worked to preserve competition in the marketplace through education and enforcement of Federal laws related to anticompetitive practices. Over the past 3 years, the FTC saved consumers more than \$3,000,000,000 in economic injury by stopping illegal practices in the marketplace. In 2013 alone, the FTC took action against mergers likely to harm competition in markets with a total of \$21,000,000,000 in sales. The Committee directs the FTC to robustly continue such activities.

Sports Concussion.—The Committee is encouraged by the FTC’s efforts to protect children, parents, and coaches of young athletes from exaggerated and unsupported claims that certain sports equipment reduces the risk of concussion. According to the Centers for Disease Control and Prevention, a concussion is a type of traumatic brain injury that can occur in any sport or recreation activity.

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

Do-Not-Call Initiative.—The recommendation includes funding for the FTC Do-Not-Call initiative and implementation of the Telemarketing Sales Rule [TSR], of which the entire amount is to be derived from the collection of fees. The Do-Not-Call initiative was launched pursuant to the FTC’s amended TSR to establish a national database of telephone numbers of consumers who choose not to receive telephone solicitations from telemarketers. The Do-Not-Call initiative has received broad support from, and will provide significant benefits to, consumers from all corners of the United States.

Restraints on New Technology Competition.—The Committee supports the FTC’s efforts to open up competition in local transportation. Innovative smartphone applications now provide a more efficient means for drivers to receive requests for transportation and allow market forces to match supply of drivers and demand of passengers. Last year, Commissioner Wright identified restraints on new software applications as imposing significant anticompetitive harm. The Committee agrees with Commissioner Wright that removing public restraints on competition is “low-hanging fruit” and that FTC action can yield important consumer benefits. On March 28, 2014, Chairwoman Ramirez told the American Bar Association’s Antitrust Spring Meeting that the FTC is looking at ways to help consumers by removing restraints on smartphone applications. The Committee urges the FTC to use its advocacy efforts and, where the imposition of such restraints stems from a violation antitrust laws, bring appropriate enforcement actions to prevent or remedy harm to competition in these markets.

Payment Processors.—The Committee strongly supports the FTC’s efforts to protect consumers from fraud and other illegal activities. The Committee encourages the FTC to work collaboratively with the payments industry to combat unlawful activity, including by taking into account in its enforcement actions a payment processor’s adoption and adherence to appropriate guidelines and other due diligence practices to prevent merchants engaged in unlawful activities from accessing payment systems.

GENERAL SERVICES ADMINISTRATION

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

FBI Headquarters Consolidation.—The Committee directs GSA to coordinate closely with the Federal Bureau of Investigation [FBI] to move forward in a timely and transparent way with the full consolidation of FBI Headquarters so that employees currently located at the J. Edgar Hoover building may be co-located with their colleagues who are currently spread out across 20 leased offices in the region. The Committee strongly encourages GSA and FBI to pursue a strategy for a new FBI Headquarters using federally-owned or donated land within a reasonable distance of the White House, the U.S. Capitol, and the FBI complex in Quantico, Virginia that is also within 2 miles of a Metrorail station and 2.5 miles of the National Capital Region Beltway. This consolidation is in the best interests of the FBI's information sharing, collaboration, and integration of strategic priorities. The FBI must have a central headquarters that meets its needs for security and transportation access.

White Oak Consolidation.—The Committee directs GSA to provide a detailed report within 120 days of enactment on the progress for completion of the fiscal year 2009 master plan (phases II and III) for the White Oak consolidation, including identification of the funding levels necessary to complete the fiscal year 2009 master plan. The funding levels shall be determined in consultation with the director of the client agency.

Large-scale Construction.—Large-scale construction projects pose special challenges to efficient and timely procurement by the Federal Government. A lack of coordination among various employers, or uncertainty about the terms and conditions of employment of various groups of workers, can create friction and disputes in the absence of an agreed-upon resolution mechanism. These problems threaten the efficient and timely completion of construction projects undertaken by Federal contractors. On larger projects, which are generally more complex and of longer duration, these problems tend to be more pronounced. Given the important contributions of the construction industry to the overall economic health of the country, the Committee encourages GSA to procure construction goods and services at the best value for the Government on behalf of American taxpayers and to follow existing laws with regard to worker protections and wages.

Use of Stairs.—Alarming rates of obesity continue in this country and lifestyle activities, such as choosing stairs over elevators, are being urged by public health experts to address this problem. The Committee directs that GSA work to take the following actions at

future GSA-owned and leased buildings: (1) display signage next to all banks of elevators or on elevator doors, at the entrance to all nonemergency use public stairwells, and at the base of escalators, indicating the location of and encouraging use of the stairs; and (2) utilize new building designs that promote the use of stairs. In order to ascertain precisely how much progress has been made and how much remains, GSA is directed to provide a report within 120 days after enactment on the percentage of Federal buildings with such signage as well as on actions undertaken with regard to the design of new facilities, with a view to increasing the likely use of stairs.

Green Buildings.—Where multiple green building rating systems have been recommended by GSA as suitable for government use, it is expected that GSA would keep current with all recommended systems. To enable cost competition among systems and savings for Federal agencies and taxpayers, GSA should encourage Federal agencies to use any recommended systems that meet their needs on a portfolio basis, which will allow for progress comparisons over time. Where agencies determine that recommended systems are equivalent with respect to ease of use and other features, agencies should select the system that best meets the needs of the agency in evaluating building performance against Federal statutory and executive order green building requirements. Agencies should evaluate certification systems consistent with the National Technology Transfer and Advancement Act of 1996 (Public Law 104–113) and OMB Circular A–119, and a strong preference should always be expressed for systems that are developed as voluntary consensus standards.

Rural Leases.—The Committee recognizes that the high cost of long-term leases for Federal facilities in rural areas can be problematic from both a fiscal and operational perspective. The Committee directs GSA to take further steps to improve its leasing process in rural areas by: (1) consulting with the tenant agencies to determine whether certain infrastructure requirements are necessary or practical in highly rural environments, given a tenant agency's expected longevity; (2) examining the use of leases with non-cancellable occupancy agreements and attempting to minimize their use; and (3) conducting outreach with stakeholders, to the greatest extent possible, to ensure savings and transparency.

Sustainable Roofing Systems.—The Committee encourages agencies to continue considering opportunities for long-term contracts under which the Government would pay over the life of the contract rather than upfront, for the acquisition of sustainable roofing systems for Federal buildings. Sustainable roofing systems should minimize the burden on the environment, conserve energy, and extend the useful life of the roof asset. In addition, the Committee encourages GSA to conduct a pilot program for implementation of a sustainable roof system with a payment over time plan to develop more information on the overall savings to the Government.

FEDERAL BUILDINGS FUND—LIMITATIONS ON AVAILABILITY OF
REVENUE

(INCLUDING TRANSFER OF FUNDS)

Limitation on availability of revenue:	
Limitation on availability, 2014	\$9,370,042,000
Limitation on availability, budget estimate, 2015	9,917,667,000
Committee recommendation	9,520,329,000

The Federal Buildings Fund program consists of the following activities financed largely from rent charges:

Construction and Acquisition of Facilities.—This activity provides for the construction or purchase of facilities and prospectus-level extensions to existing buildings. All costs directly attributable to site acquisition, construction, and the full range of design and construction services, and management and inspection of construction projects are funded under this activity.

Repairs and Alterations.—This activity provides for repairs and alterations of existing buildings as well as associated design and construction services. Protection of the Government's investment, health and safety of building occupants, transfer of agencies from leased space, and cost effectiveness are the principal criteria used in establishing priorities. Repairs to prevent deterioration and damage to buildings, their support systems, and operating equipment are given priority.

Installment Acquisition Payments.—This activity provides for payments for liabilities incurred under purchase contract authority and lease purchase arrangements. GSA makes periodic payments to cover principal, interest, and other requirements on the debt incurred for construction of Federal buildings.

Rental of Space.—This activity provides for the leasing of privately owned buildings. Including space occupied by Federal agencies in U.S. Postal Service facilities, GSA provided 195 million square feet of rental space in fiscal year 2013. GSA expects to provide 197 million square feet of rental space in fiscal year 2014 and 194 million in fiscal year 2015.

Building Operations.—

Building Services.—This activity provides services for Government-owned and -leased facilities, including cleaning, utilities and fuel, maintenance, security, and miscellaneous services (such as moving, evaluation of new materials and equipment, and field supervision).

Salaries and Expenses.—This activity provides general management and administration of all real property related programs including salaries and benefits paid from the Federal Buildings Fund, administrative costs funded directly by the Federal Buildings Fund, and contributions to the GSA Working Capital Fund.

Other Reimbursable Programs.—When requested by other Federal agencies, the Public Buildings Service provides building services, such as tenant alterations, cleaning and other operations, and protection services which are in excess of those services provided under the commercial rental charges.

CONSTRUCTION AND ACQUISITION

Limitation on availability, 2014	\$506,178,000
Limitation on availability, budget estimate, 2015	745,449,000
Committee recommendation	508,457,000

PROGRAM DESCRIPTION

The construction and acquisition fund shall be available for site, design, construction, management, and inspection costs for the construction of new Federal facilities.

COMMITTEE RECOMMENDATION

The Committee recommends a limitation of \$508,457,000 for construction and acquisition of facilities in fiscal year 2015.

The Committee is aware of courthouses in dire need of replacement. The Committee is also aware that the Judicial Conference is reviewing the current 5-year plan and that projects are undergoing a new Asset Management Planning process. The Committee looks forward to reviewing the revised 5-year plan once it is finalized and reminds GSA of the critical need, including life/safety issues, of some of these replacement projects.

REPAIRS AND ALTERATIONS

Limitation on availability, 2014	\$1,076,823,000
Limitation on availability, budget estimate, 2015	1,256,738,000
Committee recommendation	1,096,392,000

PROGRAM DESCRIPTION

Under this activity, the General Services Administration [GSA] executes its responsibility for repairs and alterations [R&A] of both Government-owned and -leased facilities under the control of GSA. The primary goal of this activity is to provide commercially equivalent space to tenant agencies. Safety, quality, and operating efficiency of facilities are given primary consideration in carrying out this responsibility.

R&A workload requirements originate with scheduled onsite inspections of buildings by qualified regional engineers and building managers. The work identified through these inspections is programmed in order of priority into the Inventory Reporting Information System and incorporated into a 5-year plan for accomplishment, based upon funding availability, urgency, and the volume of R&A work that GSA has the capability to execute annually. Since fiscal year 1995, design and construction services activities associated with repair and alteration projects have been funded in this account.

COMMITTEE RECOMMENDATION

The Committee recommends a limitation of \$1,096,392,000 for repairs and alterations in fiscal year 2015.

CONSTRUCTION AND REPAIR

Appropriations, 2014	\$69,500,000
Budget estimate, 2015	
Committee recommendation	

COMMITTEE RECOMMENDATION

No funding is required for this purpose in fiscal year 2015.

INSTALLMENT ACQUISITION PAYMENTS

Limitation on availability, 2014	\$109,000,000
Limitation on availability, budget estimate, 2015	
Committee recommendation	

PROGRAM DESCRIPTION

The Public Buildings Amendments of 1972 enable GSA to enter into contractual arrangements for the construction of a backlog of approved but unfunded projects. This activity provides for the payment of interest to the Federal Financing Bank related to facilities acquired pursuant to the Public Buildings Amendments of 1972 (40 U.S.C. 592).

COMMITTEE RECOMMENDATION

The Committee provides no funding for Installment Acquisition Payments, consistent with the budget request and GSA's actions in fiscal year 2014 as authorized by Public Law 101-136, to repay approximately \$2.2 billion in outstanding principal and interest balances to the Federal Financing Bank.

RENTAL OF SPACE

Limitation on availability, 2014	\$5,387,109,000
Limitation on availability, budget estimate, 2015	5,671,348,000
Committee recommendation	5,671,348,000

PROGRAM DESCRIPTION

GSA is responsible for leasing general purpose space and land incident thereto for Federal agencies, except in cases where GSA has delegated its leasing authority. GSA's policy is to lease privately owned buildings and land only when: (1) Federal space needs cannot be otherwise accommodated satisfactorily in existing Government-owned or -leased space; (2) leasing proves to be more efficient than the construction or alteration of a Federal building; (3) construction or alteration is not warranted because requirements in the community are insufficient or are indefinite in scope or duration; or (4) completion of a new Federal building within a reasonable time cannot be assured.

COMMITTEE RECOMMENDATION

The Committee recommends a limitation of \$5,671,348,000 for rental of space. The Committee recommendation is \$284,239,000 above the fiscal year 2014 enacted level and the same as the budget request.

BUILDING OPERATIONS

Limitation on availability, 2014	\$2,221,432,000
Limitation on availability, budget estimate, 2015	2,244,132,000
Committee recommendation	2,244,132,000

PROGRAM DESCRIPTION

This activity provides for the operation of all Government-owned facilities under the jurisdiction of GSA and building services in GSA-leased space where the terms of the lease do not require the lessor to furnish such services. Services included in building operations are cleaning, protection, maintenance, payments for utilities and fuel, grounds maintenance, and elevator operations. Other related supporting services include various real property management and staff support activities such as space acquisition and assignment; the moving of Federal agencies as a result of space alterations in order to provide better space utilization in existing buildings; onsite inspection of building services and operations accomplished by private contractors; and various highly specialized contract administration support functions.

The space, operations, and services referred to above are furnished by GSA to its tenant agencies in return for payment of rent. Due to considerations unique to their operation, GSA also provides varying levels of above-standard services in agency headquarters facilities, including those occupied by the EOP, such as the east and west wings of the White House.

COMMITTEE RECOMMENDATION

The Committee recommends a limitation of \$2,244,132,000 for building operations. This amount is \$22,700,000 more than the fiscal year 2014 enacted level and the same as the budget request.

GOVERNMENTWIDE POLICY

Appropriations, 2014	\$58,000,000
Budget estimate, 2015	59,206,000
Committee recommendation	59,206,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$59,206,000 for Governmentwide Policy. This amount is \$1,206,000 above the fiscal year 2014 enacted level and consistent with the budget request.

Human Trafficking.—As the largest single purchaser of goods and services in the world, the U.S. Government bears a responsibility to ensure that taxpayer dollars do not contribute to trafficking in persons. The Committee is encouraged by actions of the Administrator and other agency partners in the Federal Acquisition Regulatory [FAR] Council, to finalize regulations that would implement Executive Order 13627 “Strengthening Protections Against Trafficking in Persons in Federal Contracts” and title XVII of the National Defense Authorization Act for Fiscal Year 2013, “Ending Trafficking in Government Contracting.” The Committee supports the proposed rules in FAR subpart 22.17 that would codify a zero-tolerance policy for human trafficking and require contractors and subcontractors to notify Government employees of trafficking violations and put parties on notice that the Government may impose remedies, including termination, for failure to comply with the requirements. Further, the proposed rule would update the regulations addressing the Federal Awardee Performance and Integrity Information System [FAPIIS] at FAR 9.104–6, to require the contracting officer to include in FAPIIS any allegations substantiated in an Inspector General report in which the contractor violated the trafficking in persons prohibitions. GSA should move expeditiously to finalize the proposed rules.

Vehicle Fleet.—According to GAO, in fiscal year 2011, Federal agencies spent approximately \$975,000,000 on repair and maintenance of vehicles in the civilian Federal fleet. The Committee encourages the use of remanufactured vehicle components to maintain Federal vehicles, if using such components reduces the cost while maintaining quality, but not if using such components: (1) does not reduce the cost; (2) lowers the quality of vehicle performance, as determined by the employee of the Federal agency responsible for the repair decision; or (3) delays the return to service of a vehicle.

OPERATING EXPENSES

Appropriations, 2014	\$63,466,000
Budget estimate, 2015	61,049,000
Committee recommendation	61,049,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$61,049,000 for Operating Expenses. This amount is \$2,417,000 below the fiscal year 2014 enacted level and consistent with the budget request.

OFFICE OF INSPECTOR GENERAL

Appropriations, 2014	\$65,000,000
Budget estimate, 2015	66,978,000
Committee recommendation	66,978,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$66,978,000 for the Office of Inspector General. This amount is \$1,978,000 above the fiscal year 2014 enacted level and the same as the budget request.

ELECTRONIC GOVERNMENT [E-GOV] FUND
(INCLUDING TRANSFER OF FUNDS)

Appropriations, 2014	\$16,000,000
Budget estimate, 2015 ¹	
Committee recommendation	14,135,000

¹The budget includes funding for this program under the "Federal Citizen Services Fund".

PROGRAM DESCRIPTION

This program supports interagency "electronic government" or "e-gov" initiatives and projects that use the Internet or other electronic methods to provide individuals, businesses, and government agencies with simpler and more timely access to Federal information, benefits, services, and business opportunities. The program would also further the administration's implementation of the Government Paperwork Elimination Act [GPEA] of 1998, which calls upon agencies to provide the public with optional use and acceptance of electronic information, services, and signatures, when practicable.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$14,135,000 for the Electronic Government Fund. This amount is \$1,865,000 less than the fiscal year 2014 enacted level and \$14,135,000 above the budget request.

The Committee does not adopt the budget's recommendation to merge this account with the Federal Citizen Services Fund account.

ALLOWANCES AND OFFICE STAFF FOR FORMER PRESIDENTS

Appropriations, 2014	\$3,550,000
Budget estimate, 2015	3,344,000
Committee recommendation	3,344,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends \$3,344,000 for allowances and office staff for former Presidents, \$206,000 below the fiscal year 2014 funding level and the same as the budget request.

Below is listed a detailed analysis of the Committee's recommendation for fiscal year 2015 funding:

FISCAL YEAR 2015 BUDGET ALLOWANCES AND OFFICE STAFF FOR FORMER PRESIDENTS

[In thousands of dollars]

	Carter	G.H. Bush	Clinton	G.W. Bush	Widow Reagan	Total
Personnel compensation		96	96	96		288
Personnel benefits		65	119	102		286
Benefits for former Presidents (pensions)	205	205	218	214		842
Travel		62		10		72

FISCAL YEAR 2015 BUDGET ALLOWANCES AND OFFICE STAFF FOR FORMER PRESIDENTS—
Continued

[In thousands of dollars]

	Carter	G.H. Bush	Clinton	G.W. Bush	Widow Reagan	Total
Rental Payments to GSA	117	183	429	424	.....	1,153
Communications, utilities, and misc.	11	60	13	95	6	185
Printing	2	10	18	20	.....	50
Other services	96	70	26	86	.....	278
Supplies	2	20	7	35	.....	64
Equipment .....	.....	40	26	60	.....	126
Fiscal year 2015 request	433	811	952	1,142	6	3,344

FEDERAL CITIZEN SERVICES FUND

Appropriations, 2014	\$34,804,000
Budget estimate, 2015 ¹	53,294,000
Committee recommendation	39,159,000

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

PROGRAM DESCRIPTION

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

OCSIT provides information and services to the public primarily through USA.gov and GobiernoUSA.gov, the official web portal of the U.S. Government. OCSIT also provides direct telephone (1-800-FED-INFO), email and online assistance to citizens through the National Contact Center, and offers comprehensive and cost-effective contact center solutions to customer Federal agencies through the USA Services program. OCSIT also coordinates the publication and distribution of information through the Government Printing Office's Public Documents Distribution Center in Pueblo, Colorado.

