

# FINANCIAL SERVICES AND GENERAL GOVERNMENT APPROPRIATIONS BILL, 2015

JULY 2, 2014.—Committed to the Committee of the Whole House on the State of the Union and ordered to be printed

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

## R E P O R T

together with

## DISSENTING VIEWS

[To accompany H.R. 5016]

The Committee on Appropriations submits the following report in explanation of the accompanying bill making appropriations for financial services and general government for the fiscal year ending September 30, 2015.

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#### HIGHLIGHTS OF THE BILL

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

However, with the Federal debt expected to continue growing in excess of \$17 trillion, the Subcommittee is committed to reducing the cost and size of government. The bill provides a total of \$21,285,000,000 in discretionary budget authority for fiscal year 2015 which is \$566,000,000, or 2.6 percent, below the fiscal year 2014 discretionary allocation. The bill is \$2,256,698,000, or 9.6 percent, below the Administration's request.

#### TOTAL BUDGET AUTHORITY

(\$ in millions)	FY 2014 Enacted	FY 2015 Request	FY 2015 Recommendation
Discretionary .....	21,851	23,541	21,285
Mandatory .....	21,229	21,498	21,498

#### INTERNAL REVENUE SERVICE

The Committee remains troubled by the activities of the Internal Revenue Service (IRS) including the inappropriate singling out of certain tax-exempt groups based on their political beliefs, wasteful spending on conferences and videos, and providing bonuses to staff without evaluating their conduct or tax compliance. In the fiscal year 2014 Omnibus Appropriations Act, the Committee took steps to begin reforming the IRS including requiring extensive reporting on IRS spending, training and bonuses; prohibiting funds for the

production of videos that have not been reviewed or certified to be appropriate; prohibiting funds for targeting groups for regulatory scrutiny based on their ideological beliefs; and prohibiting funds for targeting citizens for exercising their First Amendment rights. However, the Committee believes that more needs to be done to ensure that the IRS is appropriately allocating its resources and is not using its authorities to single out groups or individuals based on their political or ideological beliefs. Given these concerns, the Committee cannot support the Administration's proposal to increase the IRS by more than \$1 billion over the fiscal year 2014 level. The Committee recommends providing \$10,950,000,000 for the IRS which is \$340,612,000 below current level and \$1,526,527,000 below the request. This recommendation would fund the IRS below their fiscal year 2008 level. In addition, the Committee includes the following language to:

- Prohibit funds for IRS employee bonuses and awards that do not consider the conduct and tax compliance of such employees;
- Prohibit funds for targeting groups for regulatory scrutiny based on their ideological beliefs;
- Prohibit funds for targeting citizens for exercising their First Amendment rights;
- Prohibit funds for conferences that do not comply with the Treasury Inspector General for Tax Administration's recommendations regarding conferences;
- Prohibit funds for the production of videos that have not been reviewed for cost, topic, tone, and purpose and certified to be appropriate;
- Require a report on the amount of official time used by IRS employees;
- Prohibit the White House from ordering the IRS to determine the tax-exempt status of an organization;
- Require extensive reporting on IRS spending; and
- Provide TIGTA with a \$1,625,000 increase to enhance its audit and investigative oversight of the IRS.

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

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

#### SMALL BUSINESS AND JOB CREATION ACTIVITIES

The bill makes programs that support small businesses and assist in private sector job creation a priority. The bill provides \$195,226,000 for the Small Business Administration's business loan program to provide \$18,500,000,000 in 7(a) lending and \$7,500,000,000 in 504 lending. The bill also provides \$115,000,000 for Small Business Development Centers, \$15,000,000 for Women's Business Centers and \$230,000,000 for Treasury's Community Development Financial Institutions Fund program. In addition, the bill requires certain regulatory agencies to report to the Committee on their efforts to eliminate duplicative, outdated and burdensome regulations.

#### LAW ENFORCEMENT AND INTELLIGENCE ACTIVITIES

The bill provides \$6,676,746,000 in discretionary funds for the operations of the Federal Judiciary to fulfill their statutory requirements to process criminal, civil, bankruptcy and appellate cases; to supervise defendants and offenders living in our communities; and provide defendant representation to those that cannot afford it.

The bill continues to make combating illegal drugs a priority by providing \$245,000,000 for High Intensity Drug Trafficking Areas, which is \$51,600,000 above the Administration's request, and \$95,000,000 for the Drug-Free Communities program, which is \$9,324,000 above the Administration's request.

For the District of Columbia, the bill provides an increase of \$1,588,000 for the operations of the District of Columbia Courts and an increase of \$2,016,000 for the supervision of offenders and defendants. These amounts are offset by reductions in other Federal payments to the District of Columbia.

For Treasury's financial intelligence activities, the bill provides \$120,000,000 for the Office of Terrorism and Financial Intelligence to enhance their capabilities to combat drug lords, terrorists, weapons of mass destruction proliferators, rogue nations and other threats. This is \$18,000,000 above the enacted level and \$14,070,000 above the Administration's request. In addition, the bill provides \$108,661,000 for the Financial Crimes Enforcement Network to support the financial intelligence requirements of law enforcement and intelligence agencies.

#### PROGRAM REDUCTIONS AND TERMINATIONS

In order to pay for the small business and law enforcement priorities described above while reducing overall spending, the Committee has reduced the operating expenses for many agencies below the fiscal year 2014 level including: Department of Treasury—Departmental Offices; the Alcohol and Tobacco Tax and Trade Bureau; the Bureau of the Fiscal Service; the Internal Revenue Service; White House Repair and Restoration; the Council of Economic Advisors; the Court of International Trade; the Office of Administration; the Vice President's Office and Residence; Federal payments for the District of Columbia for resident tuition support, school improvement, and emergency planning and security; the Federal Trade Commission; the General Services Administration; the Merit Systems Protection Board; the National Archives and

Records Administration; the Recovery and Accountability Oversight Board; the Selective Service System; and the Tax Court.

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

#### ADDITIONAL TRANSPARENCY AND ACCOUNTABILITY MEASURES

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

- Makes the Office of Financial Research (OFR) and the Consumer Financial Protection Bureau (CFPB) subject to the appropriations process next year.
- Requires additional reporting on mandatory expenses from OFR, CFPB, the Office of Financial Stability and the Judgment Fund.
- Makes the General Services Administration provide extensive reports on spending and activities.
- Freezes pay for the Vice President and senior Executive Branch political appointees.
- Checks the expansion of Executive Branch authorities by: prohibiting funding for signing statements that abrogate existing law; prohibiting funds for Executive Orders that contravene existing law; requiring cost estimates to be included for new Executive Orders; withholding funds from the Office of Management and Budget until the budget request is submitted; and prohibiting changes in agency spending without the enactment of appropriations bill.
- Prohibits spending from the Securities and Exchange Commission's (SEC) mandatory reserve fund, making the SEC live within the appropriation provided.
- Requires the Government Accountability Office to study whether Federal bank regulators are using cost-benefit analyses appropriately in the rulemaking process.
- Requires the Department of the Treasury Inspector General to review duplicative reporting requirements imposed by the Financial Stability Oversight Council and the Office of Financial Research.
- Requires Treasury to report monthly on the number of individuals who have not paid their premiums for health insurance provided by the Affordable Care Act.
- Requires the Office of Management and Budget to report on the costs of Dodd-Frank.
- Requires extensive reporting by the Federal Communications Commission and the Securities and Exchange Commission on their organizational structure and activities.

#### OPERATING PLAN AND REPROGRAMMING PROCEDURES

The Committee will continue to evaluate reprogrammings proposed by agencies. Although reprogrammings may not change ei-

ther the total amount available in an account or the purposes for which the appropriation is legally available, they represent a significant departure from budget plans presented to the Committee in an agency's budget justification and supporting documents, which are the basis of this appropriations Act. The Committee expects agencies' reprogramming requests to explain thoroughly the reasons for the reprogramming and to include an assessment of whether the reprogramming will affect budget requirements for the subsequent fiscal year.

Section 608 of this Act requires agencies or entities funded by the Act to notify the Committee and obtain prior approval from the Committee for any reprogramming of funds that: (1) creates a new program; (2) eliminates a program, project, or activity; (3) increases funds or personnel for any program, project, or activity for which funds have been denied or restricted by the Congress; (4) proposes to use funds directed for a specific activity by either the House or Senate Committees on Appropriations for a different purpose; (5) augments existing programs, projects, or activities in excess of \$5,000,000 or 10 percent, whichever is less; (6) reduces existing programs, projects, or activities by \$5,000,000 or 10 percent, whichever is less; or (7) creates or reorganizes offices, programs, or activities.

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

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

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

## TITLE I—DEPARTMENT OF THE TREASURY

## DEPARTMENTAL OFFICES

## SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$312,400,000
Budget request, fiscal year 2015 .....	308,734,000
Recommended in the bill .....	175,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	– 137,400,000
Budget request, fiscal year 2015 .....	– 133,734,000

The Departmental Offices' function in the Department of the Treasury is to support the Secretary of the Treasury in his capacity as the chief operating executive of the Department and in his role in determining the tax, economic, and financial management policies of the Federal government. The Secretary's responsibilities funded by the Salaries and Expenses appropriation include: recommending and implementing domestic and international economic and tax policy; providing recommendations regarding fiscal policy; governing the fiscal operations of the government; managing the public debt; managing development of financial policy; representing the U.S. on international monetary, trade and investment issues; overseeing Treasury Department overseas operations; directing the administrative operations of the Treasury Department; and providing executive oversight of the bureaus within the Treasury Department.

## COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$175,000,000 for Departmental Offices, Salaries and Expenses. The recommendation fully funds the Department's cyber security initiatives, contributions to international governmental associations, and administrative expenses for implementing Resources and Ecosystems Sustainability, Tourism Opportunities, and Revived Economy of the Gulf Coast Act (RESTORE Act).

Beginning fiscal year 2015, the Committee provides the Office of Terrorism and Financial Intelligence (TFI) with an appropriation separate from the "Departmental Offices, Salaries and Expenses" account. The scope and intensity of TFI's economic sanctions work has grown recently through the enactment of legislation and the adoption of Executive Orders, especially with regards to Iran and Russia, adding to a workload already heavy from safeguarding the U.S. financial system from money laundering and terrorist financing and severing weapons of mass destruction proliferators, narcotics traffickers, and other threats to national security from banking and financial services.

*Economic Warfare and Financial Terrorism.*—The Committee is profoundly disappointed by the Department's complete failure to provide a report on economic warfare and financial terrorism to Congress for the fourth consecutive year. Treating Congressional requests with indifference and disregard is contrary to the cooperation and partnership that the Administration is seeking with Congress. The Committee again directs the Secretary to submit this report required by section 130; the report may be submitted in classified and unclassified forms.

*Automated Clearing House Fraud and Theft.*—The Committee encourages Treasury to work with bank regulators to examine instances of electronic fraud and theft from hacking into the online banking accounts of commercial account holders in order to develop a set of best practices for regulated entities to notify commercial customers when their accounts have been compromised.

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

*Banking Regulations.*—Section 302 of the Riegle Community Development and Regulatory Improvement Act of 1994 requires that when considering new regulations on insured depository institutions that Federal banking agencies consider the administrative burdens and benefits of such regulations. Within 180 days of enactment of this Act, the Government Accountability Office is directed to report to the House and Senate Appropriations Committees on Federal banking agencies compliance with this law.

*International Reporting.*—The financial and capital markets have become more global, and there is an increased need for regulators to better coordinate with their international counterparts on mechanisms to solve cross-border issues. However, many of the proceedings between U.S. regulators and their foreign counterparts are opaque and not subject to the Sunshine Act (P.L. 94-409). In order to maintain the ability of U.S. businesses to compete in an expanding global economy, dialog between international and U.S. regulators must be much more transparent.