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

COMMITTEE RECOMMENDATION

The Committee recommends \$39,159,000 for the Federal Citizen Services Fund, \$4,355,000 above the fiscal year 2014 enacted level and \$14,135,000 below the budget request. The Committee does not

merge the E-Gov account within this account. The appropriation will be augmented by reimbursements from Federal agencies for distribution of consumer publications, user fees from the public, and other income.

ADMINISTRATIVE PROVISIONS—GENERAL SERVICES ADMINISTRATION
(INCLUDING TRANSFERS OF FUNDS)

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

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

Section 522 requires that the fiscal year 2016 budget request meet certain standards.

Section 523 provides that no funds may be used to increase the amount of occupiable square feet, provide cleaning services, security enhancements, or any other service usually provided, to any agency which does not pay the requested rate.

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

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

Section 526 requires a GSA spending plan for certain accounts and programs.

Section 527 stipulates certain requirements for the FBI headquarters consolidation.

HARRY S TRUMAN SCHOLARSHIP FOUNDATION

SALARIES AND EXPENSES

Appropriations, 2014	\$750,000
Budget estimate, 2015	
Committee recommendation	750,000

PROGRAM DESCRIPTION

The Harry S Truman Scholarship Foundation is an independent agency established by Congress in 1975 (Public Law 93-642) to encourage exceptional college students to pursue careers in public service through the Truman Scholarship program. The Truman Scholarship is a merit-based award available to college juniors who plan to pursue careers in Government or elsewhere in public service. Truman Scholars receive up to \$30,000 for graduate or professional school, participate in leadership development activities, and have special opportunities for internships and employment with the Federal Government.

The Foundation Trust Fund was established with a one-time \$30,000,000 appropriation in 1976. The authorizing legislation directed that this endowment be invested solely in U.S. Treasury Securities, the interest from which has funded the Foundation's operating budget. With the decline in interest rates, the Foundation has experienced a significant decline in Federal financial support. From fiscal year 2002 to fiscal year 2013, despite having cut expenditures by 40 percent over the past decade, annual trust fund revenue has declined by 63 percent.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$750,000 for the Harry S Truman Scholarship Foundation. This amount is the same as the fiscal year 2014 enacted level and \$750,000 above the budget request. The appropriation is provided to help offset the decline in trust fund revenues, to increase direct financial support to scholars, and to ensure compliance with Government audit reporting requirements.

MERIT SYSTEMS PROTECTION BOARD

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

Appropriations, 2014	\$45,085,000
Budget estimate, 2015	42,645,000
Committee recommendation	47,500,000

PROGRAM DESCRIPTION

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

MSPB assists Federal agencies in running a merit-based civil service system. This is accomplished on a case-by-case basis through hearing and deciding employee appeals and on a systemic basis by reviewing significant actions and regulations of the Office of Personnel Management [OPM] and conducting studies of the civil service and other merit systems. The intended results of MSPB's efforts are to assure that personnel actions taken against employees are processed within the law and that actions taken by OPM and other agencies support and enhance Federal merit principles.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$47,500,000 for the Merit Systems Protection Board [MSPB], an increase of \$2,415,000 to the fiscal year 2014 enacted level. The recommendation is a decrease of \$1,900,000 to the MSPB's independent budget request as authorized by 5 U.S.C. 1204(k) and is an increase of \$4,855,000 to the President's budget request. The Committee makes available not more than \$2,500,000 for adjudicating retirement appeals through an appropriation from the trust fund consistent with past practice.

MORRIS K. UDALL AND STEWART L. UDALL FOUNDATION

MORRIS K. UDALL AND STEWART L. UDALL TRUST FUND

(INCLUDING TRANSFER OF FUNDS)

Appropriations, 2014	\$2,100,000
Budget estimate, 2015	1,995,000
Committee recommendation	1,995,000

PROGRAM DESCRIPTION

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

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$1,995,000 for the Morris K. Udall and Stewart L. Udall Trust Fund. This amount is equal to the budget request and \$105,000 below the fiscal year 2014 enacted level.

The Committee remains concerned about previous reports that the Udall Foundation [Foundation] may have not been implementing basic internal controls related to contract oversight and personnel management. The Committee requested a review by the Government Accountability Office [GAO] of the Foundation's internal controls, and was pleased with the GAO's findings that the Foundation was beginning to overhaul its internal controls and implement the recommend reforms. The Committee requests that the GAO conduct an additional evaluation of the Foundation's internal controls to determine the degree to which internal controls are being fully implemented. The Committee directs the Foundation to fully cooperate with GAO and implement the reforms as soon as possible. The Committee also directs the Foundation to report semiannually to the Committee regarding its progress on instituting reformed internal controls, including milestones achieved.

Finally, the Committee provides that \$200,000 shall be transferred to the Inspector General of the Department of the Interior to conduct annual audits and investigations of the Foundation in order to ensure that the Foundation's spending, management, and other activities are subject to regular oversight and review.

ENVIRONMENTAL DISPUTE RESOLUTION FUND

Appropriations, 2014	\$3,400,000
Budget estimate, 2015	3,420,000
Committee recommendation	3,420,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$3,420,000 for the Environmental Dispute Resolution Fund. This amount is \$20,000 above the fiscal year 2014 enacted level and is equal to the budget request.

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

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

OPERATING EXPENSES

Appropriations, 2014	\$370,000,000
Budget estimate, 2015	360,000,000
Committee recommendation	365,000,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends \$365,000,000 for operating expenses of the National Archives and Records Administration for fiscal year

2015. This amount is \$5,000,000 below the fiscal year 2014 enacted level and \$5,000,000 above the budget request.

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

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

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

The Committee notes that NARA is taking steps to reduce costs by reducing its real property footprint. However, the Committee recognizes that NARA facilities play an important role in providing citizens with access to archival Federal records, and is concerned that NARA's plans to relocate records out of the State where they are currently stored will require researchers to travel significant distances to access original records. The Committee encourages NARA to digitize and post on-line archival records that are relocated as a result of a facility closure; however, the Committee is concerned that NARA has not yet provided detailed plans that show a firm commitment to digitizing relocated archival records in a timely manner. The Committee directs NARA to report, within 90 days of enactment, on its plans to digitize and preserve physical access to archival records that have been or will be relocated to another State by any facility closure occurring in fiscal year 2014 or planned for fiscal year 2015. The report shall: (1) describe NARA's digitization priorities for any relocated archival records; (2) explain how NARA incorporated stakeholder input when developing its priorities; (3) include a timeline for digitization and posting on-line; (4) identify any relocated archival records that NARA does not believe are suitable for digitizing or making publicly available on-line; and (5) describe the services that NARA will provide to facilitate access for researchers who must travel significant distances to access records previously stored in their States of residence. The Committee further directs NARA to give due consideration and appropriate adjudication, within the limits of the Federal Records Act and all applicable laws, of any request to review archival records that are relocated as a result of a facility closure, to determine

whether those records continue to require permanent preservation in the National Archives.

OFFICE OF INSPECTOR GENERAL

Appropriations, 2014	\$4,130,000
Budget estimate, 2015	4,130,000
Committee recommendation	4,130,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends \$4,130,000 for the Office of Inspector General [OIG]. This amount is equal to the fiscal year 2014 enacted level and the budget request. The Committee supports a distinct account for the OIG in order to clearly identify the resources necessary to staff and operate the expanding mission-critical oversight and accountability functions performed by the OIG to ensure responsible NARA stewardship over public records.

REPAIRS AND RESTORATION

Appropriations, 2014	\$8,000,000
Budget estimate, 2015	7,600,000
Committee recommendation	7,600,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends \$7,600,000 for the repairs and restoration account. This amount is \$400,000 below the fiscal year 2014 enacted level and equal to the budget request.

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

NATIONAL HISTORICAL PUBLICATIONS AND RECORDS COMMISSION

GRANTS PROGRAM

Appropriations, 2014	\$4,500,000
Budget estimate, 2015	5,000,000
Committee recommendation	5,000,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommends \$5,000,000 for the National Historical Publications and Records Commission [NHPRC]. This amount is \$500,000 above the fiscal year 2014 enacted level and equal to the budget request.

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

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

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

NATIONAL CREDIT UNION ADMINISTRATION

CENTRAL LIQUIDITY FACILITY

PROGRAM DESCRIPTION

The National Credit Union Administration [NCUA] Central Liquidity Facility [CLF] was created by the National Credit Union Central Liquidity Facility Act (Public Law 95-630). The CLF is a mixed-ownership Government corporation managed by the National Credit Union Administration Board and owned by its member credit unions.

The purpose of the CLF is to improve the general financial stability of credit unions by meeting their seasonal and emergency liquidity needs and thereby encourage savings, support consumer and mortgage lending, and provide basic financial resources to all segments of the economy. To become eligible for CLF services, credit unions invest in the capital stock of the CLF, and the facility uses the proceeds of such investments and the proceeds of borrowed funds to meet the liquidity needs of credit unions. The primary sources of funds for the CLF are stock subscriptions from credit unions and borrowings.

The CLF may borrow funds from any source, with the amount of borrowing limited to 12 times the amount of subscribed capital stock and surplus.

Loans are available to meet short-term requirements for funds attributable to emergency outflows from managerial difficulties or local economic downturns. Seasonal credit is also provided to accommodate fluctuations caused by cyclical changes in such areas as agriculture, education, and retail business. Loans can also be made to offset protracted credit problems caused by factors such as regional economic decline.

COMMITTEE RECOMMENDATION

The Committee recommends that lending through the CLF be limited to the maximum level provided for by section 307(a)(4)(A) of the Federal Credit Union Act. This limitation provides the NCUA maximum flexibility to assist with credit unions' financial liquidity. The Committee also recommends the budget request of limiting administrative expenses for the CLF to \$1,250,000 in fiscal year 2015.

COMMUNITY DEVELOPMENT REVOLVING LOAN FUND

Appropriations, 2014	\$1,200,000
Budget estimate, 2015	1,071,267
Committee recommendation	1,071,267

PROGRAM DESCRIPTION

The Community Development Revolving Loan Fund [CDRLF] program was established in 1979 to assist officially designated "low-income" credit unions in providing basic financial services to low-income communities. Low-interest loans and deposits are made available to assist these credit unions. Loans or deposits are normally repaid in 5 years, although shorter repayment periods may

be considered. Technical assistance grants [TAGs] are also available to low-income credit unions for improving operations as well as addressing safety and soundness issues. Credit unions use TAG funds for specific initiatives, including taxpayer assistance, financial education, home ownership initiatives, and training assistance.

COMMITTEE RECOMMENDATION

The Committee recommends \$1,071,267 for technical assistance grants to community development credit unions. This funding level is equal to the budget request and \$128,733 below the fiscal year 2014 enacted level. The Committee expects the CDRLF to continue making loans from available funds derived from repaid loans and interest earned on previous loans to designated credit unions.

The Committee supports NCUA's outreach efforts to underserved rural and urban communities across America through technical assistance grants provided within CDRLF. The Committee encourages NCUA to continue its efforts to provide financial education, particularly regarding consumer credit and home mortgages, and to provide alternatives to predatory lending services through targeted technical assistance grants and support.

OFFICE OF GOVERNMENT ETHICS

SALARIES AND EXPENSES

Appropriations, 2014	\$15,325,000
Budget estimate, 2015	15,420,000
Committee recommendation	15,420,000

PROGRAM DESCRIPTION

The Office of Government Ethics [OGE], a separate agency within the executive branch, was established by the Ethics in Government Act of 1978 (Public Law 95–521). The OGE is charged by law to provide overall direction of executive branch policies designed to prevent conflicts of interest and ensure high ethical standards for executive branch employers. The OGE carries out these responsibilities by promulgating and maintaining enforceable standards of ethical conduct for nearly 2.7 million civilian employees in more than 130 executive branch agencies and the White House; overseeing a financial disclosure system that reaches 28,000 public and over 325,000 confidential financial disclosure report filers; ensuring that executive branch ethics programs are in compliance with applicable ethics laws and regulations; providing direct education and training products to more than 5,700 ethics officials executive branch-wide; conducting outreach to the general public, the private sector, and civil society; and sharing model practices with, and providing technical assistance to, State, local, and foreign governments, and international organizations.

In March 2012, Congress passed the Stop Trading on Congressional Knowledge [STOCK] Act of 2012 (Public Law 112–105), which established new requirements for executive branch ethics programs, ethics officials, and the hundreds of thousands of Federal employees who currently file either public or confidential financial disclosure reports pursuant to the Ethics in Government Act.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$15,420,000 for salaries and expenses of the OGE in fiscal year 2015. This amount is \$95,000 above the fiscal year 2014 enacted level and the same as the budget request.

The Committee requests that OGE provide regular updates about progress related to STOCK Act implementation activities, particularly, the e-filing system currently being developed.

OFFICE OF PERSONNEL MANAGEMENT
SALARIES AND EXPENSES
(INCLUDING TRANSFER OF TRUST FUNDS)

Appropriations, 2014	\$95,757,000
Budget estimate, 2015	96,039,000
Committee recommendation	96,039,000

PROGRAM DESCRIPTION

The Office of Personnel Management [OPM] was established by Public Law 95-454, the Civil Service Reform Act of 1978, enacted on October 13, 1978. OPM is responsible for management of Federal human resources policy and oversight of the merit civil service system. Although individual agencies are largely responsible for personnel operations, OPM provides a Governmentwide framework for human resources policy, advises and assists agencies (often on a reimbursable basis) with workforce planning and personnel matters, and ensures that agency operations are consistent with requirements of law on issues such as veterans preference and merit system compliance. OPM oversees examination of applicants for employment in the competitive service; issues regulations and policies on recruitment, hiring, classification and pay, training, and other aspects of personnel management; and manages the process for personnel security and background checks for suitability and national security clearances. OPM is also responsible for administering the retirement, health benefits, and life insurance programs affecting most Federal employees, retired Federal employees, and their families and survivors.

COMMITTEE RECOMMENDATION

The Committee recommends a general fund appropriation of \$96,039,000 for the salaries and expenses of the Office of Personnel Management. This amount is \$282,000 more than the fiscal year 2014 level and the same as the budget request.

The recommendation includes the requested funding for the workforce acquisition initiative.

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

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

Federal Security Clearances.—The Committee notes that in light of misconduct involving Federal contractor personnel under OPM's Federal Investigative Services, there has been increased scrutiny into the process of conducting quality reviews for security clearance background investigations. The Committee recognizes the inherent conflict of interest when Federal security clearance contractors are contractually permitted to conduct quality reviews of their own work and urges the OPM Director to prevent future occurrences through stricter contractual control mechanisms. The Committee

notes that preventing such inherent conflicts of interest with Federal contractors conducting security clearances significantly mitigates risk, a critical element to good governance and U.S. national security. Therefore, the Committee includes a provision in title VI preventing such contractors from conducting quality reviews of their own work. The Committee is also concerned that contractor work is not being conducted properly, according to a recent OPM IG report, and directs OPM to ensure that internal controls are implemented to prevent investigations from being closed prematurely.

Professional Counseling, and Marriage and Family Therapy.—The Committee directs OPM to explore the creation of an occupational series for the professions of professional counseling, and marriage and family therapy. These professions represent more than 220,000 licensed mental health professionals and 40 percent of the behavioral health workforce. The delay in the creation of these two series limits access to mental healthcare across the Federal Government and can be particularly burdensome on service members and veterans. The Committee believes that this effort should be a priority and directs OPM to report to the House and Senate Appropriations Committees no later than 90 days after enactment on progress and planned steps, including the timeframe for completion, in order to establish these series.

LIMITATION

(TRANSFER OF TRUST FUNDS)

Limitation, 2014	\$118,578,000
Budget estimate, 2015	118,425,000
Committee recommendation	118,425,000

PROGRAM DESCRIPTION

These funds will be transferred from the appropriate trust funds of the Office of Personnel Management to cover administrative expenses for the retirement and insurance programs, including the cost of automating the retirement recordkeeping systems.

COMMITTEE RECOMMENDATION

The Committee recommends a limitation of \$118,425,000 which is \$153,000 less than the fiscal year 2014 level and the same as the budget request.

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF TRUST FUNDS)

Appropriations, 2014	\$4,684,000
Budget estimate, 2015	4,384,000
Committee recommendation	4,384,000

PROGRAM DESCRIPTION

The Office of Inspector General is charged with establishing policies for conducting and coordinating efforts which promote economy, efficiency, and integrity in the Office of Personnel Management's activities which prevent and detect fraud, waste, and mis-

management in the agency’s programs. Contract audits provide professional advice to agency contracting officials on accounting and financial matters regarding the negotiation, award, administration, repricing, and settlement of contracts. Internal agency audits review and evaluate all facets of agency operations, including financial statements. Evaluation and inspection services provide detailed technical evaluations of agency operations. Insurance audits review the operations of health and life insurance carriers, healthcare providers, and insurance subscribers. The investigative function provides for the detection and investigation of improper and illegal activities involving programs, personnel, and operations. Administrative sanctions debar from participation in the health insurance program those healthcare providers whose conduct may pose a threat to the financial integrity of the program itself or to the well-being of insurance program enrollees.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$4,384,000 for salaries and expenses of the Office of Inspector General in fiscal year 2015. This amount is \$300,000 less than the fiscal year 2014 enacted level and the same as the budget request.

(LIMITATION ON TRANSFER FROM TRUST FUNDS)

Limitation, 2014	\$21,340,000
Budget estimate, 2015	21,340,000
Committee recommendation	21,340,000

COMMITTEE RECOMMENDATION

The Committee recommends a limitation on transfers from the trust funds in support of the Office of Inspector General [OIG] activities totaling \$21,340,000 for fiscal year 2015. This amount is the same as both the fiscal year 2014 enacted level and the budget request. The Committee includes a provision that funds OIG oversight of the OPM Revolving Fund. For fiscal year 2015, the oversight funding equals one-third of 1 percent of the Revolving Fund budget estimate.

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEES HEALTH BENEFITS

Appropriations, 2014 ¹	
Budget estimate, 2015	\$11,806,000,000
Committee recommendation ²	

¹ Funded in section 624 of Public Law 113-76, division E.

² Provides funds in section 617.

PROGRAM DESCRIPTION

This appropriation covers the Government’s share of the cost of health insurance for annuitants covered by the Federal Employees Health Benefits Program and the Retired Federal Employees Health Benefits Act of 1960, as well as administrative expenses incurred by OPM for these programs.

COMMITTEE RECOMMENDATION

Government payments for annuitants, employees health benefits are considered mandatory for scorekeeping purposes, and therefore, are included in a general provision under title VI (sec. 617).

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEE LIFE INSURANCE

Appropriations, 2014 ¹	
Budget estimate, 2015	\$55,000,000
Committee recommendation ²	

¹Funded in section 624 of Public Law 113-76, division E.
²Provides funds in section 617.

PROGRAM DESCRIPTION

Public Law 96-427, the Federal Employees' Group Life Insurance Act of 1980, requires that all employees under the age of 65 who separate from the Federal Government for purposes of retirement on or after January 1, 1990, continue to make contributions toward their basic life insurance coverage after retirement until they reach the age of 65. These retirees will contribute two-thirds of the cost of the basic life insurance premium, identical to the amount contributed by active Federal employees for basic life insurance coverage. As with the active Federal employees, the Government is required to contribute one-third of the cost of the premium for retirees' basic coverage. OPM, acting as the payroll office on behalf of Federal retirees, has requested, and the Committee has provided, the funding necessary to make the required Government contribution associated with annuitants' postretirement life insurance coverage.

COMMITTEE RECOMMENDATION

Government payments for annuitants, employee life insurance are considered mandatory for scorekeeping purposes, therefore, are included in a general provision under title VI (sec. 617).

PAYMENT TO CIVIL SERVICE RETIREMENT AND DISABILITY FUND

Appropriations, 2014 ¹	
Budget estimate, 2015	\$8,975,000,000
Committee recommendation ²	

¹Funded in section 624 of Public Law 113-76, division E.
²Provides funds in section 617.

PROGRAM DESCRIPTION

The civil service retirement and disability fund was established in 1920 to administer the financing and payment of annuities to retired Federal employees and their survivors. The fund covers the operation of the Civil Service Retirement System and the Federal Employees' Retirement System.

This appropriation provides for the Government's share of retirement costs, transfers of interest on the unfunded liability and annuity disbursements attributable to military service, and survivor annuities to eligible former spouses of some annuitants who did not elect survivor coverage.

COMMITTEE RECOMMENDATION

Payments for Civil Service Retirement and Disability Fund are considered mandatory for scorekeeping purposes, therefore, are included in a general provision under title VI (sec. 617).

OFFICE OF SPECIAL COUNSEL

SALARIES AND EXPENSES

Appropriations, 2014 ¹	\$20,639,000
Budget estimate, 2015	21,452,000
Committee recommendation	21,452,000

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

PROGRAM DESCRIPTION

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

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

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$21,452,000 for the OSC. This amount is \$813,000 above the fiscal year 2014 enacted level and the same as the budget request.

The Committee commends OSC's productivity and provides the requested increase to help support the increased volume of cases received by OSC.

POSTAL REGULATORY COMMISSION
SALARIES AND EXPENSES
(INCLUDING TRANSFER OF FUNDS)

Appropriations, 2014	\$14,152,000
Budget estimate, 2015	15,283,000
Committee recommendation	15,283,000

PROGRAM DESCRIPTION

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

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation, out of the Postal Fund, of \$15,283,000 for the Postal Regulatory Commission. This amount is \$1,131,000 above the fiscal year 2014 enacted level and the same as the budget request. The funds will support 77 FTEs and enable the PRC to meet its mission of ensuring transparency and accountability in postal operations, services, and finances.

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

PRIVACY AND CIVIL LIBERTIES OVERSIGHT BOARD

SALARIES AND EXPENSES

Appropriations, 2014	\$3,100,000
Budget estimate, 2015	8,008,000
Committee recommendation	8,000,000

PROGRAM DESCRIPTION

The Privacy and Civil Liberties Oversight Board is an independent, bipartisan agency within the executive branch established by the Implementing Recommendations of the 9/11 Commission Act of 2007 (Public Law 110–53). The Board is the successor to the Board created within the Executive Office of the President under the Intelligence Reform and Terrorism Prevention Act of 2004 (Public Law 108–458) as recommended in the July 22, 2004 report of the National Commission on Terrorist Acts Upon the United States (the 9/11 Commission).

The Board is vested with two fundamental authorities: (1) to review and analyze actions the executive branch takes to protect the Nation from terrorism, ensuring the need for such actions is balanced with the need to protect privacy and civil liberties; and (2) to ensure that liberty concerns are appropriately considered in the development and implementation of laws, regulations, and policies related to efforts to protect the Nation against terrorism.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$8,000,000 for the PCLOB. This amount is \$4,900,000 above the fiscal year 2014 enacted level and \$8,000 below the budget request.

The Committee strongly supports the mission of the PCLOB. The Committee is cognizant that, in light of heightened public concerns about the adequacy of privacy and civil liberties protections, the role and responsibilities of the Board will continue to be of particular significance.

The Committee appreciates the Board’s unique mandate, and the need for adequate resources to fulfill its mission. The Committee’s recommended funding level is consistent with the authorization and is expected to support the Board’s completion of start-up activities as well as sustain ongoing substantive operations. Although the Board began start-up operations in September 2012, it relied on detailees from other Federal agencies and only gained the ability to hire personnel beginning in May 2013 upon confirmation of the Board Chairman.

The Committee commends the ongoing oversight work of the Board throughout the past year, particularly the convening of workshops and public forums with invited experts, academicians, and advocacy organizations regarding certain surveillance programs; the release of the Board’s comprehensive report in January 2014 concerning the telephone records program conducted under section 215 of the USA PATRIOT Act (Public Law 107–56) and the operations of the Foreign Intelligence Surveillance Court; and the in-depth study of communications gathered pursuant to section 702 of the USA PATRIOT Act currently in progress.

Through the resources recommended for fiscal year 2015, the Committee supports the Board's plans to focus on several key priorities. These activities include following-up on issues and Board recommendations related to the section 215 and 702 programs; responding to the Presidential Policy Directive 28 addressing the collection, use, and safeguarding of personal information as part of signals intelligence activities; coordinating executive branch responses on expediting the updating of guidelines required under Executive Order 12333 relating to the collection, retention and dissemination of U.S. persons information; and working to appropriately integrate the Board into the executive branch's development of counterterrorism policies and programs to ensure that privacy and civil liberties are appropriately considered as required by law.

RECOVERY ACCOUNTABILITY AND TRANSPARENCY BOARD

SALARIES AND EXPENSES

Appropriations, 2014	\$20,000,000
Budget estimate, 2015	20,000,000
Committee recommendation	20,000,000

PROGRAM DESCRIPTION

The Recovery Accountability and Transparency Board [Recovery Board] was established by the American Recovery and Reinvestment Act of 2009 [Recovery Act] to ensure accountability and transparency in the expenditure of Recovery Act funds and to minimize fraud, waste, and mismanagement. The Recovery Board's responsibilities under the Recovery Act sunsetted on September 30, 2013. The Disaster Relief Appropriations Act of 2013 (Public Law 113-2) required the Recovery Board to detect and remediate waste, fraud, and abuse of Federal spending related to the impact of Hurricane Sandy. The Recovery's Board's responsibilities under the Disaster Relief Appropriations Act will sunset on September 30, 2015.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$20,000,000 for the Recovery Board. The recommendation is equal to the fiscal year 2014 enacted level and the budget request.

SECURITIES AND EXCHANGE COMMISSION

SALARIES AND EXPENSES

Appropriations, 2014	\$1,350,000,000
Budget estimate, 2015	1,700,000,000
Committee recommendation	1,700,000,000

PROGRAM DESCRIPTION

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

The mission of the SEC is to administer and enforce Federal securities laws in order to protect investors, maintain fair, honest, and efficient markets, and promote capital formation. This includes ensuring full disclosure of financial information, regulating the Nation's securities markets, and preventing and policing fraud and malpractice in the securities and financial markets. The strength of the American economy and our Nation's financial markets is dependent upon investors' confidence in the financial disclosures and statements released by publicly traded companies.

As the investor's advocate, the SEC currently oversees more than 11,000 investment advisers, nearly 10,000 mutual funds and exchange traded funds, and 450 broker-dealers with more than 160,000 branch offices. It is also responsible for reviewing the disclosures and financial statements of more than 9,000 reporting companies, overseeing approximately 450 transfer agents, 17 national securities exchanges, 7 registered active clearing agencies, and 10 registered credit rating organizations, as well as the Public

Company Accounting Oversight Board, the Financial Industry Regulatory Authority, the Municipal Securities Rulemaking Board, the Securities Investor Protection Corporation, and the Financial Accounting Standards Board. The SEC also acquired new or expanded oversight responsibilities with respect to the derivatives markets, hedge fund and other private fund advisers, municipal advisers, credit rating agencies, clearing agencies, and entities registering with the SEC in connection with the security-based swap regulatory regime.

The enactment of the Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank Act) (Public Law 111–203) added significantly to SEC’s responsibilities, including bringing transparency and accountability to the over-the-counter derivatives market; registering and overseeing hedge fund and private equity advisers; enhanced supervision of nationally recognized statistical rating organizations and clearing agencies; heightened regulation of asset-backed securities; and creation of a new whistleblower program.

With the enactment of the Jumpstart Our Business Startups [JOBS] Act (Public Law 112–106), the SEC has additional responsibilities to undertake various initiatives, including rulemaking and studies touching on capital formation, disclosure and registration requirements, and implementing rules and methods relating to a new exemption that will allow crowdfunding.

COMMITTEE RECOMMENDATION

The Committee recommends a total budget (obligational) authority of \$1,700,000,000 for the salaries and expenses of the SEC, to be fully derived from \$1,700,000,000 in fee collections. This total funding level is \$350,000,000 above the fiscal year 2014 enacted level and the same as the budget request.

The Committee’s recommended funding increase is expected to allow the SEC to more aggressively police the securities markets through examinations and enforcement actions. The resources will help enhance risk-based oversight of the investment management industry, expand inspections of credit rating agencies, and permit the SEC to conduct more comprehensive examinations, reach a broader universe of the entities it regulates, and improve its ability to uncover and prosecute fraud.

In addition, the recommended increase supports urgent, critical investments in information technology upgrades so that SEC staff are equipped with cutting edge automation support tools to enhance their ability to promptly handle tips, complaints, and referrals as well as to better identify emerging risks using improved surveillance tools. The Committee expects the SEC to implement key controls to effectively safeguard the confidentiality, integrity, and availability of its financial and sensitive information and systems.

The Committee strongly believes that fair and orderly markets are essential to restore public confidence in and bolster the integrity of our capital markets. The Committee emphasizes that with this significant recommended funding increase comes a concomitant responsibility on the part of the SEC to aggressively safeguard the investing public. The SEC must be vigilant in its enforcement

of securities laws, and failures to properly investigate and take appropriate action will not be condoned.

Fee Offset Nature of Account.—Pursuant to the Dodd-Frank Act, transaction fees receipts are treated as offsetting collections equal to the amount of the appropriation. In addition, an “SEC Reserve Fund” is designated for necessary functions as determined by the SEC and drawn from registration fee receipts.

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

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

Regulatory Reform Efforts.—While recognizing the many challenges facing the SEC, the Committee is highly concerned with the lack of progress to meet key rulemaking authorities and satisfy directives imposed under the Dodd-Frank Act enacted 4 years ago. The Committee directs that the SEC prioritize, initiate, and complete critical rulemakings to address conflicts of interest in the credit rating agency industry, limiting use of mandatory arbitration agreements in brokerage customer service agreements; asset backed securities; swaps regulation, corporate governance and compensation reforms, retail investor protections. The Committee strongly urges the SEC to act expeditiously to adopt strong implementation of outstanding Dodd-Frank rulemakings consistent with congressional intent and with the aim of fully completing all such rulemakings by the end of 2015.

Regulatory Coordination and Harmonization.—The Committee stresses that with the enactment of the Dodd-Frank Act, it is all the more critical for the SEC, in collaboration with the CFTC, to ensure optimum harmonization in executing the respective oversight responsibilities of each agency with respect to over-the-counter derivative products. The Committee expects the SEC and the CFTC to limit, to the greatest extent possible, inconsistent regulation of similar products and entities that could lead to opportunities for regulatory arbitrage. The Committee continues to support the use of funds to support the Joint SEC–CFTC Advisory Committee.

Money Market Mutual Funds.—Given the role that money market mutual funds play in short-term financing for State and local governments and businesses, the Committee is concerned that a

floating net asset value [NAV] will alter the nature of money market mutual funds, tighten capital availability, and increase costs. In particular, the Committee is aware that a floating NAV will result in capital gains and losses requiring significant new systems. The Committee understands that work is ongoing with the Internal Revenue Service to address the possible complications and support the SEC's push to address these challenges before a rule is implemented.

The Committee urges the SEC, as it works to finalize proposals to reform money market mutual funds, to continue engaging with State and local government officials and other stakeholders to address their concerns and to ensure that a final rule fully addresses operational challenges.

Disclosure to Investors.—The Committee remains concerned that American investors may be unwittingly investing in companies or organizations with ties to countries that sponsor terrorism or are linked to human rights violations. The Committee believes that a company's association with sponsors of terrorism and human rights abuses, no matter how large or small, can have a materially adverse result on a public company's operations, financial condition, earnings, and stock prices, all of which can negatively affect the value of an investment. Investors and consumers also have a reasonable right to know what activities their investments or purchases may be directly or indirectly supporting.

In order to protect American investors' savings and to disclose these business relationships to investors, an Office of Global Security Risk was established within the Division of Corporation Finance. The Committee is concerned that current SEC regulations leave broad discretion to companies to decide if disclosure of their activities is required with respect to business interests in or with a state sponsor of terrorism. Companies are only required to make disclosures in cases where the companies judge the information is "material" to investors or is necessary to ensure a required statement is not misleading. The Committee urges the SEC to institute mechanisms to facilitate greater access to companies' disclosures concerning their business activities in or with state sponsors of terrorism.

The Committee notes that under the Dodd-Frank Act, public companies are required to provide disclosure to the SEC in matters involving conflict minerals, extractive industries, and mining safety matters. The Committee believes that investors stand to benefit from greater transparency of payments that oil, gas, and mining companies make to governments for the right to extract natural resources. Under the Dodd-Frank Wall Street and Consumer Protection Act (Public Law 111–203), the SEC was mandated to issue a rule that requires mandatory public disclosures for listed companies in the extractive industries in order to protect investors. Therefore, the Committee directs the Commission to propose and finalize a rule, not later than 120 days after the date of the enactment of this act, that requires each listed company to make disaggregated, project-level payment information publicly available, with no exceptions for activities in countries attempting to bar such disclosures, to enable investors to make decisions with sufficient

understanding of the risks and opportunities associated with investing in a specific extractive company.

Climate Change Disclosure.—The Committee expects the SEC to keep the Committee regularly informed of initiatives to carry out the February 2010 guidance (75 Fed. Reg. 6290) as well as efforts the SEC will implement in fiscal year 2015. The Committee strongly urges that, during fiscal year 2015, the SEC convene the public roundtable on climate change disclosure as contemplated in the 2010 guidance.

SELECTIVE SERVICE SYSTEM

SALARIES AND EXPENSES

Appropriations, 2014	\$22,900,000
Budget estimate, 2015	22,900,000
Committee recommendation	23,000,000

PROGRAM DESCRIPTION

The Selective Service System is an independent Federal agency, operating with permanent authorization under the Military Selective Service Act (50 U.S.C. App. 451 et seq.). The agency is not part of the Department of Defense, but its basic mission is to be prepared to supply manpower to the Armed Forces adequate to ensure the security of the United States during a time of national emergency. Since 1973, the Armed Forces have relied on volunteers to fill military manpower requirements. However, the Selective Service System remains the primary vehicle by which personnel will be brought into the military if Congress and the President should authorize a return to the draft.

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$23,000,000 for the Selective Service System. This amount is \$100,000 above the fiscal year 2014 enacted level and \$100,000 above the budget request.

SMALL BUSINESS ADMINISTRATION

Appropriations, 2014	\$928,975,000
Budget estimate, 2015	864,646,000
Committee recommendation	895,821,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommendation provides \$895,821,000 for the Small Business Administration [SBA]. The recommendation is \$33,154,000 below the fiscal year 2014 enacted level, and \$31,175,000 above the budget request. The recommendation includes \$155,000,000 for the Disaster Loans Program Account designated by Congress as disaster relief pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, as amended. Funding is distributed among the SBA appropriation accounts as described below.

ENTREPRENEURIAL DEVELOPMENT PROGRAMS

Appropriations, 2014	\$196,165,000
Budget estimate, 2015	197,825,000
Committee recommendation	224,500,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommendation provides \$224,500,000 for the SBA Entrepreneurial Development Programs. This level is \$28,335,000 above the fiscal year 2014 enacted level and \$26,675,000 above the budget request.

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

ENTREPRENEURIAL DEVELOPMENT PROGRAMS

[In thousands of dollars]

	Fiscal year 2014 enacted	Fiscal year 2015 budget estimate	Committee recommendation
Small Business Development Centers	113,625	113,625	114,500
SCORE	7,000	7,000	7,500
Women's Business Centers	14,000	14,000	14,000

ENTREPRENEURIAL DEVELOPMENT PROGRAMS—Continued

[In thousands of dollars]

	Fiscal year 2014 enacted	Fiscal year 2015 budget estimate	Committee recommendation
Women's Business Council	1,000	900	900
Veterans Programs	2,500	2,500	3,000
Boots to Business	7,000	7,000	7,500
Native American Outreach	2,000	2,000	2,000
Microloan Technical Assistance	20,000	20,000	22,300
7(j) Technical Assistance	2,790	2,800	2,800
PRIME	3,500	.....	.....
HUBZone	2,250	2,000	2,000
Regional Innovation Clusters	5,000	6,000	6,000
State Trade and Export Promotion	8,000	.....	30,000
Entrepreneurial Education	5,000	15,000	7,000
Growth Accelerators	2,500	5,000	5,000
Total, Entrepreneurial Development Programs	196,165	197,825	224,500

The Committee directs that the amounts provided for SBA's Entrepreneurial Development Programs, as specified in the table above, shall be administered in the same manner as previous years and shall not be reduced, reallocated, or reprogrammed to provide additional funds for other programs, initiatives, or activities.