*Office of Financial Research.*—The Committee believes the Office of Financial Research (OFR), established under P.L. 111-203, is unnecessarily opaque in its operations and that there are inadequate checks on OFR actions, procedures, and funding. The Committee has included language (Sections 123 and 125) which requires quarterly reporting on budget obligations and brings OFR under the Appropriations process so that this office can be more transparent to the American people and Congress. For fiscal year 2015, the Administration estimates OFR and the Financial Stability Oversight Council (FSOC) spending will total \$91,749,000 and \$20,372,000, respectively. The ability of OFR and FSOC to set their own budget and then assess private institutions to pay for their operation, with no Congressional check on their funding, is incongruous with the mission of both entities. In producing research to support regulation of large swaths of the economy, both OFR and FSOC should be subject to more scrutiny from the Legislative Branch.

The Committee strongly encourages FSOC, in designating Systemically Important Financial Institutions (SIFI), to take into account the distinctions between different asset management institutions. The Committee expects the FSOC to consider the true risk to markets and the U.S. financial system when making any SIFI designation. In addition, the Committee expects the FSOC to solicit the Securities and Exchange Commission (SEC) for expert advice in the area of securities regulation and management.

*Insurance.*—Neither the Department nor the Federal Insurance Office (FIO) have regulatory authority over insurance companies. That authority currently resides with the chief insurance regu-



lators of each of the fifty States, the District of Columbia, and five U.S. territories. U.S. representation at international insurance supervisory organizations is important, but needs to be united in its policy objectives and strategy. Recent negotiations by the Department and FIO involving international capital standards for all internationally active insurance groups, not just those insurers that are considered systemically important, necessitates the Committee to remind the Federal agencies involved in international financial standard setting discussions to avoid advocating for or facilitating international capital standards (or demands for standards) that run contrary to the objectives of state insurance regulators.

*Cloud Computing Usage.*—Well-planned cloud-based computing solutions offer the opportunity for potential savings on the order of millions of dollars. The Committee directs the Department to provide a report to the Committees on Appropriations by September 30, 2015, on current and planned cloud computing usage by bureau and office. The report should also include the costs and savings in 2014–15 realized as a result of such usage, plans to retire associated legacy systems, and milestones in meeting Federal security standards.

#### OFFICE OF TERRORISM AND FINANCIAL INTELLIGENCE

##### SALARIES AND EXPENSES

##### (INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2014 *	\$ — —
Budget request, fiscal year 2015 *	— —
Recommended in the bill	120,000,000
Bill compared with:	
Appropriation, fiscal year 2014	+120,000,000
Budget request, fiscal year 2015	+120,000,000

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

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

##### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$120,000,000 for the Office of Terrorism and Financial Intelligence to carry out TFI's central role in detecting and defeating security threats and separates its appropriation from the "Departmental Offices" account, where it was previously funded. The recommended level is \$14,070,000 above the amount requested for these activities within "Departmental Offices, Salaries and Expenses" in fiscal year 2015 and \$18,000,000 above the fiscal year 2014 level. The Committee expects these additional funds to be used to strengthen the development and enforcement of sanction programs.

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

*General Licenses for Humanitarian Assistance.*—The fiscal year 2014 Omnibus required Treasury to submit recommendations for reducing the response times for applications to the Office of Foreign Assets Control for a General License from humanitarian non-governmental organizations seeking to provide aid to famine victims in south central Somalia within 45 days of enactment. While the Department has provided an initial letter, the Committee has yet to receive the recommendations and directs the Department to submit them within 30 days.

The Committee recognizes the dramatic escalation of conflict in certain African states and supports the imposition of sanctions on those perpetrating some of the worst atrocities in the context of these conflicts. Within the funds provided, the Committee expects the Office of Financial Assets Control to increase sanctions development and enforcement related to conflict in Sudan, South Sudan, the Central African Republic, and the Democratic Republic of Congo. Such sanctions regimes reinforce U.S. national security priorities by working to prevent or respond to genocide and other mass atrocities.

#### OFFICE OF INSPECTOR GENERAL

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$34,800,000
Budget request, fiscal year 2015 .....	35,351,000
Recommended in the bill .....	35,351,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+551,000
Budget request, fiscal year 2015 .....	---

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

#### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$35,351,000 for the OIG. The recommendation fully funds the cost of overseeing the Department's Resources and Ecosystems Sustainability, Tourism Opportunities, and Revived Economy of the Gulf Coast Act (RESTORE Act) activities.

*Duplicative Reporting Requirements.*—The Committee is concerned the Financial Stability Oversight Council (FSOC) and the Office of Financial Research (OFR) may be imposing duplicative and burdensome data collection requirements on the institutions they oversee. Therefore, the Committee directs the Treasury Office of Inspector General (OIG) to investigate whether the data reporting required by FSOC and OFR from financial and non-financial institutions, or any related entities which FSOC regulates or oversees, is duplicative of data required by other regulators and burdensome. The OIG is directed to report to the Committee within 180 days of enactment of this Act. FSOC, its member agencies, and OFR should be focused on improving the quality and scope of financial data available to regulators and the public, as well as collaborating with the financial services industry and financial regulators to help identify redundant and costly reporting requirements for financial firms while ensuring the security of this data.

*Insurance.*—Not less than 90 days from enactment of this Act, the Inspector General shall submit a report to the House and Senate Committee on Appropriations, the House Financial Services Committee, and the Senate Banking Committee on the Department's process for collecting input from State insurance commissioners and developing a consensus with the State insurance commissioners with respect to international insurance standards and if the Department's representation at international insurance supervisory organizations conforms with such a consensus.

#### TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$156,375,000
Budget request, fiscal year 2015 .....	157,419,000
Recommended in the bill .....	158,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+1,625,000
Budget request, fiscal year 2015 .....	+581,000

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

##### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$158,000,000 for TIGTA. The Committee appreciates the many issues that TIGTA has brought to its attention and provides funding above the request to enhance TIGTA's oversight of IRS activities and use of appropriated funds.

The Committee encourages TIGTA to conduct joint audits and investigations with the Department of Health and Human Services Office of Inspector General into the implementation and administration of the premium tax credits and advance premium tax cred-

its available under the Affordable Care Act, especially in regards to coordination between the Centers for Medicare and Medicaid Services and the Internal Revenue Service.

SPECIAL INSPECTOR GENERAL FOR THE TROUBLED ASSET RELIEF  
PROGRAM

SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$34,923,000
Budget request, fiscal year 2015 .....	34,234,000
Recommended in the bill .....	34,234,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	- 689,000
Budget request, fiscal year 2015 .....	- - -

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$34,234,000 for fiscal year 2015.

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

FINANCIAL CRIMES ENFORCEMENT NETWORK

SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$112,000,000
Budget request, fiscal year 2015 .....	108,661,000
Recommended in the bill .....	108,661,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	- 3,339,000
Budget request, fiscal year 2015 .....	- - -

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$108,661,000 for FinCEN. The recommended amount is intended to ensure

FinCEN's information is accessible to the law enforcement and intelligence communities and to ensure FinCEN can respond to requests for assistance from law enforcement. The data compiled and analyzed by FinCEN is a critical tool for investigating, among other crimes, money laundering, mortgage fraud, drug cartels, and terrorist financing.

*Human Trafficking.*—The Committee appreciates FinCEN's history of supporting law enforcement cases that combat human trafficking, and emphasizes the importance of continuing this effort as part of the bureau's broader mission to detect and disrupt all forms of financial crime. Wherever possible, FinCEN shall marshal its unique expertise in analyzing financial flows for this important effort in the course of ongoing strategic operations, such as the Southwest Border Initiative.

*Hiring Irregularities.*—The Committee is frustrated that FinCEN reportedly engaged in hiring irregularities. The allegations are both significant and serious. The Committee welcomes the on-going investigations, looks forward to their findings, and expects FinCEN to reform its hiring processes.

#### TREASURY FORFEITURE FUND

##### (RESCISSION)

Appropriation, fiscal year 2014 .....	–\$736,000,000
Budget request, fiscal year 2015 .....	– 950,000,000
Recommended in the bill .....	– 750,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	– 14,000,000
Budget request, fiscal year 2015 .....	+200,000,000

##### COMMITTEE RECOMMENDATION

The Committee recommends a rescission of \$750,000,000 of unobligated balances in the Treasury Forfeiture Fund. The funds collected, disbursed and rescinded out of the Treasury Forfeiture Fund (the Fund) are incidental to law enforcement activities and priorities that led to the seizures and forfeitures. Disrupting and dismantling criminal organizations that pose the greatest threat to public safety and security is the highest priority of any law enforcement agency. The Fund can ensure resources are managed efficiently to cover the costs of an effective asset seizure and forfeiture program, including the costs of seizing, evaluating, inventorying, maintaining, protecting, advertising, forfeiting and disposing of property, but it must neither augment agency funding nor circumvent the appropriations process. Reliance on the Fund to offset the day-to-day operations, or to pay for new activities, creates an incentive to pursue cases suspected of high valued forfeitures rather than to target individuals or organizations that perpetrate the worst crimes against society.

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

## BUREAU OF THE FISCAL SERVICE

## SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$360,165,000
Budget request, fiscal year 2015 .....	348,184,000
Recommended in the bill .....	348,184,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	– 11,981,000
Budget request, fiscal year 2015 .....	– – –

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

## COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$348,184,000 for fiscal year 2015. Of the funds provided, \$4,210,000 is available until September 30, 2017, for information systems modernization.

The Committee appreciates the savings the Fiscal Service has achieved and continues to realize through the consolidation of the Financial Management Service (FMS) and the Bureau of the Public Debt (BPD). Within this appropriation, funding is included for USAspending.gov. The Committee expects the Fiscal Service to meet its transparency goals within USAspending.gov and will monitor progress in achieving government spending transparency.

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

*Do Not Pay Business Center.*—The Committee supports the Do Not Pay Business Center and its goal of preventing ineligible recipients from receiving payments or awards from the Federal Government. This program supports the implementation of the Improper Payments Elimination and Recovery Improvement Act of 2012 (P.L. 112–248) which requires executive agencies to review all

payments and awards before issuance. The Do Not Pay Business Center is fully funded within the Fiscal Service appropriation for fiscal year 2015.

#### ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$99,000,000
Budget request, fiscal year 2015 .....	96,000,000
Recommended in the bill .....	96,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	– 3,000,000
Budget request, fiscal year 2015 .....	– – –

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

##### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$96,000,000 for fiscal year 2015.

The Committee is concerned about the Bureau's ability to maintain efficient operations at a time of exponential growth for its regulated industries. According to the Bureau's own statistics, in the last five years wineries have grown by 40 percent, the brewery industry has grown by 98 percent, and the distilled spirits industry has grown by 107 percent. The Committee appreciates the Bureau's efforts to use technology to modernize its label and formula approval processes, and recommends that it identify ways to streamline its processes, including using increased flexibility in its staffing decisions.

#### UNITED STATES MINT

##### UNITED STATES MINT PUBLIC ENTERPRISE FUND

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

##### COMMITTEE RECOMMENDATION

The Committee recommends a spending level for capital investments by the Mint for circulating coinage and protective services of \$20,000,000 for fiscal year 2015.

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND  
PROGRAM ACCOUNT

Appropriation, fiscal year 2014 .....	\$226,000,000
Budget request, fiscal year 2015 .....	224,900,000
Recommended in the bill .....	230,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+4,000,000
Budget request, fiscal year 2015 .....	+5,100,000

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

COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$230,000,000 for the CDFI Fund program. Of the amounts provided, \$177,000,000 is for financial and technical assistance grants, \$15,000,000 is for Native Initiatives, \$18,000,000 is for the Bank Enterprise Award program, and \$20,000,000 is for the administrative expenses for all programs.

INTERNAL REVENUE SERVICE

In absence of an explanation of how inappropriate criteria came into use to select certain groups for extra scrutiny, how these criteria were allowed to be used for years, and who is responsible for them, the IRS is no closer to putting to rest this very dark chapter of IRS history than it was in May of 2013. While the IRS has repeatedly pledged since 2013 that this practice has stopped and was limited to the Tax-Exempt Division, the IRS also repeatedly testified before multiple Congressional Committees in 2012 that there were very clear safeguards to make the IRS operate in a non-partisan and non-political manner. The Committee looks forward to final reports from open and on-going investigations into why these safeguards failed the IRS.