Small Business Development Centers.—The Committee continues to support the Small Business Development Center [SBDC] Program and recommends \$114,500,000 for fiscal year 2015, \$875,000 above the fiscal year 2014 enacted level and the budget request. The SBDC network—which encompasses over 900 service centers across the Nation—provides management and technical assistance to an estimated 1.2 million small business owners and aspiring entrepreneurs each year. In particular, the Committee finds that procurement technical assistance provided at the local level by SBDCs is valuable for connecting local small businesses to procurement opportunities. As the economy struggles, SBDCs have reported a significant increase in demand for their expertise as businesses seek guidance on how to weather the economic downturn and as newly unemployed Americans look for advice on starting a small business as a new career path. Providing support for SBDCs is more critical than ever as our economy works to recover and grow. The Committee directs SBA to prioritize the continuation of a robust SBDC network and to partner with the network and SBA's other resource partners in the implementation of all of SBA's lending, entrepreneurial development, and procurement programs.

Veterans Programs.—The Committee supports funding for veterans programs and provides \$3,000,000 for veterans business outreach centers. When determining the allocation of the funding, the Committee strongly encourages SBA to consider centers with significant experience in conducting outreach to veterans.

The Committee also recommends \$7,500,000 for SBA's Boots to Business program to assist veterans seeking to start their own businesses and create jobs. The Committee understands that SBA plans for Boots to Business to be accessible to all veterans and to become a standard portion of the curricula offered at the revised Transition Assistance Program [TAP] offered to servicemembers,

providing the option of entrepreneurship training to all of our Nation's veterans.

Many of SBA's current programs for veterans focus on counseling and training after the veterans return from duty; however, pre-deployment training and counseling could potentially be more effective and save funds for both the veteran and the taxpayer. The Committee directs the SBA to submit a report within 180 days of enactment that details the counseling services provided to small business owners that are members of the military services and reserves in advance of deployment. The report should assess the efficacy of providing counseling and training services before deployment, as well as recommendations to improve this counseling.

The Committee is aware that 14 percent of U.S. military personnel are women, but only 4 percent of veteran-owned small businesses are owned by women, far less than 30 percent of small businesses owned by non-veteran women. The Committee directs the SBA to submit a report within 180 days of enactment that assesses the current level of outreach for women veterans provided by Women's Business Centers, Veterans Business Outreach Centers and Small Business Development Centers, including recommendations for improving outreach to this demographic group.

Native American Outreach.—SBA's Office of Native American Affairs works to ensure that American Indians, Alaska Natives, and Native Hawaiians seeking to create, develop, and expand small businesses have full access to SBA's entrepreneurial development, lending, and procurement programs. The Committee recommends \$2,000,000 for SBA's Native American outreach programs, equal to the budget request and the fiscal year 2014 enacted level. The Committee directs SBA to submit a spending plan within 60 days of enactment detailing planned spending on Native American outreach programs in fiscal year 2015.

Microloan Program.—The Committee recommends \$22,300,000 for grants to Microloan intermediaries under the Microloan program for marketing, management, and technical assistance provided to borrowers. An additional \$2,500,000 is recommended under the heading "Business Loans Program Account" to support estimated lending volume of \$25,000,000 under the Microloan program.

The Committee has included language (section 533) that would eliminate the requirement that only 25 percent of technical assistance funds may be used for prospective buyers. The Committee directs the SBA to develop meaningful metrics to assess the success of this program and report to the Committee on any legislation needed to improve the efficiency or effectiveness of this program.

HUBZone.—The Historically Underutilized Business Zones [HUBZone] program helps small businesses in urban and rural communities gain preferential access to Federal procurement opportunities. The Committee recommends \$2,000,000 for the HUBZone program. This level is equal to the budget request and \$250,000 less than the fiscal year 2014 enacted level. This program is a critical resource for distressed communities, especially those surrounding military bases closed under the Base Realignment and Closure [BRAC] process. The Committee is aware that businesses located in a BRAC HUBZone face unique challenges in qualifying

for the program and competing for Federal procurement opportunities, and directs the SBA to examine ways to address these issues in any future revisions of the Small Business Act or other legislation.

Regional Innovation Clusters.—The Committee recommends \$6,000,000 for SBA’s regional innovation clusters. The Committee encourages SBA to support nonprofit organizations that provide business development services designed to accelerate industry sectors built on regional assets under the initiative.

The Committee encourages SBA to support initiatives that promote a culture of innovative entrepreneurship and provide services and support directly to early-stage and high-tech innovation opportunities. Particular focus should be placed on those initiatives that focus on new Science, Technology, Engineering and Mathematics [STEM] technologies.

State Trade and Export Program [STEP].—The Committee recommends \$30,000,000 for STEP for fiscal year 2015. STEP provides grants to states to supplement their export promotion programs with the goal of increasing the number of small businesses that are exporting and raising the value of exports for small businesses that are already exporting. States provide matching funds for STEP grants and have used funds to support trade missions, international marketing efforts, export counseling, and export trade show exhibits.

Entrepreneurial Education.—The Committee recommends \$7,000,000 for the entrepreneurial education program. This amount is \$2,000,000 above the fiscal year 2014 enacted level and \$8,000,000 below the budget request. The recommendation will allow SBA to expand its entrepreneurial education initiative to provide intensive training to small business owners with existing small businesses that have completed the “start up” phase and are facing common, solvable challenges to sustain and grow their businesses.

Growth Accelerators.—The Committee recommends \$5,000,000 for the growth accelerators program. This level is \$2,500,000 above the fiscal year 2014 enacted level and equal to the budget request. This program was initially funded in fiscal year 2014 to provide grants, under a competitive basis, to universities and private sector organizations to start a new or expand an existing growth accelerator program to support startups with high-growth potential. The Committee directs SBA to require \$4 of matching funds for every \$1 awarded under the growth accelerator program. The Committee also directs the SBA to report on the use of fiscal year 2014 funding within 60 days of enactment, including the development of performance metrics to assess the success of the program.

SALARIES AND EXPENSES

Appropriations, 2014	\$250,000,000
Budget estimate, 2015	256,882,000
Committee recommendation	261,382,000

PROGRAM DESCRIPTION

The Salaries and Expenses appropriation provides for the overall operating expenses of the SBA, including compensation and bene-

fits for staff located at headquarters, regional, and district offices, rent and other agency-wide costs, and operating costs for program offices, including the Office of Capital Access, Office of Credit Risk Management, Office of Entrepreneurial Development, Office of Investments and Innovation, Office of Government Contracting and Business Development, Office of International Trade, Office of Management and Administration, and for other program and supporting offices.

The Salaries and Expenses appropriation previously provided funding for non-credit business assistance programs. The Committee recommendation for fiscal year 2015 provides funding for those programs under the “Entrepreneurial Development Programs” account.

COMMITTEE RECOMMENDATION

The Committee recommendation provides \$261,382,000 for salaries and expenses of the SBA. The recommendation is \$11,382,000 above the fiscal year 2014 enacted level and \$4,500,000 above the budget request.

Credit Risk Management.—The Committee recommends \$12,000,000 for SBA’s Office of Credit Risk Management [OCRM]. In support of its mission to analyze and manage the risk of SBA’s estimated \$75,000,000,000 loan portfolio, OCRM performs performance analytics to identify and understand lender performance trends and assess the quality of the overall loan portfolio. The Committee finds that OCRM plays a key role in eliminating waste, fraud, and abuse in SBA lending programs and protecting taxpayer losses on loans by ensuring lenders comply with procedures that mitigate the risk of loss under SBA’s loan programs.

The Committee is concerned about the quality of lender oversight activities at SBA, particularly considering the magnitude of SBA’s loan portfolio, and notes that SBA’s Office of Inspector General [OIG] continues to identify weaknesses in SBA’s lender oversight process. SBA loan programs rely on numerous outside parties (e.g., private lenders, local economic development organizations, non-profit community lenders, and venture capital investors) to complete loan transactions, and many of SBA’s loans are made by lenders to whom SBA has delegated loan-making authority. For example, the SBA OIG reports that in fiscal year 2011, approximately 67 percent of the dollars guaranteed under SBA’s 7(a) program were made by lenders using delegated authorities. The Committee concurs with the SBA OIG’s finding that the risks inherent in delegated lending require an effective oversight program to: (1) monitor lender compliance with SBA policies and procedures; and (2) take corrective action when a material noncompliance is detected.

The Committee appreciates the submission of the requested report regarding the advantages and disadvantages of reorganizing the agency. The Committee understands that there are efficiencies generated by having OCRM report to the Office of Capital Access [OCA], but also recognizes that this organizational structure potentially creates a conflict of interest between OCA’s mandate to increase lending and OCRM’s oversight responsibilities. The Committee directs SBA to report within 90 days of enactment on the projected costs and benefits of establishing OCRM as an inde-

pendent oversight office reporting directly to the Administrator which would align with other agencies and industry best practices. The report shall include an assessment of how this independence could strengthen the SBA's risk management infrastructure, further enhance its credit risk management technical capabilities, and reduce exposure to fraud, waste and abuse.

Finally, the Committee finds that the Loan and Lender Monitoring System [L/LMS] is a vital component of the SBA's technical capability to provide oversight of its largest lending programs, the 7(a) and 504 loan programs. OCRM uses L/LMS as a tool for managing the risk in the loan and lender portfolios. The Committee directs SBA to continue utilizing L/LMS to ensure that lenders are employing sound financial risk management techniques to manage and monitor risk within their SBA loan portfolios. The Committee directs SBA to maintain the current capabilities and capacity of the L/LMS system and encourages the agency to consider how updating or expanding the system could improve lender oversight capabilities.

Major Information Technology Acquisition.—The Committee recommends \$6,100,000 to continue development activities related to the modernization of SBA's agency-wide loan management and accounting system. Additional funding will be contributed from amounts provided for the administrative expenses of the Disaster Loans Program Account because the modernization supports that program in addition to SBA's business loan programs. The Committee expects that appropriations provided for fiscal year 2015 will fulfill development funding required for the modernized system. Operation and maintenance costs for the new system will continue in future fiscal years, consistent with other information technology systems.

The Committee will continue to monitor progress on the modernization due to the risk inherent in major Federal information technology [IT] projects. The Government Accountability Office [GAO] finds that "Federal IT projects too frequently incur numerous cost overruns and schedule slippages while contributing little to mission-related outcome" (GAO 12-7). The Committee directs SBA to focus modernization activities on activities identified by GAO as common factors of successful Federal IT programs. In particular, the Committee directs SBA to ensure, consistent with GAO recommendations, that: (1) program officials actively engage with stakeholders; (2) senior agency executives support the program; (3) end users participate in testing of system functionality prior to formal end user acceptance testing; and (4) program officials maintain regular communication with contractors.

The Committee directs SBA to continue to report quarterly to the Committees on Appropriations summarizing the agency's progress regarding the modernization effort. The Committee directs that such reports shall include progress on time and budget, both estimated and planned, beginning with the first fiscal year of the modernization project. The Committee emphasizes the need for such reports to include plain language descriptions of the project rather than technical jargon.

Employee Ownership.—The Committee finds that employee ownership protects jobs, promotes economic growth, supports local

economies, and is often a viable alternative for business owners considering succession. The Committee supports the SBA's efforts to include information and counseling on Employee-Owned Stock Ownership Plans [ESOPs] both on the SBA Web site and through Small Business Development Centers, and encourages the SBA to continue to expand access to information on this option for business owners.

OFFICE OF INSPECTOR GENERAL

Appropriations, 2014	\$19,000,000
Budget estimate, 2015	19,400,000
Committee recommendation	19,400,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommendation provides \$19,400,000 for the Office of Inspector General. The recommendation is \$400,000 above the fiscal year 2014 enacted level, and equal to the budget request.

The Committee directs the Inspector General to continue routine analysis and reporting on SBA's modernization of its loan management and accounting systems, including acquisition, contractor oversight, implementation, and progress regarding budget and schedule.

OFFICE OF ADVOCACY

Appropriations, 2014	\$8,750,000
Budget estimate, 2015	8,455,000
Committee recommendation	8,455,000

PROGRAM DESCRIPTION

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

COMMITTEE RECOMMENDATION

The Committee recommendation provides \$8,455,000 for the Office of Advocacy. The recommendation is \$295,000 below the fiscal year 2014 enacted level and equal to the budget request.

The Committee is concerned that the Office of Advocacy is not sufficiently inclusive and transparent in soliciting and incorporating the views of small businesses into its processes, recommendations, and comments on Federal policies, activities, rulemakings, and legislation.

The Government Accountability Office [GAO] is currently undertaking an evaluation of the Office of Advocacy to review the extent to which it maintains and follows policies and procedures for determining when it will comment on the regulatory process, when it

will comment on non-regulatory activities, and how it will solicit and accept input representing the varying perspectives of small businesses. The Committee looks forward to reviewing the GAO evaluation for informing future funding and policy recommendations.

BUSINESS LOANS PROGRAM ACCOUNT
(INCLUDING TRANSFER OF FUNDS)

Appropriations, 2014	\$263,160,000
Budget estimate, 2015	195,226,000
Committee recommendation	195,226,000

PROGRAM DESCRIPTION

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

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

Finally, under the Microloan program, SBA provides funds to specialized nonprofit, community-based intermediary lenders which provide small loans for working capital, inventory, and other operating expenses. The maximum microloan is \$50,000 and the average loan made under the program is \$13,000.

COMMITTEE RECOMMENDATION

The Committee recommendation provides \$195,226,000. The recommendation is \$67,934,000 below the fiscal year 2014 enacted level and equal to the budget request.

The recommendation provides \$147,726,000 for administrative expenses, which may be transferred to and merged with SBA salaries and expenses to cover the common overhead expenses associated with the business loans programs.

The recommendation provides \$2,500,000 for the Microloan direct loan program to support lending volume estimated at \$25,000,000. An additional amount of \$22,300,000 is recommended under the heading "Entrepreneurial Development Programs" for technical assistance grants to Microlending intermediaries. The Committee directs SBA to continue to conduct outreach to existing financial entities that may be well-suited to participate in the Microloan program so that the program can grow and expand access to microcapital across the country.

The recommendation provides \$45,000,000 to subsidize \$7,500,000,000 of lending under the 504 guaranteed loan program, in addition to \$7,500,000,000 in 504 refinance authority provided in section 531. For a typical year, fees collected from lenders and borrowers fully offset estimated Government payments on losses under the 504 loan program. The budget requests funding for fiscal year 2015 because fees collected are not expected to offset the cost to the Federal Government due to circumstances related to the economic downturn. The Committee is pleased that the cost of the 504 program is estimated to decrease by \$62,000,000 below the fiscal year 2014 level, and notes the expectation that the 504 program will return to typical operation when the economy fully recovers. The Committee does not include funding for fiscal year 2015 to subsidize the 7(a) program, consistent with the President's request, because fee collections are expected to fully offset the cost of the program, enabling lending of up to \$19,000,000,000.

The Committee is aware that the approval process for 504 loans includes a review of property titles to identify any indemnities, covenants or liens, which would affect the authority of the Federal Government to reclaim assets in the case of a loan foreclosure. The Committee appreciates the efforts of the SBA to negotiate the waiver of covenants as needed to close 504 loans and limit delays in the approval process. The Committee directs the SBA to report to the Committees on Appropriations and Small Business and Entrepreneurship within 60 days on any legislative changes required to address this issue.

These loan programs provide crucial access to capital for new and expanding small businesses, but the approval process can be challenging and overly burdensome. The Committee appreciates the SBA's recent efforts to streamline the application and approval process for SBA guaranteed loans and encourages the SBA to continue to assess options to improve and streamline the loan process while collecting necessary information. The Committee directs the SBA to report to the Committee on the steps the agency has taken to streamline the application and review process for 7a and 504 loans, including recommendations for further improvements.

DISASTER LOANS PROGRAM ACCOUNT

(INCLUDING TRANSFERS OF FUNDS)

Appropriations, 2014	\$191,900,000
Budget estimate, 2015	186,858,000
Committee recommendation	186,858,000

PROGRAM DESCRIPTION

SBA provides low-interest, long-term loans to businesses of all sizes, homeowners, renters, and nonprofit organizations affected by disasters. SBA disaster loans are the primary form of Federal assistance for the repair and rebuilding of non-farm, private sector disaster losses. SBA makes two types of disaster loans. Physical disaster loans are for permanent rebuilding and replacement of uninsured or underinsured disaster-damaged privately owned real and/or personal property and are available to businesses of all sizes, nonprofit organizations, homeowners, and renters. Economic

Injury Disaster Loans provide necessary working capital for small businesses and nonprofit organizations until normal operations resume after a disaster.

COMMITTEE RECOMMENDATION

The Committee recommends \$186,858,000 for the administrative costs of the Disaster Loans program, \$5,042,000 below the fiscal year 2014 enacted level and equal to the budget request. Of the total recommendation, \$155,000,000 is designated by Congress as disaster relief pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.

ADMINISTRATIVE PROVISIONS—SMALL BUSINESS ADMINISTRATION

(INCLUDING TRANSFER OF FUNDS)

Section 530 continues a provision concerning transfer authority and availability of funds.

Section 531 authorizes SBA to carry out section 1122 of Public Law 111–240 during fiscal year 2015.

Section 532 waives loan guarantee fees on certain loans issued to veterans and their spouses.

Section 533 eliminates a restriction on the use of technical assistance grants for microlenders.

UNITED STATES POSTAL SERVICE
PAYMENT TO THE POSTAL SERVICE FUND

Appropriations, 2014	\$70,751,000
Budget estimate, 2015	70,371,000
Committee recommendation	70,371,000

PROGRAM DESCRIPTION

The Post Office dates back to 1775. It became the Postal Service in 1971 as an independent establishment of the executive branch of the United States Government. The Postal Service's basic function and obligation is to provide postal services to bind the Nation together through the personal, educational, literary, and business correspondence of the people. Its mission is to provide prompt, reliable, and efficient services to patrons in all areas and render postal services to all communities. The Postal Service does not depend upon taxpayer subsidies through discretionary appropriations for its operations but generates nearly all of its more than \$65,000,000,000 in annual gross operating revenue by charging users of the mail for the costs of postage, products, and services.

COMMITTEE RECOMMENDATION

The Committee recommends appropriations totaling \$70,371,000 for payment to the Postal Service Fund, a decrease of \$380,000 below the fiscal year 2014 enacted level and equal to the budget request.

This amount constitutes an advance appropriation for fiscal year 2016 to compensate for revenue forgone on free mail for the blind and for overseas voters.

The Committee includes provisions in the bill to ensure that mail for overseas voting and mail for the blind shall continue to be free; that 6-day delivery and rural delivery of mail shall continue without reduction; and that none of the funds provided be used to consolidate or close small rural and other small post offices in fiscal year 2015.

Mail Delivery.—Since fiscal year 1981, annual appropriations bills have each included language requiring 6-day per week postal delivery. The Committee believes that 6-day mail delivery is one of the most important services provided by the Federal Government to its citizens. Especially in rural and small-town America, this critical postal service is the linchpin that serves to bind the Nation together.

Letter Carrier Safety.—The Committee is concerned about a recent increase in violence against letter carriers while in completion of their routes. Recent statistics indicate that nationwide since October 2011, there have been more than 130 robberies committed against postal workers and more than 330 assaults committed against postal workers. The Committee directs the Postmaster General to report to the Appropriations Committee within 90 days of enactment on steps the U.S. Postal Service will take in fiscal year 2015 to improve postal worker safety, including threats of physical violence.

Save Vanishing Species Semipostal Stamp.—The Committee is aware that the Multinational Species Conservation Fund's

[MSCF's] Semipostal Stamp Act of 2010 authorized the production and sale of "Save Vanishing Species" stamps for a minimum of 2 years. During this period, over 25 million stamps were sold and over \$2,000,000 were transferred to the U.S. Fish and Wildlife Service [FWS] for the protection of endangered species. In December 2013, after the minimum 2-year period ended, the Postal Service stopped selling the stamp and moved the remaining stock of 74 million stamps to warehouses for demolition. The Committee is concerned that the demolition of these stamps would be wasteful and unnecessary, and would limit wildlife conservation efforts. The Committee directs the Postal Service to make the existing inventory of these stamps available for sale to the public. The Postal Service shall report 180 days after enactment to the Committee on the number of stamps sold and funds transferred to the FWS to date and by fiscal quarter.

Postal Retail Network.—The Committee acknowledges that on May 9, 2012, the Postal Service announced its intent to implement a strategy to balance the need for continued retail services while achieving cost savings. The Committee appreciates the Postal Service's need to adjust its infrastructure, but emphasizes that it is imperative to evaluate the perspectives of affected postal customers in determining the most viable solution for any community impacted by the proposed changes.

The Committee strongly urges the Postal Service to continue to expand the co-location of postal services and other innovative approaches to serving communities, significantly grow its inventory of automated postal centers for self-service access particularly in currently underserved areas, and widely disseminate information through national advertising promoting the benefits to postal customers of on-line and self-service options.

Consolidation of Mail Processing Facilities.—The Postal Service is developing and implementing a major realignment of its postal facilities to achieve greater efficiencies, reduce redundancies, and realize cost savings. Many questions and concerns remain unanswered about how consolidation of the processing and transportation networks will impact current nationwide delivery service standards for first-class mail, periodicals, package services, and standard mail, as well as how the postal workforce, mailers, customers, and communities may be impacted by the realignment decisions.

As proposed, the Postal Service would eliminate overnight service for first-class mail and periodicals, and would instead provide 2- and 3-day delivery service. These service standard changes are contemplated in order to capture significant cost savings from the proposed consolidation of a significant portion of the mail processing and transportation networks.

In July 2012, the Postal Service proceeded with a phased implementation plan that included interim services standards until January 31, 2014, generally preserving most overnight first-class mail service, and consolidating 140 plants.

The Committee remains concerned that the information provided by the Postal Service to customers concerning the potential decline in the service they may experience is vague and inadequate. The Committee underscores the need for the Postal Service to assimilate

late the PRC’s recommendations to better inform all customers of the service they can expect to receive, and to develop and inform mailers of a transportation hub plan as facilities designated for study are selected and assessed.

To ensure a fair and transparent process for decisions about mail processing facilities, the Committee directs the Postal Service to conduct a public community meeting and obtain the results of an audit by the Postal Service Inspector General showing that the prior study is no longer valid before closing or consolidating a mail processing facility that has been recently studied for closure that was either terminated, suspended, or halted.

ZIP Codes.—The ZIP Code system was created and designed by the U.S. Postal Service (Postal Service) to provide an efficient postal distribution and delivery network. However, the ZIP Code system often is not aligned with municipal boundaries. As a result, millions of Americans have mailing addresses in neighboring jurisdictions. According to the Congressional Research Service, the result can be higher insurance rates, confusion in voter registration, misdirected property and sales tax revenues for municipalities, and changes in property values.

In response to congressional concerns that the Postal Service was not giving due consideration to requests for accommodation, in the late 1990’s the Postal Service developed a ZIP Code Boundary Review process that promised every reasonable effort to consider, and if possible, accommodate municipal requests to modify ZIP Code boundaries. The Postal Service’s recent response to community concerns about ZIP Code boundaries has raised questions about the Postal Service’s commitment to following its own policy to offer reasonable administrative or operational accommodations when possible.

The Committee urges the Postal Service to follow the letter and spirit of its policy on ZIP Code Boundary Reviews and work to provide reasonable administrative or operational accommodation particularly when to do so would represent minimal adverse impact to the Postal Service. The Postal Service should give priority to small communities that are most seriously impacted by the challenges resulting from ZIP Code boundary discrepancies.

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

Appropriations, 2014	\$241,468,000
Budget estimate, 2015	243,883,000
Committee recommendation	243,883,000

PROGRAM DESCRIPTION

The United States Postal Service Office of Inspector General [OIG] is an independent organization established in 1996 and charged with reporting to Congress on the overall efficiency, effectiveness, and economy of Postal Service programs and operations. The OIG plays a key role in maintaining the integrity and accountability of America’s postal service, its revenue and assets, and its employees. The OIG meets this responsibility by conducting and

supervising objective and independent audits, investigations, and other reviews.

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation, out of the Postal Fund, of \$243,883,000 for the United States Postal Service Office of Inspector General. This amount is \$2,415,000 above the fiscal year 2014 funding level and equal to the budget request. The Committee appreciates the efforts of the Inspector General to perform its exemplary audit and investigative work under severe spending constraints.

UNITED STATES TAX COURT

SALARIES AND EXPENSES

Appropriations, 2014	\$53,453,000
Budget estimate, 2015	52,300,000
Committee recommendation	52,300,000

PROGRAM DESCRIPTION

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

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

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

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$52,300,000 for the U.S. Tax Court. This amount is \$1,153,000 below the fiscal year 2014 enacted level and the same as the budget request.

STATEMENT CONCERNING GENERAL PROVISIONS

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

The bill contains a number of general provisions that have been carried in this bill for many years and which are routine in nature and scope. General provisions in the bill are explained under this section of the report. Those general provisions that deal with a single agency only are shown as administrative provisions immediately following that particular agency's or department's appropriation accounts in the bill. Those provisions that address activities or directives affecting all of the agencies covered in this bill are

contained in title VI. General provisions that are Governmentwide in scope are specified in title VII of this bill. General provisions applicable to the District of Columbia are set forth in title VIII of this bill.

TITLE VI

GENERAL PROVISIONS—THIS ACT

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

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

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

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

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

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

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

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

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

Section 610 continues the provision restricting the use of funds for the Executive Office of the President to request official background reports from the Federal Bureau of Investigation without the written consent of the individual who is the subject of the report.

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

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

Section 613 continues the provision waiving restrictions on the purchase of nondomestic articles, materials, and supplies in the case of acquisition by the Federal Government of information technology.

Section 614 continues a provision on the acceptance by agencies or commissions funded by this act, or by their officers or employees, of payment or reimbursement for travel, subsistence, or related expenses from any person or entity (or their representative) that engages in activities regulated by such agencies or commissions.

Section 615 continues a provision permitting the Securities and Exchange Commission and the Commodity Futures Trading Commission to fund a joint advisory committee to advise on emerging regulatory issues, notwithstanding section 708 of this act.

Section 616 continues the provision requiring agencies covered by this act with independent leasing authority to consult with the

General Services Administration before seeking new office space or making alterations to existing office space.

Section 617 provides for several appropriated mandatory accounts, where authorizing language requires the payment of funds. The budget request assumes the following estimated cost for the programs addressed in this provision: \$450,000 for Compensation of the President including \$50,000 for expenses, \$143,600,000 for the Judicial Retirement Funds (Judicial Officers' Retirement Fund, Judicial Survivors' Annuities Fund, and the United States Court of Federal Claims Judges' Retirement Fund), \$11,806,000,000 for the Government Payment for Annuitants, Employee Health Benefits, \$55,000,000 for the Government Payment for Annuitants, Employee Life Insurance, and \$8,975,000,000 for Payment to the Civil Service Retirement and Disability Fund. In addition, language is included for certain retirement, healthcare and survivor benefits required by 3 U.S.C. 102 note.

Section 618 continues a provision relating to use of funds for certain terrestrial operations by commercial providers in broadcast spectrum.

Section 619 continues and makes permanent a provision allowing the Public Company Accounting Oversight Board to obligate amounts collected from monetary penalties for the purpose of funding scholarships for accounting students, as authorized by the Sarbanes-Oxley Act of 2002 (Public Law 107-204).

Section 620 is a new provision addressing conflicts of interest by preventing contractor security clearance-related background investigators from undertaking final Federal reviews of their own work.

Section 621 is a new provision requiring an executive branch policy prohibiting Federal contractors from discriminating in employment on the basis of sexual orientation or gender identity.

Section 622 is a new provision that adjusts for inflation certain filing fees related to mergers.

Section 623 is a new provision eliminating a requirement that a separate homeland security funding analysis be included with the President's annual budget.

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

TITLE VII
GENERAL PROVISIONS—GOVERNMENTWIDE
DEPARTMENTS, AGENCIES, AND CORPORATIONS
(INCLUDING TRANSFERS OF FUNDS)

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

Section 702 continues the provision setting specific limits on the cost of passenger vehicles purchased by the Federal Government with exceptions for police, heavy duty, electric hybrid, and clean fuels vehicles with an exception for commercial vehicles that operate on emerging motor vehicle technology.

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

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

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

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

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

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

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

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

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

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

Section 713 continues the provision prohibiting the use of funds to prevent Federal employees from communicating with Congress or to take disciplinary or personnel actions against employees for such communication.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 731 continues a provision that prohibits executive branch agencies from creating or funding prepackaged news stories that

are broadcast or distributed in the United States unless specific notification conditions are met.

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

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

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

Section 735 continues a provision prohibiting the Office of Personnel Management or any other agency from using funds to implement regulations changing the competitive areas under reductions-in-force for Federal employees.

Section 736 continues a provision limiting the pay increases of certain prevailing rate employees.

Section 737 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 738 continues, and extends to Governmentwide applicability, a provision prohibiting funds for the painting of a portrait of an employee of the Federal Government including the President, the Vice President, a Member of Congress, the head of an executive branch agency, or the head of an office of the legislative branch.

Section 739 is a new provision prohibiting certain personnel management constraints.

Section 740 continues a provision that prohibits the use of funds to begin or announce a study or a public-private competition regarding the conversion to contractor performance of any function performed by civilian Federal employees pursuant to Office of Management and Budget Circular A-76 or any other administrative regulation, directive, or policy.

Section 741 is a new provision directing OMB to issue guidance relating to the ban on direct conversion to contract performance of work performed by Federal employees, absent public-private competition.

Section 742 modifies a provision enacted in fiscal year 2010 requiring agency compilation of inventories of service contracts.

Section 743 continues a provision requiring reports to Inspectors General concerning expenditures for agency conferences.

Section 744 continues a provision that addresses possible technical scorekeeping differences for fiscal year 2015 between the Of-

Office of Management and Budget and the Congressional Budget Office.

Section 745 is a new provision that ensures that contractors are not prevented from reporting waste, fraud, or abuse by signing confidentiality agreements that would prohibit such disclosure.

Section 746 is a new provision that requires submission of a report as required under Federal Travel Regulations prior to conducting travel other than coach-class.

Section 747 is a new provision that expands the authority of Chief Information Officers over information technology investments.

Section 748 is a new provision that creates a pilot program to increase the participation of new companies in Federal contracting.

Section 749 continues and expands to Governmentwide application, a provision prohibiting funds to any corporation with certain unpaid Federal tax liabilities unless an agency has considered suspension or debarment of the corporation and made a determination that this further action is not necessary to protect the interests of the Government.

Section 750 continues and expands to Governmentwide application, a provision prohibiting funds to any corporation that was convicted of a felony criminal violation within the preceding 24 months unless an agency has considered suspension or debarment of the corporation and has made a determination that this further action is not necessary to protect the interests of the Government.

Section 751 is a new provision improving financial reporting and Government transparency.

Section 752 reinstates a provision prohibiting the expenditure of funds for the implementation of agreements in certain nondisclosure policies unless certain provisions are included in the policies.

Section 753 is a new provision related to State sales and use taxes.

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

Budget Briefing.—Given the need for transparency and accountability in the Federal budgeting process, and that the Consumer Financial Protection Bureau’s budget is funded independently of the annual appropriations spending bills, the Committee directs the Bureau to provide an informal, nonpublic full briefing at least annually before the relevant Appropriations subcommittee on the Bureau’s finances and expenditures.

Federal Disaster Programs.—The Comptroller General of the United States shall report to the Committee on Appropriations on disaster assistance expenditures by the Federal Government. For purposes of this report, “disaster assistance” should go beyond the definition included in the Budget Control Act (Public Law 112–25). The report should include expenditures for major disaster, emergencies, and fire management assistance grants under the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Public Law 93–288 as amended), and encompass disaster-related spending in all Federal departments and agencies, whether or not they are specifically referenced in the Stafford Act. The resulting report shall also include recommendations for how the process of estimating future disaster accounting can be improved. The Govern-

ment Accountability Office shall consult with the Committee in its development of the scope of the report, and complete its work no later than 1 year after enactment.

TITLE VIII
GENERAL PROVISIONS—DISTRICT OF COLUMBIA
(INCLUDING TRANSFER OF FUNDS)
(INCLUDING RESCISSION)

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

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

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

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

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

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

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

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

Section 809 continues the provision prohibiting use of Federal funds to change the legality of marijuana use.

Section 810 restricts the use of Federal funds for abortion, with certain exceptions.

Section 811 continues the provision requiring the CFO to submit a revised operating budget for agencies the CFO certifies as requiring a reallocation to address unanticipated program needs.

Section 812 continues the provision requiring the CFO to submit a revised appropriated funds budget for the District of Columbia Schools that aligns the schools’ budgets to actual enrollment.

Section 813 continues the provision authorizing the transfer of local funds between operating funds and capital and enterprise funds.

Section 814 continues the provision prohibiting obligations beyond the current fiscal year and prohibits transfers of funds unless expressly provided.

Section 815 continues the provision that ensures that 50 percent of unobligated balances may remain available for certain purposes.

Section 816 is a new provision relating to the transmission of the District of Columbia local budget to the Congress.

Section 817 is a new provision permitting the District of Columbia to obligate and expend local funds upon enactment by the District of Columbia government of its annual budget and to establish the start of the local fiscal year.

Section 818 is a new provision granting the District of Columbia authority to spend local funds if the District's budget has not been approved by Congress at the start of a fiscal year.

Section 819 is a new provision allowing the expenditure of funds by the District of Columbia under certain contingency fee contracts for the provision of legal services.

Section 820 is a new provision providing the District of Columbia with local legislative autonomy, allowing the District to implement changes to local laws without a congressional review period.

Section 821 is a new provision establishing additional requirements for schools participating in the private scholarship program funded in the bill.

Section 822 is a new provision to permit the use of certain funds for the relocation of field offices of the Court Services and Offender Supervision Agency for the District of Columbia.

Section 823 continues the provision which limits references to "this Act" in this title or title IV as referring to only this title and title IV.

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

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

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

Items providing funding for fiscal year 2015 which lack authorization are as follows:

Department of the Treasury

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

Executive Office of the President

- Office of Management and Budget
- Office of National Drug Control Policy

District of Columbia

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

Independent Agencies

- Administrative Conference of the United States
- Commodity Futures Trading Commission
- Election Assistance Commission
- Federal Communications Commission
- Federal Election Commission
- Federal Trade Commission
- General Services Administration:
 - E-Government Fund

Federal Buildings Fund¹
 Merit Systems Protection Board
 National Archives and Records Administration, National Historical Publications and Records Commission
 National Credit Union Administration: Community Development Revolving Loan Fund
 Office of Government Ethics
 Office of Special Counsel

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

Pursuant to paragraph 7(c) of rule XXVI, on July 00, 2014, the Committee ordered favorably reported an original bill (S. 0000) making appropriations for financial services and general government for the fiscal year ending September 30, 2015, and for other purposes, provided that the bill be subject to amendment and that the bill be consistent with the subcommittee funding guidance, by a recorded vote of _____, a quorum being present. The vote was as follows:

Yeas

Nays

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

Paragraph 12 of rule XXVI requires that Committee reports on a bill or joint resolution repealing or amending any statute or part of any statute include “(a) the text of the statute or part thereof which is proposed to be repealed; and (b) a comparative print of that part of the bill or joint resolution making the amendment and of the statute or part thereof proposed to be amended, showing by stricken-through type and italics, parallel columns, or other appropriate typographical devices the omissions and insertions which would be made by the bill or joint resolution if enacted in the form recommended by the Committee.”

In compliance with this rule, changes in existing law proposed to be made by the bill are shown as follows: existing law to be omitted is enclosed in black brackets; new matter is printed in italic; and existing law in which no change is proposed is shown in roman.

**TITLE 5—GOVERNMENT ORGANIZATION AND
 EMPLOYEES**

PART III—EMPLOYEES

Subpart I—Miscellaneous

**CHAPTER 95—PERSONNEL FLEXIBILITIES RELATING TO
 THE INTERNAL REVENUE SERVICE**

§ 9503. Streamlined critical pay authority

(a) Notwithstanding section 9502, and without regard to the provisions of this title governing appointments in the competitive

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

service or the Senior Executive Service and chapters 51 and 53 (relating to classification and pay rates), the Secretary of the Treasury may, ~~【Before September 30, 2013】~~ *before September 30, 2018*, establish, fix the compensation of, and appoint individuals to, designated critical administrative, technical, and professional positions needed to carry out the functions of the Internal Revenue Service, if—

(1) * * *

* * * * *

(5) the terms of such appointments are limited to no more than 4 years *renewable for an additional 2 years*, based on a critical organizational need;

TITLE 15—COMMERCE AND TRADE

CHAPTER 1—MONOPOLIES AND COMBINATIONS IN RESTRAINT OF TRADE

§ 18a. Premerger notification and waiting period

(a) Filing

* * * * *

ASSESSMENT AND COLLECTION OF FILING FEES

Pub. L. 101–162, title VI, § 605, Nov. 21, 1989, 103 Stat. 1031, as amended by Pub. L. 101–302, title II, May 25, 1990, 104 Stat. 217; Pub. L. 102–395, title I, Oct. 6, 1992, 106 Stat. 1847; Pub. L. 103–317, title I, Aug. 26, 1994, 108 Stat. 1739; Pub. L. 106–553, § 1(a)(2) [title VI, § 630(b)], Dec. 21, 2000, 114 Stat. 2762, 2762A–109, provided that:

(a) * * *

(b) **【The filing fees】** *Subject to subsection (c), the filing fees referred to in subsection (a) are—*

(1) **【\$45,000】** *\$70,000* if the aggregate total amount determined under section 7A(a)(2) of the Clayton Act (15 U.S.C. 18a(a)(2)) is less than \$100,000,000 (as adjusted and published for each fiscal year beginning after September 30, 2004, in the same manner as provided in section 8(a)(5) of the Clayton Act (15 U.S.C. 19(a)(5)) to reflect the percentage change in the gross national product for such fiscal year compared to the gross national product for the year ending September 30, 2003);

(2) **【\$125,000】** *\$190,000* if the aggregate total amount determined under section 7A(a)(2) of the Clayton Act (15 U.S.C. 18a(a)(2)) is not less than \$100,000,000 (as so adjusted and published) but less than \$500,000,000 (as so adjusted and published); **【and】**

(3) **【\$280,000】** *\$425,000* if the aggregate total amount determined under section 7A(a)(2) of the Clayton Act (15 U.S.C. 18a(a)(2)) is not less than \$500,000,000 (as so adjusted and published) **【.】** *but less than \$1,000,000,000 (as so adjusted and published); and*

(4) \$565,000 if the aggregate total amount determined under section 7A(a)(2) of the Clayton Act (15 U.S.C. 18a(a)(2)) is not less than \$1,000,000,000 (as so adjusted and published).