The Committee recommends providing \$10,950,000,000 for the IRS which is \$340,612,000 below current level and \$1,526,527,000 below the request. This recommendation would fund the IRS below their fiscal year 2008 level. In addition, the Committee includes language to:

- Prohibit funds for IRS employee bonuses and awards that do not consider the conduct and tax compliance of such employee;
- Prohibit funds for targeting groups for regulatory scrutiny based on their ideological beliefs;
- Prohibit funds for targeting citizens for exercising their First Amendment rights;
- Prohibit funds for conferences that do not comply with the Treasury Inspector General for Tax Administration's (TIGTA) recommendations regarding conferences;



- Prohibit funds for the production of videos that have not been reviewed for cost, topic, tone, and purpose and certified to be appropriate;
- Require a report on the amount of official time used by IRS employees;
- Prohibit the White House from ordering the IRS to determine the tax-exempt status of an organization;
- Require extensive reporting on IRS spending; and
- Provide TIGTA with a \$1,625,000 increase to enhance its audit and investigative oversight of the IRS.

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

The implementation of the Affordable Care Act (ACA) continues to vex the Committee. The IRS has also shared very little with the Committee about how it is currently administering the advance premium tax credits payments (APTCP) in 2014 and how it plans to reconcile those payments when 2014 tax returns are filed in 2015. The IRS is responsible for accounting for all APTCP on its 2014 financial statements, but the Centers for Medicare and Medicaid Services (CMS) obligates and disburses APTCP from an IRS account to insurance companies. This unorthodox administration of a tax credit has never been explained or justified to the Committee. Therefore, for fiscal year 2015, the Committee directs the IRS Commissioner to submit monthly status reports to the House and Senate Appropriations Committees, the Ways and Means Committee in the House, and the Finance Committee in the Senate on actions completed and planned for reconciliation, including coordination with CMS and the effects of missing or incomplete information as a result of the employer reporting and mandate delay. Furthermore, the Committee prohibits funding to implement the individual mandate and prohibits transfers from the Department of Health and Human Services to fund the IRS' implementation of the ACA.

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

#### TAXPAYER SERVICES

Appropriation, fiscal year 2014 .....	\$2,122,554,000
Budget request, fiscal year 2015 .....	2,317,633,000
Recommended in the bill .....	2,130,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+7,446,000
Budget request, fiscal year 2015 .....	- 187,633,000

The Taxpayer Services appropriation provides for taxpayer services, including forms and publications; processing tax returns and

related documents; filing and account services; taxpayer advocacy services; and assisting taxpayers to understand their tax obligations, correctly file their returns, and pay taxes due in a timely manner.

#### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$2,130,000,000 for Taxpayer Services. Within the amount provided, the Committee expects the IRS to fund sufficiently the Taxpayer Advocate Service. The Committee expects the \$7,446,000 provided above the fiscal year 2014 level to be used to improve IRS response times to phone calls and written correspondence.

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

Last year, the Committee required a report from the IRS that covers the 2009–2013 period on: the number of taxpayers who have had their tax return rejected because their Social Security or taxpayer identification number was improperly used by another individual to commit tax fraud; the average time to resolve the situation and provide innocent taxpayers with their refund, when a refund is due; and the number of cases involving taxpayer identification numbers of residents of the territories. The report will also include a discussion on the effectiveness of IRS actions taken or plans to take to expedite resolution for these taxpayers, to prevent non-victims from becoming victims, to educate the public on the threat of identity theft, and to detect and prevent identity-based tax fraud and actions.

The Committee directs the IRS to submit an updated report to the House and Senate Appropriations Committees, reviewed by the National Taxpayer Advocate and the Federal Trade Commission, on the same information by June 17, 2015, for the 2014 time period.

*Fraud Detection.*—The Committee strongly encourages the IRS to dedicate resources to replace its outdated fraud detection system and to develop robust, analytical systems that authenticate the identity of the taxpayer and to prevent fraud. It also especially important for the IRS to use data that is reported by taxpayers and third-parties, collected, and stored in the Individual Master File to recognize historical filing patterns, match deductions with corresponding income across taxpayers, and match certain contributions or withdraws to income and time limits.

*Pre-Filled or “Simple” Tax Returns.*—The Committee believes that converting a voluntary compliance system to a bill presentment model would represent a significant change in the relationship between taxpayers and their government. The simple return model would also strain IRS resources and the data retrieval systems required would create new burdens on employers, particularly

small businesses. In addition, a fundamental conflict of interest seems to be inherent in the nation's tax collector and compliance enforcer taking on the simultaneous role of tax preparer and financial advisor. The Committee expects that the IRS will not begin work on a simple tax return pilot program or associated systems without first seeking specific authorization and appropriations from Congress, and should instead focus on helping Congress and the Administration achieve real tax simplification and reform.

*Free File.*—The Committee strongly supports the Free File program, which has allowed over 40 million people since 2003 to use their choice of name-brand Federal tax preparation software to securely e-file their tax returns at no cost for qualifying taxpayers. The program saves people both time and money, while promoting tax compliance. As such, the Committee is disappointed that the IRS abandoned multi-year agreements with the Free File Alliance, the group of private firms that provide the software, subjecting the program to modification or discontinuation from year-to-year. The current one-year memorandum of understanding (MOU) with the Free File Alliance expires on October 30, 2015. The IRS announced in May its intentions to enter into a multi-year agreement prior to the expiration of this one-year MOU. The Committee directs the IRS to report monthly on the status of negotiations until the next MOU is signed.

#### ENFORCEMENT

Appropriation, fiscal year 2014 .....	\$5,022,178,000
Budget request, fiscal year 2015 .....	5,371,826,000
Recommended in the bill .....	4,950,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	– 72,178,000
Budget request, fiscal year 2015 .....	– 421,826,000

The Enforcement appropriation provides for the examination of tax returns, both domestic and international; the administrative and judicial settlement of taxpayer appeals of examination findings; technical rulings; monitoring employee pension plans; determining qualifications of organizations seeking tax-exempt status; examining tax returns of exempt organizations; enforcing statutes relating to detection and investigation of criminal violations of the internal revenue laws; identifying underreporting of tax obligations; securing unfiled tax returns; and collecting unpaid accounts.

#### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$4,950,000,000 for Enforcement. Of the funds provided, the Committee recommends not less than \$60,257,000 to support IRS activities under the Interagency Crime and Drug Enforcement program. None of the funds requested for implementation of the Patient Protection and Affordable Care Act are provided.

*Tax Preparers.*—While most tax preparers provide a valuable and convenient service to their clients, other tax preparers range from incompetent to unscrupulous and either unwittingly draw their client into making improper claims or deliberately conspire with their clients in perpetrating fraud. The Committee encourages the IRS to use its existing authority to conduct on-site visits and preparer audits, and to investigate abusive or suspicious preparers.

*Healthcare.*—Since 2010, the Department of Health and Human Services has transferred nearly \$500,000,000 to the IRS for implementation of Affordable Care Act provisions. The Committee prohibits further such transfers during fiscal year 2015 in section 110 of this Act.

*Reporting Interest Paid to Nonresident Aliens.*—On April 19, 2012, the IRS issued final regulation TD 9584 requiring all banks in the United States to report to the IRS the amount of interest paid to non-resident alien individual depositors. The Committee directs the Government Accountability Office to conduct a study of the effect of the regulation on depository financial institutions.

*Guidance on the Definition of Political Subdivision.*—The Committee is concerned that recent actions by the IRS have caused confusion concerning the definition of a political subdivision under the tax-exempt bond rules, including for entities long-recognized as political subdivisions, and have resulted in the inability to move forward with or the delay of economic development projects throughout the country. The Committee encourages the IRS to issue guidance to clarify the definition of political subdivision, to provide opportunity for public comments prior to any changes, and to make changes, if any, prospective.

*Improper Payments.*—The IRS greatly strengthened the due diligence program to verify eligibility for Earned Income Tax Credit (EITC) for tax returns filed by paid preparers three filing seasons ago. The Committee believes a similar due diligence program for tax returns filed by self-preparers may further help to discourage erroneous EITC claims, provided that such requirements are not so burdensome as to discourage participation by eligible taxpayers. Not later than 120 days after enactment of this Act, the Office of Compliance Analytics shall develop and submit proposals for such a due diligence program to the House and Senate Appropriations Committees.

#### OPERATIONS SUPPORT

Appropriation, fiscal year 2014 .....	\$3,740,942,000
Budget request, fiscal year 2015 .....	4,456,858,000
Recommended in the bill .....	3,620,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	– 120,942,000
Budget request, fiscal year 2015 .....	– 836,858,000

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

#### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$3,620,000,000 for Operations Support. None of the funds requested for implementation of the Patient Protection and Affordable Care Act are provided.

*Official Time.*—Labor and management have a shared responsibility to ensure that official time is authorized and used appro-

privately for the ultimate benefit of the American people. The accounting for official time hours is the responsibility of the IRS' Official Time Program Unit. Not later than 90 days from the enactment of this Act, the IRS Official Time Program Unit shall submit a report to the House and Senate Appropriations Committees on the total number of bargaining unit employees, the number of bargaining unit employees who use official time, the number of hours of official time, the number of official time hours used per bargaining unit employee, the number of employees, if any, that use official time 100 percent of the time, and official time wage costs for fiscal years 2011–2014, including the year-over-year percentage change and a description of how the Official Time Program Unit monitors official time for compliance with the bargaining agreement on behalf of labor and management.

*Obligations and Employment.*—Not later than 45 days after the end of each quarter, the Internal Revenue Service shall submit reports on its activities to the House and the Senate Committees on Appropriations. The reports shall include information about the obligations made during the previous quarter by appropriation, object class, office, and activity; the estimated obligations for the remainder of the fiscal year by appropriation, object class, office, and activity; the number of full-time equivalents within each office during the previous quarter; and the estimated number of full-time equivalents within each office for the remainder of the fiscal year.

*Records Management.*—The Committee is deeply dissatisfied with the inadequacy of the IRS' email retention policies and information technology (IT) priorities that may have led to the loss of emails potentially useful to on-going investigations in to the use of inappropriate criteria for selecting 501(c)(4) applications for additional scrutiny. To prevent other critical failures and data losses, the Committee directs the IRS to provide to the Committees on Appropriations, within 100 days of enactment, a report on its policies on document retention and classification of official records. The report should include the current government best practices, the cost to the IRS to achieve these practices, the education and outreach to employees on retention standards, and the methodologies the IRS uses to prioritize the use of IT resources.

#### BUSINESS SYSTEMS MODERNIZATION

Appropriation, fiscal year 2014 .....	\$312,938,000
Budget request, fiscal year 2015 .....	330,210,000
Recommended in the bill .....	250,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	– 62,938,000
Budget request, fiscal year 2015 .....	– 80,210,000

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

#### COMMITTEE RECOMMENDATION

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

The funds provided under this heading were at watershed amounts in recent years. While the Committee understands that IRS is building capabilities into the CADE2 system, such as linking

historical returns with current returns and building a single interest and penalty calculator, the major costs of development and implementation are complete. The Committee expects funding requests to decline as the IRS realizes savings from retiring legacy systems and resumes funding levels closer to their historical average.

#### ADMINISTRATIVE PROVISIONS—INTERNAL REVENUE SERVICE

##### (INCLUDING TRANSFER OF FUNDS)

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

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

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

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

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

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

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

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

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

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

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

Section 112. The Committee includes a new provision that prohibits funding for bonus programs that do not consider conduct or Federal tax compliance in determining whether an employee should receive such a bonus. When considering Federal tax compliance, the Committee expects the IRS to focus on outstanding Federal tax debt, which has not been paid after an assessment of a tax,

penalty, or interest, which is not subject to further appeal or petition.

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

Section 113. The Committee continues a provision that authorizes the Department to purchase uniforms, insurance for motor vehicles that are overseas, and motor vehicles that are overseas without regard to the general purchase price limitations; to enter into contracts with the State Department for health and medical services for Treasury employees who are overseas; and to hire experts or consultants.

Section 114. The Committee continues a provision that authorizes transfers, up to two percent, between “Departmental Offices—Salaries and Expenses”, “Office of Inspector General”, “Special Inspector General for the Troubled Asset Relief Program”, “Financial Crimes Enforcement Network”, “Bureau of the Fiscal Service”, “Alcohol and Tobacco Tax and Trade Bureau”, and “Community Development Financial Institutions Fund Program” appropriations under certain circumstances.

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

Section 116. The Committee continues a provision that prohibits the Department of the Treasury from undertaking a redesign of the one dollar Federal Reserve note.

Section 117. The Committee includes a provision that provides for transfers from the Bureau of the Fiscal Service to the Debt Collection Fund as necessary for the purposes of debt collection.

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

Section 119. The Committee continues a provision prohibiting funds in this or any other Act from being used to merge the United States Mint and the Bureau of Engraving and Printing without the approval of the House and Senate committees of jurisdiction.

Section 120. The Committee continues a provision deeming that funds for the Department of the Treasury’s intelligence-related activities are specifically authorized in fiscal year 2015 until enactment of the Intelligence Authorization Act for fiscal year 2015.

Section 121. The Committee continues a provision permitting the Bureau of Engraving and Printing to use \$5,000 from the Industrial Revolving Fund for reception and representation expenses.

Section 122. The Committee continues a provision that requires the Department to submit a capital investment plan.

Section 123. The Committee continues a provision that requires quarterly reports of the Office of Financial Research and Office of Financial Stability.

Section 124. The Committee continues a provision that requires a report on the Department’s Franchise Fund.

Section 125. The Committee includes a new provision that limits the fees available for obligation by the Office of Financial Research (OFR) to the amount provided in appropriations acts beginning in

fiscal year 2016. The Committee believes that the activities of OFR should be subject to the annual review of Congress.

Section 126. The Committee includes a new provision with respect to the so-called people-to-people category of travel. As set forth in title 31, section 515.565(b)(2) of the Code of Federal Regulations, this category of travel contravenes the explicit prohibition against tourist activities as provided in section 910(b) of the Trade Sanctions Reform and Export Enhancement Act of 2000 (TSRA). Furthermore, the stated purpose of people-to-people travel, which is to promote the Cuban people's independence from Cuban authorities, cannot be accomplished through itineraries that mainly feature interactions with representatives of a dictatorship that actively oppresses the Cuban people, nor can it be accomplished through itineraries that do not require meetings with pro-democracy activists or independent members of Cuban civil society.

Section 127. The Committee includes a new provision that requires a report on a certain category of travel to Cuba.

Section 128. The Committee includes a new provision that prohibits the Department from finalizing any regulation related to the standards used to determine the tax-exempt status of a 501(c)(4) organization.

Section 129. The Committee includes a new provision that prohibits the Department from enforcing guidance for U.S. positions on multilateral development banks which engage with developing countries on coal-fired power generation.

Section 130. The Committee includes a new provision that requires the Department to submit a report on economic warfare and financial terrorism.

Section 131. The Committee includes a new provision that requires the Department to submit a monthly report on unpaid premiums.

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

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

### THE WHITE HOUSE

#### SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$55,000,000
Budget request, fiscal year 2015 .....	55,110,000
Recommended in the bill .....	55,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	— — —
Budget request, fiscal year 2015 .....	— 110,000

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



## COMMITTEE RECOMMENDATION

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

## EXECUTIVE RESIDENCE AT THE WHITE HOUSE

## OPERATING EXPENSES

Appropriation, fiscal year 2014 .....	\$12,700,000
Budget request, fiscal year 2015 .....	12,700,000
Recommended in the bill .....	12,700,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	---
Budget request, fiscal year 2015 .....	---

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

## COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$12,700,000 for the Operating Expenses of the Executive Residence. The bill continues the same restrictions on reimbursable expenses for use of the Executive Residence as were included in past years.

## WHITE HOUSE REPAIR AND RESTORATION

Appropriation, fiscal year 2014 .....	\$750,000
Budget request, fiscal year 2015 .....	750,000
Recommended in the bill .....	500,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	- 250,000
Budget request, fiscal year 2015 .....	- 250,000

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

## COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$500,000 for White House Repair and Restoration. The recommendation is below the request because the Committee understands that there are substantial prior year unobligated balances in this account. The Committee appreciates that the spending from this account is carefully managed. The Committee expects that future budget requests take into account the estimated level of prior year balances available for this activity.

## COUNCIL OF ECONOMIC ADVISERS

## SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$4,184,000
Budget request, fiscal year 2015 .....	4,192,000
Recommended in the bill .....	3,765,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	- 419,000
Budget request, fiscal year 2015 .....	- 427,000

The Council of Economic Advisers analyzes the national economy and its various segments, advises the President on economic developments, recommends policies for economic growth and stability, appraises economic programs and policies of the Federal Govern-

ment, and assists in preparation of the annual Economic Report of the President.

#### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$3,765,000 for the Council of Economic Advisers.

#### NATIONAL SECURITY COUNCIL AND HOMELAND SECURITY COUNCIL

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$12,600,000
Budget request, fiscal year 2015 .....	12,621,000
Recommended in the bill .....	12,600,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	— — —
Budget request, fiscal year 2015 .....	— 21,000

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

#### COMMITTEE RECOMMENDATION

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

#### OFFICE OF ADMINISTRATION

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$112,726,000
Budget request, fiscal year 2015 .....	111,441,000
Recommended in the bill .....	111,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	— 1,726,000
Budget request, fiscal year 2015 .....	— 441,000

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

#### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$111,000,000 for the Office of Administration. Of the recommended amount, not to exceed \$12,006,000 is available until expended for modernization of the information technology infrastructure within the Executive Office of the President.

## OFFICE OF MANAGEMENT AND BUDGET

## SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$89,300,000
Budget request, fiscal year 2015 .....	93,450,000
Recommended in the bill .....	89,300,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	---
Budget request, fiscal year 2015 .....	-4,150,000

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

## COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$89,300,000 for OMB. The recommendation also continues several long-standing provisos, not requested by the President, limiting certain OMB activities.

The recommendation provides sufficient funds for OMB to consult with and provide Congressional Committees with an appropriate number of printed and electronic copies of the President's fiscal year 2016 budget request, including documents such as the Appendix, Historical Tables, and Analytical Perspectives. The Committee believes that if the Administration wants the Congress to consider its proposed budget that it should provide the Congress with copies of the budget request.

The Committee includes language limiting the level of funding available to OMB until the budget request is submitted. While OMB has many responsibilities, the Committee believes their most important one is preparing and submitting the budget request. Delay in the submission of the request can result in the delay of drafting and approval of a budget resolution and appropriations bills. The Committee believes in non-transition years, the Administration should be held to the statutory deadline for submission of the budget request.

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

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

transaction-based or no-cost funding models in fiscal year 2015, within 120 days after enactment of this Act.

Within OMB, the Office of Information and Regulatory Affairs (OIRA) implements executive regulatory oversight activities under Executive Order 12866 (Regulatory Planning and Review) and Executive Order 13563 (Improving Regulation and Regulatory Review). It is imperative that OIRA ensure that Federal agencies proposing regulations are properly evaluating the economic impact of their proposed rules, conducting thorough regulatory impact analyses, and ensuring that the benefits of any proposed rules outweigh the costs.

The Committee understands that the Government Accountability Office (GAO) is currently reviewing the process the Administration used to develop estimates to calculate the social cost of carbon. The Committee believes that the OIRA should not allow any regulations to be finalized using the Technical Support Document: Technical Update of the Social Cost of Carbon for Regulatory Impact Analysis Under Executive Order 12866, Interagency Working Group on Social Cost of Carbon, United States Government, May 2013 until public comments on the document have been evaluated, the GAO report has been submitted and reviewed, and any necessary changes to the technical support document are incorporated.

The Committee believes that OMB should consider whether their guidance on cost principles for educational institutions should be updated to facilitate appropriate technology transfer activities.

The Committee continues to strongly support the Office of the Intellectual Property Enforcement Coordinator (IPEC) and its important mission and directs that funds be made available for additional permanent staffing within the office to ensure it can carry out its statutory mission. The Committee recommends that IPEC continue promoting voluntary efforts among stakeholders to reduce online copyright infringement. IPEC is directed to report within 120 days of enactment of this Act on what meaningful, concrete preventive measures have been taken to implement the commitments made by numerous advertising stakeholders to reduce the flow of advertising revenue to operators of sites engaged in significant infringing activity.

In the fiscal year 2014 Committee report, the Committee directed OMB to report on the implementation of Memorandum M 12 12 that called for agencies to reduce travel expenses by 30 percent compared to the fiscal year 2010 level and limit conference spending. The Committee looks forward to getting this report and evaluating the impact of this OMB policy. The Committee would like OMB continue reporting on this travel policy. OMB is directed to submit a report no later than 120 days after enactment of this Act on whether agencies have complied with this memorandum during the previous fiscal year. The report shall identify the savings achieved by each agency, whether the 30 percent savings goal was achieved, and how or if the changes in travel and conference policies have impacted agencies' ability to perform mission critical activities. The report shall also include recommendations to improve upon OMB's travel policies. OMB shall ensure that agencies are implementing policies regarding travel, event, meeting or conference locations based on the most efficient use of taxpayer funds.

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

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

In the fiscal year 2014 explanatory statement, the Committee directed that the head of each agency link agency's performance plans with their funding requests included in the President's budget request. While some progress was made on this effort in the fiscal year 2015 request more needs to be done. Performance measures in future budget justifications should clearly demonstrate the extent to which performance reporting under 31 U.S.C. 1116 demonstrates that prior year investments in programs, projects, and activities are tied to progress toward achieving performance and priority goals and include estimates for how proposed investments will contribute to additional progress. In particular, performance measures should examine outcome measures, output measures, efficiency measures and customer service measures as defined in 31 U.S.C. 1115(h). The Committee urges OMB to work with agencies to ensure that agency funding requests in fiscal year 2016 are directly linked to agency performance plans. The Committee directs OMB to report to the House and Senate Appropriations Committees within 180 days of enactment of this Act on its progress improving the use of performance measures in the Executive Branch's budgeting processes. The Committee expects each agency and OMB to consult with Government Accountability Office on these issues.

## OFFICE OF NATIONAL DRUG CONTROL POLICY

### SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$22,750,000
Budget request, fiscal year 2015 .....	22,647,000
Recommended in the bill .....	22,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	– 750,000
Budget request, fiscal year 2015 .....	– 647,000

The Office of National Drug Control Policy (ONDCP) was established by the Anti-Drug Abuse Act of 1988 and most recently reauthorized in 2006. The Office is the President's primary source of support for counter-drug policy development and program oversight. Its responsibilities include developing and updating a National Drug Control Strategy, developing a National Drug Control

Budget, and coordinating and evaluating the implementation of Federal drug control activities. In addition, ONDCP manages several counter-drug programs which are discussed under the “Federal Drug Control Programs” heading below. These include the High Intensity Drug Trafficking Areas (HIDTA) program and Drug-Free Communities grants.

#### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$22,000,000 for ONDCP Salaries and Expenses. The Committee expects ONDCP to focus resources on the counter-drug policy development, coordination and evaluation functions which are the primary mission of the Office and the original reason for its existence.

The National Drug Control Strategy (Strategy) serves as a comprehensive plan to reduce illicit drug use and its consequences in the United States and the territories. The Committee notes that the Strategy does not adequately address the problem of drug trafficking and associated violence in the territories. The Committee expects ONDCP to give appropriate consideration to the territories in preparing future reports. The Committee notes that the Office of National Drug Control Policy is developing a biennial Caribbean Border Counternarcotics Strategy, on terms equivalent to the existing Southwest Border Counternarcotics Strategy and the Northern Border Counternarcotics Strategy. The Committee is pleased with their progress thus far and expects that ONDCP will continue to keep the Committee informed of its efforts.

The Committee continues to be concerned with methamphetamine production, trafficking and its widespread abuse. The Committee expects ONDCP to continue to work with various agencies, such as the Departments of Justice, State, Homeland Security, and Health and Human Services, along with State and local governments, to develop and implement strategies to reduce the demand for and supply of methamphetamine in the U.S.