(c) For fiscal year 2017, and each fiscal year thereafter, the Federal Trade Commission shall publish in the Federal Register and increase the amount of each filing fee under subsection (b) in the same manner and on the same dates as provided under section 8(a)(5) of the Clayton Act (15 U.S.C. 19(a)(5)) to reflect the percentage change in the gross national product for the fiscal year as compared to the gross national product for fiscal year 2013 except that the Federal Trade Commission—

(1) shall round any increase in a filing fee under this subsection to the nearest \$5,000;

(2) shall not increase filing fees under this subsection if the increase in the gross national product is less than 1 percent; and

(3) shall not decrease filing fees under this subsection.

* * * * *

CHAPTER 47—CONSUMER PRODUCT SAFETY

§ 2066. Imported products

(a) Refusal of admission

* * * * *

(h) Product surveillance program

(1) * * *

* * * * *

(3) * * *

(4)(A) The Commission may prescribe a schedule of fees to be paid by persons who import consumer products, or other products or substances regulated under this Act or any other Act enforced by the Commission, into the customs territory of the United States to cover the expenses of the Commission in carrying out the program required by paragraph (1).

(B)(i) There is established in the Treasury of the United States a fund to be known as the “Permanent Product Surveillance Program User Fee Account” (in this paragraph referred to as the “Fund”)

(ii) The Fund shall consist of the following:

(I) Amounts appropriated to the Fund.

(II) Amounts collected under this paragraph.

(III) Any other amounts made available to the Fund by law.

(C) Amounts collected under this paragraph shall be deposited in the Fund as offsetting collections and shall be available, in such amounts as are provided in advance in appropriations Acts—

(i) to cover the costs expended to carry out the program required by paragraph (1);

(ii) to cover the costs expended to carry out the administration of this paragraph; and

(iii) to maintain a reasonable balance in the Fund.

(D) In prescribing a schedule of fees under subparagraph (A), the Commission shall ensure that the amount of the fees collected are commensurate with the costs described in subparagraph (C).

(E)(i) The Commission may enter into an agreement with another Federal agency to collect fees under this paragraph on behalf of the Commission.

(ii) In any case in which another Federal agency collects fees on behalf of the Commission under clause (i), the Commission shall reimburse such agency for such expenses as such agency may have incurred in the course of collecting fees under clause (i).

(F) The Commission may prescribe such regulations as the Commission considers appropriate to carry out this paragraph.

* * * * *

§ 2078. Cooperation with States and other Federal agencies

(a) Programs to promote Federal-State cooperation * * *

* * * * *

(f) Sharing of information with Federal, State, local, and foreign government agencies

(1) Agreements and conditions

* * * * *

(2) ADDITIONAL PROVISIONS FOR FOREIGN GOVERNMENT AGENCIES.—

(A) EXECUTIVE AGENCIES.—The Commission may authorize a foreign government agency to share information obtained pursuant to paragraph (1) with other agencies of such foreign government, including political subdivisions of such foreign government that are located within the same territory or administrative area of the foreign government agency, subject to the requirements and limitations set forth in subparagraphs (A) and (B) of paragraph (1).

(B) LEGISLATIVE AND JUDICIAL BODIES.—A foreign government agency may disclose information obtained pursuant to paragraph (1) to legislative and judicial bodies with jurisdiction over the foreign government agency, subject to the requirements and limitations imposed on the Commission under this subsection.

[(2)] (3) Abrogation of agreements

The Commission may abrogate any agreement or memorandum of understanding with another agency if the Commission determines that the other agency has failed to maintain in confidence any information provided under such agreement or memorandum of understanding, or has used any such information for purposes other than those set forth in such agreement or memorandum of understanding.

[(3)] (4) Additional rules against disclosure

Except as provided in paragraph (4), the Commission shall not be required to disclose under section 552 of title 5 or any other provision of law—

* * * * *

[(4) (5) [Limitation]

[Nothing in this subsection authorizes] RULES OF CONSTRUCTION.—Nothing in this subsection may be construed—

(A) to authorize the Commission to withhold information from the Congress or prevent the Commission from complying with an order of a court of the United States in an action commenced by the United States or the Commission[.]; or

(B) to prohibit the Commission from providing any information received under this subsection, which is related to an immediate health or safety threat to the public or to a potential violation of a criminal law, to the Attorney General or to other appropriate Federal, State, or local agencies.

[(5)] (6) Definition

TITLE 18—CRIMES AND CRIMINAL PROCEDURE

CHAPTER 207—RELEASE AND DETENTION PENDING JUDICIAL PROCEEDINGS

§ 3155. Annual reports

Each chief pretrial services officer in districts in which pretrial services are established under section 3152(b) of this title, and each chief probation officer in all other districts, shall prepare an annual report to the chief judge of the district court **[and the Director]** concerning the administration and operation of pretrial services *and shall ensure that case file, statistical, and other information concerning the work of pretrial services is provided to the Director.* The Director shall be required to include in the Director's annual report to the Judicial Conference under section 604 of title 28 a report on the administration and operation of the pretrial services for the previous year.

* * * * *

CHAPTER 227—SENTENCES

SUBCHAPTER D—IMPRISONMENT

§ 3583. Inclusion of a term of supervised release after imprisonment

(a) * * *

* * * * *

(e) **MODIFICATION OF CONDITIONS OR REVOCATION.**—The court may, after considering the factors set forth in section 3553(a)(1), (a)(2)(B), (a)(2)(C), (a)(2)(D), (a)(4), (a)(5), (a)(6), and (a)(7)—

(1) terminate a term of supervised release and discharge the defendant released at any time after the expiration of one year of supervised release, pursuant to the provisions of the Federal Rules of Criminal Procedure relating to the modification of probation, if it is satisfied that such action is warranted by the conduct of the defendant released and the interest of

justice, *except that in the case of a defendant released from imprisonment under section 3582(c)(1), terminate a term of supervised release and discharge the defendant at any time, pursuant to the provisions of the Federal Rules of Criminal Procedure relating to the modification of supervised release, if it is satisfied that such action is in the interest of justice;*

* * * * *

CHAPTER 229—POSTSENTENCE ADMINISTRATION

SUBCHAPTER A—PROBATION

§ 3602. Appointment of probation officers

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

TITLE 28—JUDICIARY AND JUDICIAL PROCEDURE

PART I—ORGANIZATION OF COURTS

CHAPTER 5—DISTRICT COURTS

§ 133. Appointment and number of district judges

(a) The President shall appoint, by and with the advice and consent of the Senate, district judges for the several judicial districts, as follows:

	Districts	Judges
Alabama:	* * * * *	
[Arizona		12]
Arizona	* * * * *	15
[California:		
[Northern		14
[Eastern		6
[Central		27
[Southern		13]
California:		
Northern		14
Eastern		10
Central		28
Southern		13
* * * * *		
[Delaware		4]
Delaware	* * * * *	5
* * * * *		
[Minnesota		
Minnesota	* * * * *	8
* * * * *		
[New Mexico		6]

Districts	Judges
<i>New Mexico</i>	8
* * * * *	
¶ Texas:	
¶ Northern	12
¶ Southern	20
¶ Eastern	7
¶ Western	15
<i>Texas:</i>	
<i>Northern</i>	12
<i>Southern</i>	20
<i>Eastern</i>	7
<i>Western</i>	15
* * * * *	

§ 133. Appointment and number of district judges

ADDITIONAL JUDGESHIPS

Pub. L. 109–115, div. A, title IV, § 406, Nov. 30, 2005, 119 Stat. 2470, as amended by Pub. L. 113–6, div. F, title III, § 1312(b), Mar. 26, 2013, 127 Stat. 418, provided that: “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) [set out below] as amended by Public Law 105–53, as of the effective date of this Act [Nov. 30, 2005], shall be extended. The first vacancy in the office of district judge in this district occurring **[21 years and 6 months]** *22 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.”

* * * * *

Pub. L. 101–650, title II, § 203(a)–(c), Dec. 1, 1990, 104 Stat. 5099–5101, as amended by Pub. L. 104–60, § 1, Nov. 28, 1995, 109 Stat. 635; Pub. L. 104–317, title III, § 304, Oct. 19, 1996, 110 Stat. 3852; Pub. L. 105–53, § 3, Oct. 6, 1997, 111 Stat. 1173; Pub. L. 107–273, div. A, title III, § 312(d)(1), Nov. 2, 2002, 116 Stat. 1788; Pub. L. 109–289, div. B, title II, § 21056, as added by Pub. L. 110–5, § 2, Feb. 15, 2007, 121 Stat. 55; Pub. L. 110–161, div. D, title III, § 309, Dec. 26, 2007, 121 Stat. 1990; Pub. L. 111–8, div. D, title III, § 309, Mar. 11, 2009, 123 Stat. 649; Pub. L. 111–117, div. C, title III, § 307, Dec. 16, 2009, 123 Stat. 3177; Pub. L. 112–10, div. B, title V, § 1530, Apr. 15, 2011, 125 Stat. 134; Pub. L. 112–74, div. C, title III, § 306, Dec. 23, 2011, 125 Stat. 902; Pub. L. 113–6, div. F, title III, § 1312(a), Mar. 26, 2013, 127 Stat. 418, provided that:

“(a) * * *

* * * * *

“(c) TEMPORARY JUDGESHIPS.—The President shall appoint, by and with the advice and consent of the Senate—

“(1) * * *

* * * * *

“(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 **【23 years and 6 months】** *24 years and 6 months* or more after the confirmation date of the judge named to fill the temporary judgeship created for such district under this subsection, shall not be filled. The first 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 **【20 years and 6 months】** *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.”

* * * * *

PART V—PROCEDURE

CHAPTER 121—JURIES; TRIAL BY JURY

§ 1862. Discrimination prohibited

No citizen shall be excluded from service as a grand or petit juror in the district courts of the United States or in the Court of International Trade on account of race, color, religion, sex, *sexual orientation, gender identity*, national origin, or economic status.

* * * * *

CHAPTER 123—FEES AND COSTS

§ 1914. District court; filing and miscellaneous fees; rules of court

(a) The clerk of each district court shall require the parties instituting any civil action, suit or proceeding in such court, whether by original process, removal or otherwise, to pay a filing fee of **【\$350】** *\$362*, except that on application for a writ of habeas corpus the filing fee shall be \$5.

TITLE 31—MONEY AND FINANCE

Subtitle I—General

CHAPTER 5—OFFICE OF MANAGEMENT AND BUDGET

Subchapter I—Organization

§ 501. Office of Management and Budget

* * * * *

Pub. L. 111–117, div. C, title VII, § 743, Dec. 16, 2009, 123 Stat. 3216, as amended by Pub. L. 112–74, div. C, title VII, § 740, Dec. 23, 2011, 125 Stat. 939, provided that:

a) * * *

* * * * *

(e) * * *

(1) * * *

(2) ensure that—

* * * * *

(B) **【**the agency is giving special management attention to functions that are closely associated with inherently governmental functions;**】** *to the maximum extent practicable, the agency is not using contractor employees to perform any functions closely associated with inherently governmental functions;*

* * * * *

Subtitle II—The Budget Process

CHAPTER 11—THE BUDGET AND FISCAL, BUDGET, AND PROGRAM INFORMATION

§ 1105. Budget contents and submission to Congress

(a) * * *

(1) * * *

* * * * *

【(35)(A)(i) a detailed, separate analysis, by budget function, by agency, and by initiative area (as determined by the administration) for the prior fiscal year, the current fiscal year, the fiscal years for which the budget is submitted, and the ensuing fiscal year identifying the amounts of gross and net appropriations or obligational authority and outlays that contribute to homeland security, with separate displays for mandatory and discretionary amounts, including—

【(I) summaries of the total amount of such appropriations or new obligational authority and outlays requested for homeland security;

【(II) an estimate of the current service levels of homeland security spending;

[(III) the most recent risk assessment and summary of homeland security needs in each initiative area (as determined by the administration); and

[(IV) an estimate of user fees collected by the Federal Government on behalf of homeland security activities;

[(ii) with respect to subclauses (I) through (IV) of clause (i), amounts shall be provided by account for each program, project and activity; and

[(iii) an estimate of expenditures for homeland security activities by State and local governments and the private sector for the prior fiscal year and the current fiscal year.

[(B) In this paragraph, consistent with the Office of Management and Budget’s June 2002 “Annual Report to Congress on Combatting Terrorism”, the term “homeland security” refers to those activities that detect, deter, protect against, and respond to terrorist attacks occurring within the United States and its territories.

[(C) In implementing this paragraph, including determining what Federal activities or accounts constitute homeland security for purposes of budgetary classification, the Office of Management and Budget is directed to consult periodically, but at least annually, with the House and Senate Budget Committees, the House and Senate Appropriations Committees, and the Congressional Budget Office.]

[(36) (35) as supplementary materials, a separate analysis of the budgetary effects for all prior fiscal years, the current fiscal year, the fiscal year for which the budget is submitted, and ensuing fiscal years of the actions the Secretary of the Treasury has taken or plans to take using any authority provided in the Emergency Economic Stabilization Act of 2008, including—

* * * * *

[(37) (36)¹ information on estimates of appropriations for the fiscal year following the fiscal year for which the budget is submitted for the following medical care accounts of the Veterans Health Administration, Department of Veterans Affairs account:

* * * * *

[(38) (37) a separate statement for the Crow Settlement Fund established under section 411 of the Crow Tribe Water Rights Settlement Act of 2010, which shall include the estimated amount of deposits into the Fund, obligations, and outlays from the Fund.

[(37) (38)² the list of plans and reports, as provided for under section 1125, that agencies identified for elimination or consolidation because the plans and reports are determined outdated or duplicative of other required plans and reports.

* * * * *

CHAPTER 13—APPROPRIATIONS

Subchapter II—Trust Funds and Refunds

§ 1324. Refund of internal revenue collections

- (a) * * *
 (b) * * *
 (1) * * *
 (2) * * *

(c) *Amounts appropriated under subsection (a) of this section shall be administered, as appropriate, as if they were made available through separate appropriations to the Secretary of the Treasury, the Secretary of Homeland Security, and the Attorney General. Funds so appropriated shall be available to the Secretary of the Treasury for refunds by the Internal Revenue Service of taxes collected pursuant to the Internal Revenue Code and related interest; separately to the Secretary of the Treasury for refunds and drawbacks of alcohol, tobacco, firearms and ammunition taxes and refunds of other taxes which may arise and any interest on such refunds, including payment of claims for prior fiscal years; to the Secretary of Homeland Security for refunds and drawbacks of receipts collected pursuant to the customs revenue functions administered by the Department of Homeland Security pursuant to delegation by the Secretary of the Treasury and any interest on such refunds, including payment of claims for prior fiscal years; and to the Attorney General for refunds of firearms taxes and refunds of other taxes which may arise and any interest on such refunds, including payment of claims for prior fiscal years.*

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

TITLE III—MISCELLANEOUS

Pub. L. 107-273, div. A, title III, § 312(c), Nov. 2, 2002, 116 Stat. 1788, as amended by Pub. L. 113-6, div. F, title III, § 312(c), Mar. 26, 2013, 127 Stat. 418, provided that:

“(c) Temporary Judgeships.—

 “(1) IN GENERAL.— * * *

* * * * *

 “(2) VACANCIES NOT FILLED.—The first vacancy in the office of district judge in each of the offices of district judge authorized by this subsection, except in the case of the central district of California and the western district of North Carolina, occurring **[12 years]** *13 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 **[11 years and 6 months]** *12 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 [10 years] 11 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.

ENHANCE 911 SERVICES, PUBLIC LAW 108-494

TITLE III—UNIVERSAL SERVICE

SEC. 301. SHORT TITLE.

This title may be cited as the “Universal Service Antideficiency Temporary Suspension Act”.

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

(a) IN GENERAL.—During the period beginning on the date of enactment of this Act and ending on [December 31, 2015] *December 31, 2016*, section 1341 and subchapter II of chapter 15 of title 31, United States Code, do not apply—

* * * * *

(b) POST-2005 FULFILLMENT OF PROTECTED OBLIGATIONS.—Section 1341 and subchapter II of chapter 15 of title 31, United States Code, do not apply after [December 31, 2015] *December 31, 2016*, to an expenditure or obligation described in subsection (a)(2) made or authorized during the period described in subsection (a).

DEPARTMENT OF DEFENSE AND FULL-YEAR CONTINUING APPROPRIATIONS ACT, 2011, PUBLIC LAW 112-10

DIVISION C—SCHOLARSHIPS FOR OPPORTUNITY AND RESULTS ACT

SEC. 3001. SHORT TITLE.

This division may be cited as the “Scholarships for Opportunity and Results Act” or the “SOAR Act”.

* * * * *

SEC. 3007. USE OF FUNDS.

(a) * * *

(1) * * *

* * * * *

(4) * * *

(A) * * *

* * * * *

(E) has financial systems, controls, policies, and procedures to ensure that funds are used according to this division; [and]

(F) ensures that each teacher of core subject matter in the school has a baccalaureate degree or equivalent degree, whether such degree was awarded in or outside of the United States[.];

(G)(i) is provisionally or fully accredited by a national or regional accrediting agency that is recognized in the District of Columbia School Reform Act of 1995 (sec. 38-1802.02(16)(A)-(G), D.C. Official Code) or any other accrediting body deemed appropriate by the Office of the State Superintendent for Schools for the purposes of accrediting an elementary or secondary school; or

(ii) in the case of a school that is a participating school as of the day before the date of enactment of the D.C. Opportunity Scholarship Program School Certification Requirements Act and, as of such day, does not meet the requirements of clause (i)—

(I) by not later than 1 year after such date of enactment, is pursuing accreditation by a national or regional accrediting agency recognized in the District of Columbia School Reform Act of 1995 (sec. 38-1802.02(16)(A)-(G), D.C. Official Code) or any other accrediting body deemed appropriate by the Office of the State Superintendent for Schools for the purposes of accrediting an elementary or secondary school; and

(II) by not later than 5 years after such date of enactment, is provisionally or fully accredited by such accrediting agency, except that an eligible entity may grant not more than one 1-year extension to meet this requirement for each participating school that provides evidence to the eligible entity from such accrediting agency that the school's application for accreditation is in process and the school will be awarded accreditation before the end of the 1-year extension period;

(H) conducts criminal background checks on school employees who have direct and unsupervised interaction with students; and

(I) complies with all requests for data and information regarding the reporting requirements described in section 3010.