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

#### FEDERAL DRUG CONTROL PROGRAMS

##### HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM

##### (INCLUDING TRANSFERS OF FUNDS)

Appropriation, fiscal year 2014 .....	\$238,522,000
Budget request, fiscal year 2015 .....	193,400,000
Recommended in the bill .....	245,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+6,478,000
Budget request, fiscal year 2015 .....	+51,600,000

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

trafficking; to address violence in drug-plagued communities; and to disrupt the drug marketplace.

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

#### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$245,000,000 for the HIDTA Program. The Committee believes that the HIDTA program has demonstrated its effectiveness and can serve as an important tool in combating problems of drug trafficking and drug-related violence.

The Committee includes language requiring that existing HIDTAs receive funding at least equal to the fiscal year 2014 level unless the Director submits a justification for doing otherwise to the Committees on Appropriations, based on clearly articulated priorities and published performance measures.

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

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

#### OTHER FEDERAL DRUG CONTROL PROGRAMS

##### (INCLUDING TRANSFERS OF FUNDS)

Appropriation, fiscal year 2014 .....	\$105,394,000
Budget request, fiscal year 2015 .....	95,376,000
Recommended in the bill .....	108,250,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+2,856,000
Budget request, fiscal year 2015 .....	+12,874,000

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

#### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$108,250,000 for Other Federal Drug Control Programs. The recommended level for fiscal year 2015 is distributed among specific programs and activities as follows:

Drug-Free Communities .....	\$95,000,000
Anti-Doping activities .....	8,600,000
World Anti-Doping Agency dues .....	2,000,000
Discretionary grants .....	2,650,000

Within the total for the account, the Committee recommends \$95,000,000 for the Drug-Free Communities program. This pro-

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

Within this account, the Committee recommends \$8,600,000 for anti-doping activities. Anti-doping activities support athlete drug testing programs, research initiatives, educational programs, and enforce compliance with the World Anti-Doping Code. In addition, the Committee recommends \$2,000,000 for the United States membership dues to the World Anti-Doping Agency (WADA). WADA is the international agency created to promote, coordinate, and monitor efforts against doping and illicit drug use in sport on a global basis.

Additionally, the Committee includes \$1,400,000 for drug court training and technical assistance and \$1,250,000 for assistance to States in implementing effective drug laws. All funds under this heading are to be awarded under a competitive process.

#### INFORMATION TECHNOLOGY OVERSIGHT AND REFORM

##### (INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2014 .....	\$8,000,000
Budget request, fiscal year 2015 .....	20,000,000
Recommended in the bill .....	9,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+1,000,000
Budget request, fiscal year 2015 .....	– 11,000,000

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

##### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$9,000,000. The Committee appreciates OMB's efforts to improve program and contract management of information technology investments as well as the Administration's efforts to utilize cloud computing and consolidate data centers. The Committee understands that these efforts have saved over \$2.4 billion since this appropriation was first enacted. However, failures, such as the launch of *Healthcare.gov*, in the development of information technology systems historically have been pervasive throughout the Federal government. The Committee expects OMB to improve the processes used to develop information technology systems. Using information technology to engage citizens can be a powerful and efficient tool but only if the systems work and citizens have confidence in them. Language is continued in the bill requiring the submission of quarterly reports on savings this program identifies by fiscal year, agency and appropriation.



## SPECIAL ASSISTANCE TO THE PRESIDENT

## SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$4,319,000
Budget request, fiscal year 2015 .....	4,221,000
Recommended in the bill .....	4,200,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	– 119,000
Budget request, fiscal year 2015 .....	– 21,000

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

## COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$4,200,000 for the Office of the Vice President.

## OFFICIAL RESIDENCE OF THE VICE PRESIDENT

## OPERATING EXPENSES

## (INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2014 .....	\$305,000
Budget request, fiscal year 2015 .....	299,000
Recommended in the bill .....	290,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	– 15,000
Budget request, fiscal year 2015 .....	– 9,000

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

## COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$290,000 for the Operating Expenses of the Vice President's residence.

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

## (INCLUDING TRANSFER OF FUNDS)

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

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

Section 203. The Committee includes language prohibiting funds to prepare, sign or approve statements abrogating legislation passed by the House of Representatives and the Senate and signed by the President.

Section 204. The Committee includes language prohibiting funding to prepare or implement Executive Orders in contravention of existing law.

Section 205. The Committee includes language requiring Director of the Office of Management and Budget to include a statement of budgetary impact with any Executive Order issued during fiscal year 2015. The Committee believes the American people should understand the impact on costs and revenues with the President issues Executive Orders.

### TITLE III—THE JUDICIARY

The funds recommended by the Committee in title III of the accompanying bill are for the operation and maintenance of United States Courts and include the salaries of judges, probation and pre-trial services officers, public defenders, court clerks, law clerks, and other supporting personnel, as well as security costs, information technology, and other expenses of the Federal Judiciary. The Committee recommends a total of \$6,676,746,000 in discretionary funding for the Judiciary in fiscal year 2015. The Committee recognizes that the number of cases filed and the number of persons under supervision is not under the control of the Judiciary. However, the Committee believes the Judiciary needs to continue its cost containment efforts and identify ways to reduce staffing, travel, conferences, space and other financial requirements through the use of technology and best practices.

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

The Judiciary is the General Services Administration's (GSA) second largest client in terms of space, with rent accounting for approximately 20 percent of the Judiciary's appropriation. The Committee appreciates efforts taken by the Judiciary to reduce rental costs and limit growth through several cost containment initiatives. The fiscal year 2014 enacted bill provided \$50,000,000 for cost containment initiatives and the Committee expects the Judiciary to continue to take actions to reduce its space footprint and costs associated with rent. To that end, the Committee recommends \$10,000,000 in fiscal year 2015 for an Integrated Workplace Initiative, as proposed by the Judiciary, to reconfigure and reduce space. The Committee directs the Judicial Conference of the United States to provide the Committee with updates to its space management plan, detailing its efforts to reduce Judiciary space by fiscal year 2018.

Improving the physical security at buildings occupied by the Judiciary and U.S. Marshals Service (USMS) and ensuring the integrity of the judicial process by providing secure facilities to conduct judicial business is a priority for the Committee. Under GSA's Federal Buildings Fund appropriation, the Committee recommends \$20,000,000 for the Judiciary Court Security Program for alterations to improve physical security in buildings occupied by the Judiciary and USMS.

The Committee appreciates that the Judicial Conference is reviewing the courthouse construction process, emphasizing security needs in the prioritization of projects.

#### SUPREME COURT OF THE UNITED STATES

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$72,625,000
Budget request, fiscal year 2015 .....	74,967,000
Recommended in the bill .....	74,937,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+2,312,000
Budget request, fiscal year 2015 .....	– 30,000

##### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$74,937,000 for fiscal year 2015 for the salaries and expenses of personnel and the cost of operating the Supreme Court, excluding the care of the building and grounds. The Committee includes bill language making \$2,000,000 available until expended for the purpose of making information technology investments. The Committee requests that the Court include an annual report with its budget justification materials, showing information technology carryover balances and describing expenditures made in the previous fiscal year and planned expenditures in the budget year.

##### CARE OF THE BUILDING AND GROUNDS

Appropriation, fiscal year 2014 .....	\$11,158,000
Budget request, fiscal year 2015 .....	11,640,000
Recommended in the bill .....	11,640,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+482,000
Budget request, fiscal year 2015 .....	– –

##### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$11,640,000 for fiscal year 2015, to remain available until expended, for personnel and other services relating to the structural and mechanical care of the Supreme Court building and grounds. The Architect of the Capitol has responsibility for these functions and supervises the use of this appropriation. Funding will be used to perform maintenance and preservation of the exterior facades of the Supreme Court Building. A significant amount of stone cracking and deterioration of the building's facade presents a life safety hazard to building occupants and the public.

#### UNITED STATES COURT OF APPEALS FOR THE FEDERAL CIRCUIT

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$29,600,000
Budget request, fiscal year 2015 .....	30,212,000
Recommended in the bill .....	30,192,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+592,000
Budget request, fiscal year 2015 .....	– 20,000

## COMMITTEE RECOMMENDATION

The Court of Appeals for the Federal Circuit has exclusive national jurisdiction over a large number of diverse subject areas, including government contracts, patents, trademarks, Federal personnel, and veterans' benefits. The Committee recommends an appropriation of \$30,192,000 for fiscal year 2015.

## UNITED STATES COURT OF INTERNATIONAL TRADE

## SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$19,200,000
Budget request, fiscal year 2015 .....	17,807,000
Recommended in the bill .....	17,807,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	- 1,393,000
Budget request, fiscal year 2015 .....	---

## COMMITTEE RECOMMENDATION

The Court of International Trade has exclusive nationwide jurisdiction of civil actions against the United States and certain civil actions brought by the United States, arising out of import transactions and administration and enforcement of the Federal customs and international trade laws. The Committee recommends an appropriation of \$17,807,000 for fiscal year 2015.

## COURTS OF APPEALS, DISTRICT COURTS, AND OTHER JUDICIAL SERVICES

## SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$4,658,830,000
Budget request, fiscal year 2015 .....	4,827,588,000
Recommended in the bill .....	4,784,659,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+125,829,000
Budget request, fiscal year 2015 .....	- 42,929,000

## COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$4,784,659,000 for the operations of the regional courts of appeals, district courts, bankruptcy courts, the Court of Federal Claims, and probation and pretrial services offices.

The Committee provides not to exceed \$10,000,000 for Integrated Workplace Initiative and includes language prohibiting the obligation of funds until the Director of the Administrative Office of the United States Courts has submitted an analysis to the Committee outlining how the future year savings estimated to occur as a result of each initiative will exceed the up-front costs. The funds are provided to pay up-front costs associated with facilities projects that, when implemented, will reduce costs and result in lower future funding requests. The Committee expects the analysis to outline how the project will increase space utilization rates (the number of staff per square foot) and decrease rental payments. The Committee expects the costs of these initiatives to be recaptured in less than five years.

The Committee provides an appropriate level of funding to address needs associated with the Second Chance Act of 2007. The

Committee encourages the Judiciary to work closely with the Bureau of Prisons to enhance the outcomes for reentry of offender populations into the community and reduce the occurrence of recidivism.

#### VACCINE INJURY COMPENSATION TRUST FUND

Appropriation, fiscal year 2014 .....	\$5,327,000
Budget request, fiscal year 2015 .....	5,423,000
Recommended in the bill .....	5,423,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+96,000
Budget request, fiscal year 2015 .....	---

#### COMMITTEE RECOMMENDATION

The Committee recommends a reimbursement of \$5,423,000 for fiscal year 2015 from the Vaccine Injury Compensation Trust Fund to cover expenses of the United States Court of Federal Claims associated with processing cases under the National Childhood Vaccine Injury Act of 1986.

#### DEFENDER SERVICES

Appropriation, fiscal year 2014 .....	\$1,044,394,000
Budget request, fiscal year 2015 .....	1,053,158,000
Recommended in the bill .....	1,044,394,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	---
Budget request, fiscal year 2015 .....	-8,764,000

#### COMMITTEE RECOMMENDATION

This account provides funding for the operation of the Federal Public Defender and Community Defender organizations and for compensation and reimbursement of expenses of panel attorneys appointed pursuant to the Criminal Justice Act for representation in criminal cases. The Committee recommends an appropriation of \$1,044,394,000 for fiscal year 2015. Since the budget request was submitted, the Judiciary has identified additional available carry-over. The recommendation provides sufficient funding to meet the needs of the Defender Services program.

#### FEES OF JURORS AND COMMISSIONERS

Appropriation, fiscal year 2014 .....	\$53,891,000
Budget request, fiscal year 2015 .....	55,827,000
Recommended in the bill .....	55,827,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+1,936,000
Budget request, fiscal year 2015 .....	---

#### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$55,827,000 for payments to jurors and land commissioners for fiscal year 2015.