(5) **NEW PARTICIPATING SCHOOLS.**—If a school is not a participating school as of the date of enactment of the D.C. Opportunity Scholarship Program School Certification Requirements Act, the school shall not become a participating school and none of the funds provided under this division for opportunity scholarships may be used by an eligible student to enroll in that school unless the school—

(A) is actively pursuing provisional or full accreditation by a national or regional accrediting agency that is recognized in the District of Columbia School Reform Act of 1995 (sec. 38-1802.02(16)(A)-(G), D.C. Official Code) or any other accrediting body deemed appropriate by the Office of the State Superintendent for Schools for the purposes of accrediting an elementary or secondary school; and

(B) meets all of the other requirements for participating schools under this Act.

(6) ENROLLING IN ANOTHER SCHOOL.—An eligible entity shall assist the parents of a participating eligible student in identifying, applying to, and enrolling in an another participating school for which opportunity scholarship funds may be used, if—

(A) such student is enrolled in a participating private school and may no longer use opportunity scholarship funds for enrollment in that participating private school because such school fails to meet a requirement under paragraph 4, or any other requirement of this Act; or

(B) a participating eligible student is enrolled in a school that ceases to be a participating school.

* * * * *

(d) REPORTS TO ELIGIBLE ENTITIES.—The eligible entity receiving funds under section 3004(a) shall ensure that each participating school under this division submits to the eligible entity beginning not later than 5 years after the date of the enactment of the D.C. Opportunity Scholarship Program School Certification Requirements Act, a certification that the school has been awarded provisional or full accreditation, or has been granted an extension by the eligible entity in accordance with section 3007(a)(4)(G).

[(d)] (e) STUDENT ACADEMIC ASSISTANCE.—An eligible entity receiving a grant under section 3004(a) may use not more than 1 percent of the amount provided under the grant each year for expenses to provide tutoring services to participating eligible students that need additional academic assistance. If there are insufficient funds to provide tutoring services to all such students in a year, the eligible entity shall give priority in such year to students who previously attended an elementary school or secondary school that was identified for improvement, corrective action, or restructuring under section 1116 of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6316).

DISTRICT OF COLUMBIA CODE

DIVISION I. GOVERNMENT OF DISTRICT

TITLE 1. GOVERNMENT ORGANIZATION

CHAPTER 2. DISTRICT OF COLUMBIA HOME RULE

Subchapter III. District Charter Preamble, Legislative Power, and Charter Amending Procedure

§ 1-203.03. Charter amending procedure

(a) The charter set forth in subchapter IV of this chapter (including any provision of law amended by such subchapter), except §§ 1-204.01(a) and 1-204.21(a), and part C of such subchapter, may be amended by an act passed by the Council and ratified by a majority of the registered qualified electors of the District voting in the referendum held for such ratification. [The Chairman of the Council shall submit all such acts to the Speaker of the House of Rep-

representatives and the President of the Senate on the day the Board of Elections and Ethics certifies that such act was ratified by a majority of the registered qualified electors voting thereon in such referendum.】

【(b) An amendment to the charter ratified by the registered electors shall take effect upon the expiration of the 35-calendar-day period (excluding Saturdays, Sundays, holidays, and days on which either House of Congress is not in session) following the date such amendment was submitted to the Congress, or upon the date prescribed by such amendment, whichever is later, unless during such 35-day period, there has been enacted into law a joint resolution, in accordance with the procedures specified in § 1-206.04, disapproving such amendment. In any case in which any such joint resolution disapproving such an amendment has, within such 35-day period, passed both Houses of Congress and has been transmitted to the President, such resolution, upon becoming law subsequent to the expiration of such 35-day period, shall be deemed to have repealed such amendment, as of the date such resolution becomes law.】

【(c) (b) The Board of Elections and Ethics shall prescribe such rules as are necessary with respect to the distribution and signing of petitions and the holding of elections for ratifying amendments to subchapter IV of this chapter according to the procedures specified in subsection (a) of this section.

【(d) (c) The amending procedure provided in this section may not be used to enact any law or affect any law with respect to which the Council may not enact any act, resolution, or rule under the limitations specified in §§ 1-206.01 to 1-206.03.

* * * * *

Subchapter IV. The District Charter

Part A.

THE COUNCIL

Subpart 1—Creation of the Council

§ 1-204.04. Powers of the Council

(a) * * *

* * * * *

(e) An act passed by the Council shall be presented by the Chairman of the Council to the Mayor, who shall, within 10 calendar days (excluding Saturdays, Sundays, and holidays) after the act is presented to him, either approve or disapprove such act. If the Mayor shall approve such act, he shall indicate the same by affixing his signature thereto, and such act shall become law 【subject to the provisions of § 1-206.02(c)】. If the Mayor shall disapprove such act, he shall, within 10 calendar days (excluding Saturdays, Sundays, and holidays) after it is presented to him, return such act to the Council setting forth in writing his reasons for such disapproval. If any act so passed shall not be returned to the Council by the Mayor within 10 calendar days after it shall have been presented to him, the Mayor shall be deemed to have approved it,

and such act shall become law [subject to the provisions of §1-206.02(c)] unless the Council by a recess of 10 days or more prevents its return, in which case it shall not become law. If, within 30 calendar days after an act has been timely returned by the Mayor to the Council with his disapproval, two-thirds of the members of the Council present and voting vote to reenact such act, the act so reenacted shall become law [subject to the provisions of §1-206.02(c)].

* * * * *

Subchapter IV. The District Charter

Part D.

DISTRICT BUDGET AND FINANCIAL MANAGEMENT

Subpart 1. Budget and Financial Management

§ 1-204.46. Enactment of appropriations by Congress

The Council, within 56 calendar days after receipt of the budget proposal from the Mayor, and after public hearing, shall by act adopt the annual budget for the District of Columbia government. Any supplements thereto shall also be adopted by act by the Council after public hearing. [Such budget so adopted shall be submitted by the Mayor to the President for transmission by him to the Congress.] *The Mayor shall submit to the President of the United States for transmission to Congress the portion of the budget so adopted with respect to Federal funds and the Mayor shall notify the Speaker of the House of Representatives, and the President of the Senate, as to the portion of the budget so adopted with respect to local funds; provided, that in a control year (as defined in section 305(4) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995 (D.C. Official Code, sec. 47-393(4)), the Mayor shall submit to the President of the United States for transmission to Congress the budget so adopted. Except as provided in §§ 1-204.45a(b), 1-204.46a, 1-204.46b, 1-204.67(d), 1-204.71(c), 1-204.72(d)(2), 1-204.75(e)(2), 1-204.83(d), and 1-204.90(f), (g), (h)(3), and (i)(3), no amount may be obligated or expended by any officer or employee of the District of Columbia government unless such amount has been approved by Act of Congress, and then only according to such Act: *Provided, That, notwithstanding any other provision of this Act, effective for fiscal year 2015, and for each succeeding fiscal year, during a period in which there is an absence of a Federal appropriations Act authorizing the expenditure of District of Columbia local funds, the District of Columbia may obligate and expend local funds for programs and activities at the rate set forth in the Budget Request Act adopted by the Council, or a reprogramming adopted pursuant to this section. Notwithstanding any other provision of this chapter, [the Mayor shall not transmit any annual budget or amendments or supplements thereto, to the President of the United States] the Mayor shall not submit to the President of the United States, or, for a fiscal year which is not a control year, notify the Speaker of the House of Representatives and the President of the Senate regarding,**

any annual budget or amendments or supplements thereto until the completion of the budget procedures contained in this chapter. After the adoption of the annual budget for a fiscal year (beginning with the annual budget for fiscal year 1995), no reprogramming of amounts in the budget may occur unless the Mayor submits to the Council a request for such reprogramming and the Council approves the request, but only if any additional expenditures provided under such request for an activity are offset by reductions in expenditures for another activity.

* * * * *

Part E.

BORROWING

Subpart 1—Borrowing

§ 1-204.62. Contents of borrowing legislation and elections on issuing general obligation bonds

[(a) The Council] *The Council* may by act authorize the issuance of general obligation bonds for the purposes specified in § 1-204.61. Such an Act shall contain, at least, provisions:

* * * * *

[(b) Any election held on the question of issuing general obligation bonds must be held before the act authorizing the issuance of such bonds is transmitted to the Speaker of the House of Representatives and the President of the Senate pursuant to § 1-206.02(c).

[(c) Notwithstanding § 1-206.02(c)(1), the provisions required by paragraph (6) of subsection (a) of this section to be included in any act authorizing the issuance of general obligation bonds shall take effect on the date of the enactment of such act.]

* * * * *

Subpart 2—Short-Term Borrowing

§ 1-204.72. Borrowing in anticipation of revenues

(a) * * *

* * * * *

[(d) Effective date of authorization acts; payments not subject to appropriation.

[(1) EFFECTIVE DATE. — Notwithstanding § 1-206.02(c)(1), any act of the Council authorizing the issuance of revenue anticipation notes under subsection (a) of this section shall take effect:

[(A) if such act is enacted during a control year (as defined in § 47-393(4)), on the date of approval by the District of Columbia Financial Responsibility and Management Assistance Authority; or

[(B) if such act is enacted during any other year, on the date of enactment of such act.

[(2) PAYMENTS NOT SUBJECT TO APPROPRIATION. — The fourth sentence of § 1-204.46 shall not apply to any amount obligated or expended by the District for the payment of the principal of, inter-

est on, or redemption premium for any revenue anticipation note issued under subsection (a) of this section.】

(d) *PAYMENTS NOT SUBJECT TO APPROPRIATION.*—*The fourth sentence of section 446 shall not apply to any amount obligated or expended by the District for the payment of the principal of, interest on, or redemption premium for any revenue anticipation note issued under subsection (a).*

* * * * *

§ 1-204.75. Bond anticipation notes

(a) * * *

* * * * *

【(e) *Effective date of authorization acts; payments not subject to appropriation.* —

【(1) *Effective date.* — Notwithstanding § 1-206.02(c)(1), any act of the Council authorizing the renewal of bond anticipation notes under subsection (c) [subsection (d)] or the issuance of general obligation bonds under § 1-204.61(a) to refund any bond anticipation notes shall take effect —

【(A) if such act is enacted during a control year (as defined in § 47-393(4)), on the date of approval by the District of Columbia Financial Responsibility and Management Assistance Authority; or

【(B) if such act is enacted during any other year, on the date of enactment of such act.

【(2) *Payment not subject to appropriation.* — The fourth sentence of § 1-204.46 shall not apply to any amount obligated or expended by the District for the payment of the principal of, interest on, or redemption premium for any bond anticipation note issued under this section.】

(e) *PAYMENTS NOT SUBJECT TO APPROPRIATION.*—*The fourth sentence of section 446 shall not apply to any amount obligated or expended by the District for the payment of the principal of, interest on, or redemption premium for any revenue anticipation note issued under this section.*

* * * * *

Part G.

INITIATIVES, REFERENDUMS, AND RECALLS

Subpart 1—Initiative and Referendum

§ 1-204.102. Process

(a) * * *

(b)(1) Upon the presentation of a petition for a referendum to the District of Columbia Board of Elections and Ethics as provided in this section, the District of Columbia Board of Elections and Ethics shall notify 【the appropriate custodian of the act of the Council of the District of Columbia (either the President of the United States or the President of the Senate and the Speaker of the House of Representatives) as provided in §§ 1-204.04 and 1-204.46 and the President of the United States or the President of the Senate and the Speaker of the House of Representatives shall, as is appro-

priate, return such act or portion of such act to] the Chairman of the Council of the District of Columbia. No further action may be taken upon such act or portion of such act until after a referendum election is held.

* * * * *

§ 1-204.105. Approval of measure

If a majority of the registered qualified electors voting in a referendum approve an act or adopt legislation by initiative, then the adopted initiative or the act approved by referendum shall be an act of the Council upon the certification of the vote on such initiative or act by the District of Columbia Board of Elections and Ethics[, and such act shall become law subject to the provisions of § 1-206.02(c).].

* * * * *

Subchapter VI. Reservation of Congressional Authority

§ 1-206.02. Limitations on the Council

(a) * * *

* * * * *

[(c)(1) Except acts of the Council which are submitted to the President in accordance with Chapter 11 of Title 31, United States Code, any act which the Council determines, according to § 1-204.12(a), should take effect immediately because of emergency circumstances, and acts proposing amendments to subchapter IV of this chapter and except as provided in § 1-204.62(c) and § 1-204.72(d)(1) the Chairman of the Council shall transmit to the Speaker of the House of Representatives, and the President of the Senate, a copy of each act passed by the Council and signed by the Mayor, or vetoed by the Mayor and repassed by two-thirds of the Council present and voting, each act passed by the Council and allowed to become effective by the Mayor without his signature, and each initiated act and act subject to referendum which has been ratified by a majority of the registered qualified electors voting on the initiative or referendum. Except as provided in paragraph (2) of this subsection, such act shall take effect upon the expiration of the 30-calendar-day period (excluding Saturdays, Sundays, and holidays, and any day on which neither House is in session because of an adjournment sine die, a recess of more than 3 days, or an adjournment of more than 3 days) beginning on the day such act is transmitted by the Chairman to the Speaker of the House of Representatives and the President of the Senate, or upon the date prescribed by such act, whichever is later, unless during such 30-day period, there has been enacted into law a joint resolution disapproving such act. In any case in which any such joint resolution disapproving such an act has, within such 30-day period, passed both Houses of Congress and has been transmitted to the President, such resolution, upon becoming law, subsequent to the expiration of such 30-day period, shall be deemed to have repealed such act, as of the date such resolution becomes law. The provisions of § 1-206.04, except subsections (d), (e), and (f) of such section, shall

apply with respect to any joint resolution disapproving any act pursuant to this paragraph.

【 (2) In the case of any such act transmitted by the Chairman with respect to any act codified in Title 22, 23, or 24 of the District of Columbia Code, such act shall take effect at the end of the 60-day period beginning on the day such act is transmitted by the Chairman to the Speaker of the House of Representatives and the President of the Senate unless, during such 60-day period, there has been enacted into law a joint resolution disapproving such act. In any case in which any such joint resolution disapproving such an act has, within such 60-day period, passed both Houses of Congress and has been transmitted to the President, such resolution, upon becoming law subsequent to the expiration of such 60-day period shall be deemed to have repealed such act, as of the date such resolution becomes law. The provisions of § 1-206.04, relating to an expedited procedure for consideration of joint resolutions, shall apply to a joint resolution disapproving such act as specified in this paragraph.

【 (3) The Council shall submit with each Act transmitted under this subsection an estimate of the costs which will be incurred by the District of Columbia as a result of the enactment of the act in each of the first 4 fiscal years for which the act is in effect, together with a statement of the basis for such estimate.】

* * * * *

【§ 1-206.04. Congressional action on certain District matters

【(a) This section is enacted by Congress:

【(1) As an exercise of the rulemaking power of the Senate and the House of Representatives, respectively, and as such these provisions are deemed a part of the rule of each House, respectively, but applicable only with respect to the procedure to be followed in that House in the case of resolutions described by this section; and they supersede other rules only to the extent that they are inconsistent therewith; and

【(2) With full recognition of the constitutional right of either House to change the rule (so far as relating to the procedure of that House) at any time, in the same manner and to the same extent as in the case of any other rule of that House.

【(b) For the purpose of this section, “resolution” means only a joint resolution, the matter after the resolving clause of which is as follows: “That the approves/disapproves of the action of the District of Columbia Council described as follows:”, the blank spaces therein being appropriately filled, and either approval or disapproval being appropriately indicated; but does not include a resolution which specifies more than 1 action.

【(c) A resolution with respect to Council action shall be referred to the Committee on the District of Columbia of the House of Representatives, or the Committee on the District of Columbia of the Senate, by the President of the Senate or the Speaker of the House of Representatives, as the case may be.

【(d) If the Committee to which a resolution has been referred has not reported it at the end of 20 calendar days after its introduction, it is in order to move to discharge the Committee from further con-

sideration of any other resolution with respect to the same Council action which has been referred to the Committee.

[(e) A motion to discharge may be made only by an individual favoring the resolution, is highly privileged (except that it may not be made after the Committee has reported a resolution with respect to the same action), and debate thereon shall be limited to not more than 1 hour, to be divided equally between those favoring and those opposing the resolution. An amendment to the motion is not in order, and it is not in order to move to reconsider the vote by which the motion is agreed to or disagreed to.

[(f) If the motion to discharge is agreed to or disagreed to, the motion may not be renewed, nor may another motion to discharge the Committee be made with respect to any other resolution with respect to the same action.

[(g) When the Committee has reported, or has been discharged from further consideration of, a resolution, it is at any time thereafter in order (even though a previous motion to the same effect has been disagreed to) to move to proceed to the consideration of the resolution. The motion is highly privileged and is not debatable. An amendment to the motion is not in order, and it is not in order to move to reconsider the vote by which the motion is agreed to or disagreed to.

[(h) Debate on the resolution shall be limited to not more than 10 hours, which shall be divided equally between those favoring and those opposing the resolution. A motion further to limit debate is not debatable. An amendment to, or motion to recommit, the resolution is not in order, and it is not in order to move to reconsider the vote by which the resolution is agreed to or disagreed to.

[(i) Motions to postpone made with respect to the discharge from Committee or the consideration of a resolution, and motions to proceed to the consideration of other business, shall be decided without debate.

[(j) Appeals from the decisions of the chair relating to the application of the rules of the Senate or the House of Representatives, as the case may be, to the procedure relating to a resolution shall be decided without debate.]

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CHAPTER 10. ELECTIONS

Subchapter I. Regulation of Elections

§ 1-1001.16. Initiative and referendum process

(a)(1) * * *

* * * * *

(j)(1) * * *

(2) A proposer of a referendum measure shall secure the proper number of valid signatures needed on the referendum petition to qualify such a measure for the ballot pursuant to subsection (i) of this section, and shall file such petition with the Board before the act, or part thereof, which is the subject of the referendum has become law according to the provisions of [§§ 1-204.04 and 1-

206.02(c)] *section 404*. [No act is subject to referendum if it has taken effect according to the provisions of § 1-206.02(c).]