## COURT SECURITY

## (INCLUDING TRANSFERS OF FUNDS)

Appropriation, fiscal year 2014 .....	\$497,500,000
Budget request, fiscal year 2015 .....	530,763,000
Recommended in the bill .....	525,763,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+28,263,000
Budget request, fiscal year 2015 .....	– 5,000,000

## COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$525,763,000 for Court Security in fiscal year 2015 to provide for necessary expenses of security and protective services in courtrooms and adjacent areas. The recommendation will provide for the highest priority security needs identified by the courts and the U.S. Marshals Service.

## ADMINISTRATIVE OFFICE OF THE UNITED STATES COURTS

## SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$81,200,000
Budget request, fiscal year 2015 .....	84,399,000
Recommended in the bill .....	82,824,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+1,624,000
Budget request, fiscal year 2015 .....	– 1,575,000

## COMMITTEE RECOMMENDATION

The Administrative Office of the United States Courts (AO) provides administrative and management support to the United States Courts, including the probation and bankruptcy systems. It also supports the Judicial Conference of the United States in determining Federal Judiciary policies, in developing methods to assist the courts to conduct business efficiently and economically, and in enhancing the use of information technology in the courts. The Committee recommends an appropriation of \$82,824,000 for the AO for fiscal year 2015.

## FEDERAL JUDICIAL CENTER

## SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$26,200,000
Budget request, fiscal year 2015 .....	26,959,000
Recommended in the bill .....	26,724,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+524,000
Budget request, fiscal year 2015 .....	– 235,000

## COMMITTEE RECOMMENDATION

The Federal Judicial Center (FJC) improves the management of Federal Judicial dockets and court administration through education for judges and staff, and research, evaluation, and planning assistance for the courts and the Judicial Conference. The Committee recommends an appropriation of \$26,724,000 for the FJC for fiscal year 2015.

## UNITED STATES SENTENCING COMMISSION

## SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$16,200,000
Budget request, fiscal year 2015 .....	16,894,000
Recommended in the bill .....	16,556,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+356,000
Budget request, fiscal year 2015 .....	– 338,000

## COMMITTEE RECOMMENDATION

The purpose of the Commission is to establish, review, and revise sentencing guidelines, policies, and practices for the Federal criminal justice system. The Commission is also required to monitor the operation of the guidelines and to identify and report necessary changes to the Congress. The Committee recommends \$16,556,000 for the Commission for fiscal year 2015.

## ADMINISTRATIVE PROVISIONS—THE JUDICIARY

## (INCLUDING TRANSFER OF FUNDS)

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

Section 302. The Committee continues language that permits up to five percent of any appropriation made available for fiscal year 2015 to be transferred between Judiciary appropriations provided that no appropriation shall be decreased by more than five percent or increased by more than ten percent by any such transfer except in certain circumstances. In addition, the language provides that any such transfer shall be treated as a reprogramming of funds under sections 604 and 608 of the accompanying bill and shall not be available for obligation or expenditure except in compliance with the procedures set forth in those sections.

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

Section 304. The Committee continues language through fiscal year 2015 regarding the delegation of authority to the Judiciary for contracts for repairs of less than \$100,000.

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

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

Section 307. The Committee includes new language establishing a place of holding court in Bakersfield, California.

## TITLE IV—DISTRICT OF COLUMBIA

## FEDERAL FUNDS

The Appropriations Committees have a special relationship with the District of Columbia that is unlike any other city in the country. For example, the Appropriations Committees are authorized by law to fund the court operations of the District of Columbia. Title IV of this Act provides a Federal payment totaling \$553,790,000 for the cost of judges, court personnel, offender and defendant supervision, and defendant representation. Title IV also provides Federal Payments to District of Columbia programs in areas such as education and security. In addition, the United States Department of Justice provides hundreds of United States Attorneys and Deputy United States Marshals to prosecute local crimes and provide security at the D.C. Superior Court. The Federal Bureau of Prisons houses thousands of District of Columbia prisoners. Federal taxpayers do not fund similar activities for any other city.

The citizens of the District of Columbia approved a referendum providing local funds budget autonomy beginning in fiscal year 2015. The Committee continues to consider the recent referendum as an expression of the opinion of the District of Columbia residents only, and without any authority to change or alter the existing relationship between Federal appropriations and the District. The Committee's position was affirmed by the Government Accountability Office (GAO) in a January 2014 opinion and a ruling by the United States District Court for the District of Columbia in May 2014. Therefore, the bill appropriates local funds to the District of Columbia consistent with the Home Rule Act and opinions of GAO and the Court.

The Committee notes that the fiscal year 2014 Consolidated Appropriations Act language included providing the District with the authority to spend their local funds in the following fiscal year in the event of an absence in appropriations. This authority is continued in section 816 of this Act.

## FEDERAL PAYMENT FOR RESIDENT TUITION SUPPORT

Appropriation, fiscal year 2014 .....	\$30,000,000
Budget request, fiscal year 2015 .....	40,000,000
Recommended in the bill .....	20,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	– 10,000,000
Budget request, fiscal year 2015 .....	– 20,000,000

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

## COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of \$20,000,000 for the resident tuition support program. The Administration proposed authorizing language reducing the annual household income threshold for program eligibility to \$450,000. The Committee does



not include this language but notes that District of Columbia is already authorized to prioritize applications based on income. In addition, the District of Columbia can contribute local funds to this program if there is demand for the program beyond the available level of Federal funds.

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

Appropriation, fiscal year 2014 .....	\$23,800,000
Budget request, fiscal year 2015 .....	14,900,000
Recommended in the bill .....	10,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	- 13,800,000
Budget request, fiscal year 2015 .....	- 4,900,000

As the seat of the national government, the District of Columbia has a unique and significant responsibility for protecting the property and personnel of the Federal government. The Federal Payment for Emergency Planning and Security Costs is provided to help address the impact of the Federal presence on public safety in the District of Columbia.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of \$10,000,000 for emergency planning and security costs. In fiscal year 2014, a one-time reimbursement of \$8,920,000 for security costs associated with the Presidential Inauguration was provided. These funds are no longer required. The Committee notes that in recent fiscal years this appropriation has had large balances of unobligated funds carryover from one year to the next. The recommendation reduces the fiscal year 2015 appropriation to account for the availability of prior-year balances.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS

Appropriation, fiscal year 2014 .....	\$232,812,000
Budget request, fiscal year 2015 .....	255,819,000
Recommended in the bill .....	234,400,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+1,588,000
Budget request, fiscal year 2015 .....	- 21,419,000

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

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of \$234,400,000 for operation of the District of Columbia Courts. This amount includes \$13,400,000 for the Court of Appeals; \$115,000,000 for the Superior Court; \$70,000,000 for the Court System; and \$36,000,000 for capital improvements to courthouse facilities.

The District of Columbia Courts are directed to provide quarterly expenditures, unobligated balances and staffing reports to the Committees on Appropriations of the House and Senate for all pro-

grams, to be submitted within 30 days after the end of each quarter.

FEDERAL PAYMENT FOR DEFENDER SERVICES IN THE DISTRICT OF  
COLUMBIA COURTS

Appropriation, fiscal year 2014 .....	\$49,890,000
Budget request, fiscal year 2015 .....	49,890,000
Recommended in the bill .....	49,890,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	---
Budget request, fiscal year 2015 .....	---

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

COMMITTEE RECOMMENDATION

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

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

Appropriation, fiscal year 2014 .....	\$226,484,000
Budget request, fiscal year 2015 .....	232,568,000
Recommended in the bill .....	228,500,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+2,016,000
Budget request, fiscal year 2015 .....	-4,068,000

The Court Services and Offender Supervision Agency (CSOSA) for the District of Columbia is an independent Federal agency created by the National Capital Revitalization and Self-Government Improvement Act of 1997. CSOSA acquired the operational responsibilities for the former District agencies in charge of probation and parole, and houses the Pretrial Services Agency (PSA) for the District of Columbia within its framework.

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of \$228,500,000 for the CSOSA. Of the amounts provided, \$169,000,000 is for Community Supervision and Sex Offender Registration and \$59,500,000 is for the PSA. The recommendation includes a multi-year funds provision for costs associated with the upcoming expiration of facility leases.

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

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

Appropriation, fiscal year 2014 .....	\$40,607,000
Budget request, fiscal year 2015 .....	41,231,000
Recommended in the bill .....	41,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+393,000
Budget request, fiscal year 2015 .....	- 231,000

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

COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of \$41,000,000 for the PDS for the District of Columbia.

FEDERAL PAYMENT TO THE CRIMINAL JUSTICE COORDINATING  
COUNCIL

Appropriation, fiscal year 2014 .....	\$1,800,000
Budget request, fiscal year 2015 .....	1,900,000
Recommended in the bill .....	1,900,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+100,000
Budget request, fiscal year 2015 .....	- - -

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

COMMITTEE RECOMMENDATION

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

FEDERAL PAYMENT FOR JUDICIAL COMMISSIONS

Appropriation, fiscal year 2014 .....	\$500,000
Budget request, fiscal year 2015 .....	565,000
Recommended in the bill .....	550,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+50,000
Budget request, fiscal year 2015 .....	- 15,000

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

reasons is warranted. In addition, the CJDT conducts evaluations of judges seeking reappointment and judges who retire and wish to continue service as a senior judge.

#### COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of \$295,000 for the Commission on Judicial Disabilities and Tenure, and \$255,000 for the Judicial Nomination Commission. The recommended increase is provided for the Judicial Nomination Commission which has not received an increase in appropriations since fiscal year 2010. The additional funding will provide for staff and operation cost increases.

#### FEDERAL PAYMENT FOR SCHOOL IMPROVEMENT

Appropriation, fiscal year 2014 .....	\$48,000,000
Budget request, fiscal year 2015 .....	43,000,000
Recommended in the bill .....	45,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	– 3,000,000
Budget request, fiscal year 2015 .....	+2,000,000

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

#### COMMITTEE RECOMMENDATION

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

The Committee includes bill language directing the Secretary of Education to provide opportunity scholarships to students using the criteria from section 3103(3) of the Scholarship for Opportunity and Results Act (SOAR), giving priority to those students described in section 3006(1). The Secretary shall use current and prior year balances to fund scholarships to students currently enrolled in the program and new students to the extent that funds are available. The Committee wants to ensure that all eligible students have the access to the program and that the Secretary of Education administers the program as authorized by the SOAR using funds provided by this and previous appropriations acts.

The Administration proposed and the recommendation provides \$3,000,000 for the administrative, parental assistance, student academic assistance, and evaluation costs of the opportunity scholarship program. The level of funding for these activities is above the levels authorized for these activities by SOAR. However, the Committee supports the Administration's request and believes that it is critical that additional funding be provided to effectively administer the program, to increase parental assistance and outreach, and to provide academic assistance to students.

## FEDERAL PAYMENT FOR THE DISTRICT OF COLUMBIA NATIONAL GUARD

Appropriation, fiscal year 2014 .....	\$375,000
Budget request, fiscal year 2015 .....	435,000
Recommended in the bill .....	375,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	---
Budget request, fiscal year 2015 .....	- 60,000

## COMMITTEE RECOMMENDATION

The Committee recommends a Federal payment of \$375,000 for the Major General David F. Wherley, Jr. District of Columbia National Guard Retention and College Access Program to pay the costs of a tuition assistance program for guard members. The Committee acknowledges the unique role of the D.C. National Guard in addressing emergencies that may occur as a result of the presence of the Federal Government.

## FEDERAL PAYMENT FOR TESTING AND TREATMENT OF HIV/AIDS

Appropriation, fiscal year 2014 .....	\$5,000,000
Budget request, fiscal year 2015 .....	5,000,000
Recommended in the bill .....	5,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	---
Budget request, fiscal year 2015 .....	---

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

## COMMITTEE RECOMMENDATION

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

## DISTRICT OF COLUMBIA FUNDS

This bill provides local funds for the operation of the District of Columbia as approved by the District of Columbia Council and the Mayor. The local budget proposed by the Mayor provides an appropriation of \$12,618,418,000 for operations of the District of Columbia. This amount includes estimated funding of \$7,065,551,000 of local funds, \$2,074,811,000 in Medicaid payments, and the remainder from other Federal and local funds.

## TITLE V—INDEPENDENT AGENCIES

## ADMINISTRATIVE CONFERENCE OF THE UNITED STATES

## SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$3,000,000
Budget request, fiscal year 2015 .....	3,200,000
Recommended in the bill .....	3,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	---
Budget request, fiscal year 2015 .....	- 200,000

The Administrative Conference of the United States (ACUS) is an independent agency that studies Federal administrative proce-

dures and processes to recommend improvements to the President, Congress and other agencies.

#### COMMITTEE RECOMMENDATION

The Committee recommends \$3,000,000 for ACUS for fiscal year 2015.

#### BUREAU OF CONSUMER FINANCIAL PROTECTION

##### ADMINISTRATIVE PROVISIONS

The Committee remains disappointed that the operations and expenses of the Consumer Financial Protection Bureau (CFPB) remain hard to understand. The CFPB could vastly improve its annual report to the Committee by including the cost of specific initiatives of each office, itemizations and explanations of specific increases and decreases in funding and personnel, and an analysis of its transfers from the Federal Reserve System.

The Committee also notes that funding outside the appropriations process has not spared this very young agency from some very old problems. The Office of Inspector General of the Board of Governors of the Federal Reserve System, which has oversight of the Bureau, recently issued reports that recommended the Bureau improve its record-keeping and controls around government travel cards, purchase cards, conferences, information security, and procurement.

The CFPB has oversight over a wide range of consumer financial products. As such, the CFPB's activities have the potential to significantly affect access to credit and the operations of banks and non-banks. The Committee believes the Dodd-Frank Wall Street Reform and Consumer Protection Act provides inadequate checks on the CFPB's powers. The Committee's experience with the Federal Trade Commission, the Securities and Exchange Commission, the Federal Communications Commission, the Consumer Product Safety Commission, and other Federal agencies with powers to protect consumers or investors leads the Committee to conclude that a five-member commission is more suitable for guiding the CFPB than a single director. A commission ensures that multiple disciplines, experiences, and perspectives are brought to bear on CFPB rules, policies, and enforcement actions. The appointment and removal process, and staggered terms of commissioners, can provide checks and balances, and a measure of continuity that a single head cannot.

*Financial Literacy.*—The Committee directs the CFPB, in consultation with the Financial Literacy and Education Commission, to report on the feasibility of designating qualified institutions, like universities, State and local educational agencies, and qualified nonprofit agencies or financial institutions as centers of excellence to develop and implement effective financial literacy programs.

The Committee appreciates the CFPB's initiative to integrate financial education into K–12 curricula and encourages the CFPB to explore opportunities to highlight the value of after-school programs in complementing formal education to help youth learn money management in real-world, practical settings.

*Small Business Credit Cards.*—The Committee is concerned by reports of solicitations of small business credit cards to households,

rather than businesses, and directs the CFPB to study the promotion of small business credit cards to the households of private individuals and to post online and disseminate publicly the report, including findings of whether targeted households are aware of their lack of consumer protections, relative to individual consumer credit cards.

The Committee includes the following provisions in the bill:

Section 501. The Committee repeals the prohibition against the Committees on Appropriations reviewing transfers from the Federal Reserve System to the CFPB. Congress has a duty to examine and critique the activities of the CFPB, especially since its expenditures, like any other Federal agency, contribute to a growing Federal debt.

Section 502. The Committee changes the CFPB's source of funding from transfers from the Federal Reserve System to annual appropriations beginning in fiscal year 2016. Under the Dodd-Frank Wall Street Reform and Consumer Protection Act, the CFPB can spend more than half a billion dollars without an annual review by Congress. The Committee believes the CFPB needs oversight as much as banks and nonbanks do and further reminds the CFPB to remain steadfast to its mission to promote fairness and transparency for mortgages, credit cards, and other consumer financial products and services and not to stray into consumer advocacy.

Section 503. The Committee appreciates the CFPB's practice of making its transfer requests to the Federal Reserve System and the response from the Federal Reserve System available on the Bureau's public website. The Committee codifies this practice and further requires the CFPB to notify Congress of when it makes such a request and to describe how the funds will be used in the course of protecting consumers.

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

#### CONSUMER PRODUCT SAFETY COMMISSION

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$118,000,000
Budget request, fiscal year 2015 .....	123,000,000
Recommended in the bill .....	118,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	---
Budget request, fiscal year 2015 .....	- 5,000,000

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

##### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$118,000,000 for the CPSC for fiscal year 2015.

*Voluntary Recall.*—As the agency with jurisdiction over tens of thousands of consumer products, the CPSC has the opportunity to leverage its resources and contacts within the manufacturing in-

dustry to help drive education campaigns related to proper use of consumer products. Through working with industry, voluntary recalls have been largely successful. This cooperative relationship with industry can help save lives and CPSC resources, which can then be devoted to product recalls and promulgating risk-based rules. The Committee is concerned about proposed changes to the voluntary recall system that would serve to negatively impact small businesses. The Committee opposes making unnecessary changes to a recall system that has worked well over the past 40 years, owing to a successful partnership between businesses and the Commission.

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

*Certifications of Compliance.*—The Committee is concerned about proposed changes to current certification requirements that would impose costly and burdensome changes to companies who already comply with the Consumer Product Safety Improvement Act's (CPSIA) certification requirements. Imposing costly and redundant processes on stakeholders without the added benefit of increased product safety is counterproductive.

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

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



*Chronic Hazard Advisory Panel.*—The Committee understands concerns exist regarding the Chronic Hazard Advisory Panel (CHAP) reporting process. The Committee expects CPSC to be open and transparent to the public in regards to its involvement in the CHAP process and ensure an appropriate peer review process is in place and adequate opportunities exist for the public to submit information and present its views before the CHAP finalizes reports submitted to CPSC.

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

#### ELECTION ASSISTANCE COMMISSION

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$10,000,000
Budget request, fiscal year 2015 .....	10,000,000
Recommended in the bill .....	— —
Bill compared with:	
Appropriation, fiscal year 2014 .....	— 10,000,000
Budget request, fiscal year 2015 .....	— 10,000,000

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

##### COMMITTEE RECOMMENDATION

The Committee strongly supports the successful administration of Federal elections and Help America Vote Act (HAVA) of 2002. However, the Committee believes the EAC is no longer effectively carrying out its mandate and should be eliminated. At present, all statutorily mandated positions are vacant and the agency has been operating without legislative authorization since 2005. The EAC has been unable to finalize rules approving new voting system standards to update those last updated in 2005, and it has been unable to hold hearings or rule on appeals. All of the funds appropriated for HAVA grants have been distributed to the States, and for five years the Administration has not requested additional grant funding. Without HAVA grants to distribute, the work of the EAC consists of auditing HAVA grant money previously distributed, a task carried out by the EAC Inspector General, and examining new voting technologies, a task largely performed by the National Institute of Standards and Technology and private testing laboratories.

In February 2013, rather than turn to the EAC, the President chose to form a new ad hoc commission to review and propose best practices related to concerns from the 2012 election regarding polling place wait times, and military and overseas voting. This decision highlights the lack of confidence the Administration has in this agency.

This Committee is not advocating doing away with the changes made to voting law in HAVA. Rather, the Committee believes these

laws do not require an independent Federal agency. The Committee supports legislation that has been introduced in the 113th Congress, and reported by the Committee on House Administration, to terminate the EAC, allowing the stakeholders in the design and acquisition of voting systems to consider an alternative mechanism for setting and implementing standards. The EAC has been unable to attend to its congressionally mandated duties for over a year and no longer has a purpose. Especially during a time of fiscal constraint, this Committee can see no way to justify spending any additional taxpayer money on a non-functioning agency.

#### FEDERAL COMMUNICATIONS COMMISSION

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$339,844,000
Budget request, fiscal year 2015 .....	375,380,000
Recommended in the bill .....	322,748,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	– 17,096,000
Budget request, fiscal year 2015 .....	– 52,632,000

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

##### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$322,748,000 for the Salaries and Expenses of the FCC for fiscal year 2015, all of which is to be derived from offsetting collections.

The Committee recommendation includes bill language, similar to language included in previous Appropriations Acts, which allows: (1) up to \$4,000 for official reception and representation expenses; (2) purchase and hire of motor vehicles; (3) special counsel fees; (4) collection of \$322,748,000 in section 9 fees; (5) a prohibition on amounts collected in excess of \$322,748,000 from being available for obligation; (6) a prohibition on remaining offsetting collections from prior years from being available for obligation; (7) a cap of \$106,000,000 for the administration and implementation of incentive auctions, as required by P.L. 112–96; and (8) provides not less than \$11,090,000 for the Office of the Inspector General.

*Organizational Structure.*—The Committee believes the current organizational and management structure of the Commission does not reflect today’s telecommunications market or the Commission’s current responsibilities. The Committee believes the increase in market-based competition should result in a smaller Commission with fewer staff. The Commission should consider reorganizing divisions into program offices which better reflect the work the Commission is currently conducting. In the fiscal year 2014 Omnibus Appropriations Act, the Committee directed the FCC to review its current structure. The Committee looks forward to seeing the results of the review. Within 180 days of enactment of this Act, the FCC is directed to provide the Committees on Appropriations of the House and Senate with an update on how the Commission has improved its organizational structure.

*Improved Economic Analysis and Staffing.*—The Committee is concerned that the Commission has too many administrative staff and believes the FCC should improve efficiency by focusing their hiring on essential technical staff. In a time of budget constraints, the Commission should be prioritizing mission-critical staffing positions within, for instance, the Office of Engineering and Technology, not within the General Counsel's office, the Office of the Managing Director, or administrative staff across the agency. In addition, the Committee believes the Commission should take seriously the use of its economists. More cost-benefit analysis of Commission rules can help ensure the Commission is promoting innovation and investment in the sectors it regulates.

*Auction Administration.*—The Committee has been supportive of the FCC's administration of incentive auctions, as required by Public Law 112–96, and recognizes the substantial work associated with the implementation of these auctions. The Committee believes greater budget transparency is still needed in order to better understand how the use of these revenues fits into the Commission's overall budget request. In fiscal year 2014, the Committee directed the Commission to provide annually in the budget submission a detailed justification on how the Commission intends to spend these funds, including FTE levels and programmatic initiatives, to the Committees on Appropriations in the House and Senate. The Committee believes the disclosures of how auction administration funds are spent is important and expects the Commission to continue to include a detailed justification in its annual budget submission and make the detailed report on the use of auction funds publically available on the Commission's website.

*Rulemaking.*—The Committee is concerned that the Commission's rulemaking process is unnecessarily opaque and lacks participation by outside stakeholders and the public. The agency's methodology has been questioned regarding the Commission's determination of the costs and benefits of proposed rules. The Committee strongly encourages the Commission to improve and make more transparent its use of cost-benefit analysis and to continue to review provisions within its jurisdiction to identify and remove outdated and onerous regulations.

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

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

*Universal Service Reform.*—The Committee commends the FCC for its ongoing work to reform the Universal Service Fund (USF) High Cost Program and support the expansion of broadband availability in rural areas. The Committee remains concerned, however, that small rate-of-return rural local exchange carriers (RLECs) are being disadvantaged.

Outdated universal service rules essentially require some rural consumers to purchase a service they may not want (local voice telephone) to maintain affordable access to a service they still want

(broadband). In addition, the FCC's recent announcement that the "local rate floor" to which RLECs must increase their local voice telephone service rates to avoid losing universal service support could increase from \$14 to \$20.46 in a few months. Although the FCC is considering potential phase-ins or extensions of this "rate floor" requirement, its very existence highlights that consumers are being required to purchase an increasingly expensive local voice telephone product simply to obtain access to affordable broadband. The Committee therefore urges the FCC to: (1) work with State public utility commissions and other stakeholders to find a more measured and balanced means of implementing the "rate floor" requirement that will ensure reasonable comparability between rural and urban local voice rates; and (2) implement, as soon as possible, a broadband-oriented support mechanism that is tailored for the unique challenges of small businesses operating in diverse rural areas and which will provide RLECs with sufficient and predictable universal service support for broadband-capable networks regardless of whether any given customer chooses to take voice telephone or broadband services on those advanced networks.