* * * * *

(m) Upon submission of a referendum petition to the Board, the Board shall notify [the appropriate custodian of the act of the Council of the District of Columbia which is the subject of the referendum (either the President of the Senate and the Speaker of the House of Representatives) as provided in §§ 1-204.04 and 1-204.46 and the President of the Senate and the Speaker of the House of Representatives shall, as appropriate, return such act or part or parts of such act to] the Chairman of the Council of the District of Columbia. No further action may be taken upon such act until after a referendum election [is held. If, however, after] *is held unless, under* the counting and validation procedure for signatures, which takes place pursuant to subsection (o) of this section, the referendum measure fails to meet the percentage and distribution requirements for signatures established in subsection (i) of this [section, the act which was the subject of the referendum shall be again transmitted to the Congress for review as provided in § 1-206.02(c).] *section*.

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR FISCAL YEAR 2014 AND BUDGET ESTIMATES AND AMOUNTS RECOMMENDED IN THE BILL
FOR FISCAL YEAR 2015
(In thousands of dollars)

Item	2014 appropriation	Budget estimate	Committee recommendation	Senate Committee recommendation compared with (+ or -)	
				2015 appropriation	Budget estimate
TITLE I—DEPARTMENT OF THE TREASURY					
Departmental Offices					
Salaries and expenses	312,400	308,734	316,704	+ 4,304	+ 7,970
Department-Wide Systems and Capital Investments Programs	2,725	2,725	2,725		
Office of Inspector General	34,800	35,351	35,351	+ 551	
Treasury Inspector General for Tax Administration	156,375	157,419	157,419	+ 1,044	
Special Inspector General for TARP	34,923	34,234	34,234	- 689	
Financial Crimes Enforcement Network	112,000	108,661	108,661	- 3,339	
Subtotal, Departmental Offices	653,223	647,124	655,094	+ 1,871	+ 7,970
Treasury Forfeiture Fund (rescission)	- 736,000	- 950,000	- 850,000	- 114,000	+ 100,000
Total, Departmental Offices	- 82,777	- 302,876	- 194,906	- 112,129	+ 107,970
Bureau of the Fiscal Service					
Alcohol and Tobacco Tax and Trade Bureau	360,165	348,184	348,184	- 11,981	
Community Development Financial Institutions Fund Program Account	99,000	96,000	100,000	+ 1,000	+ 4,000
Payment of Government Losses in Shipment	226,000	224,900	230,000	+ 4,000	+ 5,100
	2,000	2,000	2,000		
Total, Bureau of the Treasury, non-IRS	604,388	368,208	485,278	- 119,110	+ 117,070
Internal Revenue Service					
Taxpayer services	2,122,554	2,317,633	2,200,634	+ 78,080	- 116,999
Enforcement	5,022,178	5,133,988	5,053,800	+ 31,622	- 80,188
Program integrity initiatives		237,838			- 237,838
Subtotal	5,022,178	5,371,826	5,053,800	+ 31,622	- 318,026

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR FISCAL YEAR 2014 AND BUDGET ESTIMATES AND AMOUNTS RECOMMENDED IN THE BILL
FOR FISCAL YEAR 2015—Continued

[In thousands of dollars]

Item	2014 appropriation	Budget estimate	Committee recommendation	Senate Committee recommendation compared with (+ or -)	
				2015 appropriation	Budget estimate
Operations Support	3,740,942	4,215,169	3,942,014	+201,072	-273,155
Program integrity initiatives		241,689			-241,689
Subtotal	3,740,942	4,456,858	3,942,014	+201,072	-514,844
Business systems modernization	312,938	330,210	330,210	+17,272	
General provision	92,000			-92,000	
Total, Internal Revenue Service	11,290,612	12,476,527	11,526,658	+236,046	-949,869
Total, title I, Department of the Treasury	11,895,000	12,844,735	12,011,936	+116,936	-832,799
Appropriations	(12,631,000)	(13,315,208)	(12,861,936)	(+230,936)	(-453,272)
Rescissions	(-736,000)	(-950,000)	(-850,000)	(-114,000)	(+100,000)
TITLE II—EXECUTIVE OFFICE OF THE PRESIDENT AND FUNDS APPROPRIATED TO THE PRESIDENT					
The White House					
Salaries and expenses	55,000	55,110	55,110	+110	
Compensation of the President		450			-450
Sec. 617	(450)		(450)		(+450)
Subtotal	55,000	55,560	55,110	+110	-450
Executive Residence at the White House:					
Operating expenses	12,700	12,700	12,700		
White House Repair and Restoration	750	750	750		
Subtotal	13,450	13,450	13,450		
Council of Economic Advisers	4,184	4,192	4,192	+8	
National Security Council and Homeland Security Council	12,600	12,621	12,621	+21	

Office of Administration	112,726	111,441	111,441	-1,285	.....
Total, The White House	197,960	197,264	196,814	-1,146	-450
Office of Management and Budget	89,300	93,450	93,450	+4,150	.....
Office of National Drug Control Policy					
Salaries and expenses	22,750	22,647	22,647	-103	.....
High Intensity Drug Trafficking Areas Program	238,522	193,400	238,522	.....	+45,122
Other Federal Drug Control Programs	105,394	95,376	105,650	+256	+10,274
Total, Office of National Drug Control Policy	366,666	311,423	366,819	+153	+55,396
Unanticipated needs	800	1,000	1,000	+200	.....
Data-driven innovation	2,000	.....	.....	-2,000	.....
Information technology oversight and reform	8,000	20,000	20,000	+12,000	.....
Special Assistance to the President and Official Residence of the Vice President:					
Salaries and expenses	4,319	4,221	4,221	-98	.....
Operating expenses	305	299	299	-6	.....
Subtotal	4,624	4,520	4,520	-104	.....
Total, title II, Executive Office of the President and Funds Appropriated to the President	669,350	627,657	682,603	+13,253	+54,946
TITLE III—THE JUDICIARY					
Supreme Court of the United States					
Salaries and expenses:					
Salaries of Justices	2,442	2,527	2,527	+85	.....
Other salaries and expenses	72,625	74,967	75,135	+2,510	+168
Subtotal	75,067	77,494	77,662	+2,595	+168
Care of the building and grounds	11,158	11,640	11,689	+531	+49
Total, Supreme Court of the United States	86,225	89,134	89,351	+3,126	+217

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR FISCAL YEAR 2014 AND BUDGET ESTIMATES AND AMOUNTS RECOMMENDED IN THE BILL
 FOR FISCAL YEAR 2015—Continued
 [In thousands of dollars]

Item	2014 appropriation	Budget estimate	Committee recommendation	Senate Committee recommendation compared with (+ or -)	
				2015 appropriation	Budget estimate
United States Court of Appeals for the Federal Circuit					
Salaries and expenses:					
Salaries of judges	2,798	2,893	2,893	+95	.....
Other salaries and expenses	29,600	30,212	30,306	+706	+94
Total, United States Court of Appeals for the Federal Circuit	32,398	33,105	33,199	+801	+94
United States Court of International Trade					
Salaries and expenses:					
Salaries of judges	1,916	1,981	1,981	+65	.....
Other salaries and expenses	19,200	17,807	17,865	-1,335	+58
Total, U.S. Court of International Trade	21,116	19,788	19,846	-1,270	+58
Courts of Appeals, District Courts, and Other Judicial Services					
Salaries and expenses:					
Salaries of judges and bankruptcy judges	388,664	412,000	412,000	+23,336	.....
Other salaries and expenses	4,658,830	4,827,588	4,849,300	+190,470	+21,712
Subtotal	5,047,494	5,239,588	5,261,300	+213,806	+21,712
Vaccine Injury Compensation Trust Fund	5,327	5,423	5,423	+96	.....
Defender services	1,044,394	1,053,158	1,022,951	-21,843	-30,607
Fees of jurors and commissioners	53,891	55,827	55,827	+1,936	.....
Court security	497,500	530,763	523,566	+26,066	-7,197
Total, Courts of Appeals, District Courts, and Other Judicial Services	6,648,606	6,884,759	6,868,667	+220,061	-16,092

Administrative Office of the United States Courts	81,200	84,399	84,539	+ 3,339	+ 140
Salaries and expenses					
Federal Judicial Center					
Salaries and expenses	26,200	26,959	27,113	+ 913	+ 154
Payment to Judiciary Trust Funds		143,600	(143,600)		- 143,600
(Sec. 617)	(126,931)			(+ 16,669)	(+ 143,600)
Salaries and expenses	16,200	16,894	17,008	+ 808	+ 114
United States Sentencing Commission					
Total, title III, the Judiciary	6,911,945	7,298,638	7,139,723	+ 227,778	- 158,915
TITLE IV—DISTRICT OF COLUMBIA					
Federal Payment for Resident Tuition Support	30,000	40,000	40,000	+ 10,000	
Federal Payment for Emergency Planning and Security Costs in the District of Columbia	23,800	14,900	14,900	- 8,900	
Federal Payment to the District of Columbia Courts	232,812	255,819	255,819	+ 23,007	
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	226,484	232,568	232,568	+ 6,084	
Federal Payment to the District of Columbia Public Defender Service	40,607	41,231	41,231	+ 624	
Federal Payment to the District of Columbia Water and Sewer Authority	14,000	16,000	16,000	+ 2,000	
Federal Payment to the Criminal Justice Coordinating Council	1,800	1,900	1,900	+ 100	
Federal Payment for Judicial Commissions	500	565	565	+ 65	
Federal Payment for School Improvement	48,000	43,000	43,000	- 5,000	
Federal Payment for the D.C. National Guard	375	435	435	+ 60	
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	673,268	702,308	701,308	+ 28,040	- 1,000
TITLE V—OTHER INDEPENDENT AGENCIES					
Administrative Conference of the United States	3,000	3,200	3,200	+ 200	
Christopher Columbus Fellowship Foundation	150			- 150	
Commodity Futures Trading Commission	215,000	280,000	280,000	+ 65,000	
Consumer Product Safety Commission	118,000	123,000	123,000	+ 5,000	

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR FISCAL YEAR 2014 AND BUDGET ESTIMATES AND AMOUNTS RECOMMENDED IN THE BILL
FOR FISCAL YEAR 2015—Continued

[In thousands of dollars]

Item	2014 appropriation	Budget estimate	Committee recommendation	Senate Committee recommendation compared with (+ or -)	
				2015 appropriation	Budget estimate
Salaries and expenses	10,000	10,000	10,000		
Election Assistance Commission					
Federal Communications Commission	339,844	375,380	375,380	+ 35,536	
Offsetting fee collections—current year	- 339,844	- 375,380	- 375,380	- 35,536	
Direct appropriation					
Federal Deposit Insurance Corporation: Office of Inspector General (by transfer)	(34,568)	(34,568)	(34,568)		
Federal Election Commission	67,911	67,500	67,500	+ 1,709	
Federal Labor Relations Authority	25,500	25,548	25,548	+ 48	
Federal Trade Commission					
Salaries and expenses	298,000	293,000	293,000	- 5,000	
Offsetting fee collections—current year	- 103,300	- 100,000	- 100,000	+ 3,300	
Offsetting fee collections, telephone database	- 15,000	- 14,000	- 14,000	+ 1,000	
Direct appropriation	179,700	179,000	179,000	- 700	
General Services Administration					
Federal Buildings Fund					
Limitations on Availability of Revenue:					
Construction and acquisition of facilities	506,178	745,449	508,457	+ 2,279	- 236,992
Repairs and alterations	1,076,823	1,256,738	1,096,392	+ 19,569	- 160,346
New construction and repair	69,500			- 69,500	
Installment acquisition payments	109,000			- 109,000	
Rental of space	5,387,109	5,671,348	5,671,348	+ 284,239	
Building operations	2,221,432	2,244,132	2,244,132	+ 22,700	

Subtotal, Limitations on availability of revenue	9,370,042	9,917,667	9,520,329	+150,287	-397,338
Rental income to fund	-9,950,560	-9,917,667	-9,917,667	+32,893	
Total, Federal Buildings Fund	-580,518		-397,338	+183,180	-397,338
Government-wide policy	58,000	59,206	59,206	+1,206	
Operating expenses	63,466	61,049	61,049	-2,417	
Office of Inspector General	65,000	66,978	66,978	+1,978	
Electronic Government Fund	16,000	14,135	14,135	-1,865	+14,135
Allowances and office staff for former Presidents	3,550	3,344	3,344	-206	
Federal Citizen Services Fund	34,804	53,294	39,159	+4,355	-14,135
Total, General Services Administration	-339,698	243,871	-153,467	+186,231	-397,338
Harry S Truman Scholarship Foundation	750		750		+750
Merit Systems Protection Board					
Salaries and expenses	42,740	40,300	45,000	+2,260	+4,700
Limitation on administrative expenses	2,345	2,345	2,500	+155	+155
Total, Merit Systems Protection Board	45,085	42,645	47,500	+2,415	+4,855
Morris K. Udall and Stewart L. Udall Foundation					
Morris K. Udall and Stewart L. Udall Trust Fund	2,100	1,995	1,995	-105	
Environmental Dispute Resolution Fund	3,400	3,420	3,420	+20	
Total, Morris K. Udall and Stewart L. Udall Foundation	5,500	5,415	5,415	-85	
National Archives and Records Administration					
Operating expenses	370,000	360,000	365,000	-5,000	+5,000
Reduction of debt	-18,000	-19,514	-19,514	-1,514	
Subtotal	352,000	340,486	345,486	-6,514	+5,000
Office of the Inspector General	4,130	4,130	4,130		
Repairs and restoration	8,000	7,600	7,600	-400	
National Historical Publications and Records Commission Grants Program	4,500	5,000	5,000	+500	

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR FISCAL YEAR 2014 AND BUDGET ESTIMATES AND AMOUNTS RECOMMENDED IN THE BILL
FOR FISCAL YEAR 2015—Continued
(In thousands of dollars)

Item	2014 appropriation	Budget estimate	Committee recommendation	Senate Committee recommendation compared with (+ or -)	
				2015 appropriation	Budget estimate
Total, National Archives and Records Administration	368,630	357,216	362,216	-6,414	+5,000
National Credit Union Administration					
Community Development Revolving Loan Fund	1,200	1,071	1,071	-129	.....
Office of Government Ethics	15,325	15,420	15,420	+95	.....
Office of Personnel Management					
Salaries and expenses	95,757	96,039	96,039	+282	.....
Limitation on administrative expenses	118,578	118,425	118,425	-153	.....
Office of Inspector General	4,684	4,384	4,384	-300	.....
Limitation on administrative expenses	21,340	21,340	21,340	.....	.....
Govt Payment for Annuitants, Employees Health Benefits (Sec. 617)	(11,404,000)	11,806,000	(11,806,000)	(+402,000)	-11,806,000
Govt Payment for Annuitants, Employee Life Insurance (Sec. 617)	(53,000)	55,000	(55,000)	(+2,000)	(+11,806,000)
Payment to Civil Svc Retirement and Disability Fund (Sec. 617)	(9,178,000)	8,975,000	(8,975,000)	(+2,000)	-55,000
Total, Office of Personnel Management	240,359	21,076,188	240,188	(-203,000)	(+8,975,000)
Office of Special Counsel	20,639	21,452	21,452	+813	-20,836,000
Prior year balances	125	.....	.....	-125	.....
Postal Regulatory Commission	14,152	15,283	15,283	+1,131	.....
Privacy and Civil Liberties Oversight Board	3,100	8,008	8,000	+4,900	-8
Recovery and Accountability Transparency Board	20,000	20,000	20,000	.....	.....
Securities and Exchange Commission	1,350,000	1,700,000	1,700,000	+350,000	.....
SEC fees	-1,350,000	-1,700,000	-1,700,000	-350,000	.....
SEC Reserve Fund (rescission) (Sec. 628)	-25,000	.....	.....	+25,000	.....
Selective Service System	22,900	22,900	23,000	+100	+100

Small Business Administration					
Entrepreneurial Development Program	196,165	197,825	224,500	+ 28,335	+ 26,675
Salaries and expenses	250,000	256,882	261,382	+ 11,382	+ 4,500
Office of Inspector General	19,000	19,400	19,400	+ 400	.....
Office of Advocacy	8,750	8,455	8,455	- 295	.....
Business Loans Program Account:					
Direct loans subsidy	4,600	2,500	2,500	- 2,100	.....
Guaranteed loans subsidy	107,000	45,000	45,000	- 62,000	.....
Administrative expenses	151,560	147,726	147,726	- 3,834	.....
Total, Business loans program account	263,160	195,226	195,226	- 67,934	.....
Disaster Loans Program Account:					
Administrative expenses	191,900	32,222	31,858	- 160,042	- 364
Disaster relief category .....	.....	154,636	155,000	+ 155,000	+ 364
Total, Disaster loans program account	191,900	186,858	186,858	- 5,042	.....
Total, Small Business Administration	928,975	864,646	895,821	- 33,154	+ 31,175
United States Postal Service					
Advance appropriations	70,751	70,371	70,371	- 380	.....
Office of Inspector General	241,468	243,883	243,883	+ 2,415	.....
Total, United States Postal Service	312,219	314,254	314,254	+ 2,035	.....
United States Tax Court	53,453	52,300	52,300	- 1,153	.....
Total, title V, Independent Agencies	2,304,855	23,748,917	2,557,451	+ 252,596	- 21,191,466
Appropriations	(2,259,104)	(23,523,910)	(2,332,080)	(+ 72,976)	(- 21,191,830)
Rescissions	(- 25,000)	.....	.....	(+ 25,000)	.....
Disaster relief category .....	.....	(154,636)	(155,000)	(+ 155,000)	(+ 364)
Advances	(70,751)	(70,371)	(70,371)	(- 380)	.....
(By transfer)	(34,568)	(34,568)	(34,568)	.....	.....

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR FISCAL YEAR 2014 AND BUDGET ESTIMATES AND AMOUNTS RECOMMENDED IN THE BILL
FOR FISCAL YEAR 2015—Continued
[In thousands of dollars]

Item	2014 appropriation	Budget estimate	Committee recommendation	Senate Committee recommendation compared with (+ or -)	
				2015 appropriation	Budget estimate
TITLE VI—GENERAL PROVISIONS					
Mandatory appropriations (Sec. 617)	20,762,381		20,380,050	+ 217,669	+ 20,380,050
Grand total	43,216,799	45,222,255	44,073,071	+ 856,272	- 1,149,184
Appropriations	(43,907,048)	(45,947,248)	(44,697,700)	(+ 790,652)	(- 1,249,548)
Rescissions	(- 761,000)	(- 950,000)	(- 850,000)	(- 89,000)	(+ 100,000)
Disaster relief category		(154,636)	(155,000)	(+ 155,000)	(+ 364)
Advances	(70,751)	(70,371)	(70,371)		
(By transfer)	(34,568)	(34,568)	(34,568)	(- 380)	