*Positive Train Control (PTC).*—The Committee is aware of concerns regarding publicly-owned commuter railroads and the potentially high costs associated with acquiring spectrum that is necessary to comply with the Federal PTC mandate as part of the Rail Safety Improvement Act of 2008. Publicly-owned commuter railroads are an important part of our nation's transportation network, and like many public agencies, have significant budgetary constraints. The Committee urges the FCC to evaluate and report on steps the FCC can take to alleviate and address the high cost of spectrum to commuter railroads for PTC purposes.

The Committee recognizes that the FCC has been working with the rail industry to make the current PTC antenna review process more efficient. However, the Committee is concerned that the lack of a clear, timely review process has resulted in significant delays to the Congressionally mandated build out of PTC. Specifically, the Committee is concerned that, due to the lack of an efficient tower review process, railroads have been unable to install practically any of the 22,000 required PTC poles since May 2013 and have lost significant valuable time in their efforts to meet the December 2015 statutory deadline to install PTC. The Committee feels strongly that the FCC should ensure that its process does not further delay the timely deployment of PTC.

*Interference Concerns.*—In prior fiscal years, the Committee has included bill language prohibiting the FCC from spending funds to remove the conditions imposed on commercial terrestrial operations in the Order and Authorization adopted by the FCC on January 26, 2011 (DA 11-133), or otherwise permit such operations, until the FCC resolves concerns of potential widespread harmful interference by such commercial terrestrial operations to commercially available Global Positioning System devices. The January 26, 2011 order has expired, therefore, this prohibition is no longer required. The Committee encourages the Commission to continue to address and mitigate interference concerns from terrestrial broadband systems.

*Cybersecurity.*—The Committee is concerned that the Commission is overstepping its jurisdiction in the area of cybersecurity. There are a number of government agencies who have both the ex-

expertise and jurisdiction to regulate in this area. The Committee believes the FCC should be concerned with things that are strictly within its jurisdiction and not attempt regulatory overreach.

*Joint Sales Agreements (JSAs).*—The Committee is concerned with the Commission’s recent rules regarding JSAs. The Committee expects the Commission to appropriately and fairly review waiver requests from broadcasters and consider the benefits to local broadcasting when reviewing waiver requests.

*Smartphone Theft.*—The Committee is concerned about the scale and scope of smartphone theft throughout the nation. Although the Committee is pleased that the industry has reacted to legislative proposals by voluntarily agreeing to the manufacture of devices with ‘kill-switch’ technology, the Committee remains concerned that further steps may be needed to protect consumers. The Committee expects the Commission to convene regular meetings with all interested parties—consumers, manufacturers, service providers, and law enforcement—to develop a process to quickly implement such technologies, and to identify any barriers to this technology. The Committee directs the Commission to provide, in coordination with law enforcement and industry providers, information on its website concerning smartphone thefts and technology-based solutions. The Committee notes the FCC is conducting a workshop on this issue and eagerly awaits the results of this meeting.

#### FEDERAL DEPOSIT INSURANCE CORPORATION

##### OFFICE OF THE INSPECTOR GENERAL

Appropriation, fiscal year 2014 .....	\$34,568,000
Budget request, fiscal year 2015 .....	34,568,000
Recommended in the bill .....	34,568,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	---
Budget request, fiscal year 2015 .....	---

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

##### COMMITTEE RECOMMENDATION

The Committee recommends \$34,568,000 from the Deposit Insurance Fund and the Federal Savings and Loan Insurance Corporation (FSLIC) Resolution Fund to finance the OIG for fiscal year 2015.

#### FEDERAL ELECTION COMMISSION

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$65,791,000
Budget request, fiscal year 2015 .....	67,500,000
Recommended in the bill .....	67,500,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+1,709,000
Budget request, fiscal year 2015 .....	---

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

#### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$67,500,000 for the Salaries and Expenses of the FEC.

#### FEDERAL LABOR RELATIONS AUTHORITY

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$25,500,000
Budget request, fiscal year 2015 .....	25,548,000
Recommended in the bill .....	25,500,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	---
Budget request, fiscal year 2015 .....	- 48,000

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

#### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$25,500,000 for the FLRA for fiscal year 2015.

#### FEDERAL TRADE COMMISSION

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$298,000,000
Budget request, fiscal year 2015 .....	293,000,000
Recommended in the bill .....	293,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	- 5,000,000
Budget request, fiscal year 2015 .....	---

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

#### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$293,000,000 for the Salaries and Expenses of the FTC for fiscal year 2015. The Congressional Budget Office estimates \$100,000,000 of collections from Hart-Scott-Rodino premerger filing fees and \$14,000,000 of

collections from Do-Not-Call list fees will partially offset the appropriation requirement for this account.

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

*Competition.*—The Committee is concerned by the increasing prevalence of foreign acquisitions of U.S.-based pharmaceutical companies that have the potential to reduce U.S.-based research and development pipelines. When successful, these transactions could reduce competition, cut U.S. jobs, and impede innovation, which could deprive patients of future therapies and cures. The Committee is specifically concerned about the impact these transactions will have on the future of competition in the pharmaceutical industry. When reviewing these mergers, the Committee expects the FTC to dutifully consider the cumulative present and future anti-competitive implications of such acquisitions on particular market segments and apply appropriate remedies to effectively preserve competition.

#### GENERAL SERVICES ADMINISTRATION

The General Services Administration (GSA) has undergone reorganization and reform under new leadership, since Congress and the American people learned of the terrible abuses and excesses that took place during a time GSA was flush with money and short on integrity. The Committee appreciates GSA's efforts to rebuild a more humble and successful agency. However, the Committee believes that GSA will benefit from continued Congressional oversight to ensure the changes being put in place today are both effective and long-lasting. To that end, the Committee includes several reporting requirements for fiscal year 2015.

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

for each action. The report shall also include the planned use of takings and exchange authorities during the remainder of the fiscal year, including the costs, benefits, and risks of each action.

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

*State of the Portfolio.*—Not later than 45 days after the date of enactment of this Act, the Administrator shall submit to the House and Senate Appropriations Committees a report on the state of the Public Buildings Service's real estate portfolio for fiscal year 2014. The content included in the report shall be comparable to the tabular information provided in past State of the Portfolio reports, including, but not limited to, the number of leases; the number of buildings; amount of square feet, revenue, expenses by type, and vacant space; top customers by square feet and annual rent; completed new construction, completed major repairs and alternations, and disposals, in total and by region where appropriate.

*Activities Report.*—The Committee directs GSA to submit a report no later than 60 days after the enactment of this Act regarding how it ensures an appropriate level of minority, women, and veteran owned firms participation in its facilities and procurement activities.

#### REAL PROPERTY ACTIVITIES

#### FEDERAL BUILDINGS FUND

#### LIMITATIONS ON AVAILABILITY OF REVENUE

#### (INCLUDING TRANSFERS OF FUNDS)

Limitations on Availability of Revenue:	
Limitation on availability, fiscal year 2014 .....	\$9,370,042,000
Limitation on availability, budget request, fiscal year 2015 ...	9,917,667,000
Recommended in the bill .....	9,130,409,000
Bill compared with:	
Availability limitation, fiscal year 2014 .....	– 239,633,000
Availability limitation, fiscal year 2015 request .....	– 787,258,000

The Federal Buildings Fund (FBF) finances the activities of the Public Buildings Service (PBS), which provides space and services for Federal agencies in a relationship similar to that of landlord and tenant. The FBF, established in 1975, replaces direct appropriations by using income derived from rent assessments, which approximate commercial rates for comparable space and services. The Committee makes funds available through a process of placing limitations on obligations from the FBF as a way of allocating funds for various FBF activities.

#### COMMITTEE RECOMMENDATION

The Committee recommends a limitation on the availability of funds of \$9,130,409,000 for the FBF.

To carry out the purposes of the FBF, the revenues and collections deposited into the FBF shall be available for necessary expenses in the aggregate amount of \$9,130,409,000 of which:



\$420,460,000 is for construction and acquisition, \$965,817,000 is for repairs and alterations, \$5,500,000,000 is for rental of space, and \$2,244,132,000 is for building operations.

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

#### CONSTRUCTION AND ACQUISITION

Limitations on Availability of Revenue:		
Limitation on availability, fiscal year 2014 .....		\$506,178,000
Limitation on availability, budget request, fiscal year 2015 ...		745,449,000
Recommended in the bill .....		420,460,000
Bill compared with:		
Availability limitation, fiscal year 2014 .....		– 85,718,000
Availability limitation, fiscal year 2015 request .....		– 324,989,000

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

#### COMMITTEE RECOMMENDATION

The Committee recommends a limitation of \$420,460,000 for the following specific projects, as proposed in the budget request, in the amounts indicated:

State	Description	Amount
CA .....	Calexico, United States Land Port of Entry .....	\$98,062,000
CA .....	San Ysidro, United States Land Port of Entry .....	\$216,828,000
NY .....	Alexandria Bay, United States Land Port of Entry .....	\$105,570,000

The Committee recommends full funding for the United States Land Port of Entry projects proposed in the fiscal year 2015 budget request in Calexico and San Ysidro, California and Alexandria Bay, New York. With limited resources, the Committee believes these projects represent a critical infrastructure investment in strengthening trade, commerce, and border security with our neighbors to the North and to the South. The Committee directs GSA to work with surrounding communities to develop design plans that incorporate the interests of surrounding commercial and business areas, including pedestrian, parking, and transit design elements.

#### REPAIRS AND ALTERATIONS

Limitations on Availability of Revenue:		
Limitation on availability, fiscal year 2014 .....		\$1,076,823,000
Limitation on availability, budget request, fiscal year 2015 ...		1,256,738,000
Recommended in the bill .....		965,817,000
Bill compared with:		
Availability limitation, fiscal year 2014 .....		– 111,006,000
Availability limitation, fiscal year 2015 request .....		– 290,921,000

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

#### COMMITTEE RECOMMENDATION

The Committee recommends a limitation of \$965,817,000 to remain available until expended for repairs and alterations.

*Major Repairs and Alterations.*—The Committee recommends \$402,282,000 for repairs and alterations projects that exceed the prospectus threshold. The funds are provided to address GSA's highest priority facility needs. The Committee directs GSA to submit a detailed plan, by project, regarding the use of Major Repairs and Alterations funds, not later than 45 days after enactment. GSA is directed to provide notification to the Committee within 15 days prior to any changes in the use of these funds.

*Basic Repairs and Alterations.*—The Committee recommends \$378,535,000 for non-recurring repairs and alterations projects between \$10,000 and the current prospectus threshold of \$2,850,000.

*Fire, Safety, and Life.*—The Committee recommends \$40,000,000 to improve building safety, abate hazardous material, and repair structural deficiencies. These projects include, but are not limited to, fire alarm, sprinkler, electrical, ventilation, heating, and elevator systems.

*Consolidation Activities.*—The Committee recommends \$100,000,000 for the cost of consolidating space. Given the reduction in the Federal workforce and Federal agency budgets, the Committee believes that it is prudent to reduce the GSA building inventory, particularly with regard to the thousands of surplus and underutilized buildings. The Committee appreciates the Administration's commitment to "freeze the footprint" of the Federal government (OMB management procedures memorandum 2013-02) by prohibiting increases in the total square footage of domestic offices and warehouses. Projects selected for consolidation should result in reduced annual rent paid by the agency, not exceed \$10,000,000 in costs, and have an approved prospectus. GSA is required to submit a spend plan and explanation for each project including estimated savings to the Committee on Appropriations before obligating funds.

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

*Real Property Disposal.*—The Committee is disappointed more has not been done to dispose of unused and underutilized space. The Committee recommends \$25,000,000 for the cost of disposing of vacant and underutilized property in GSA's portfolio. The Committee understands the process of disposing of Federal property consists of a series of complicated steps and cost barriers. However, the Committee believes GSA should prioritize shrinking the Federal footprint and recommends dedicated funding to pay for the costs of property disposal. Projects selected for disposal should result in reduced annual operating costs. GSA is required to submit a spend plan and explanation for each project including estimated

savings to the Committee on Appropriations before obligating funds.

#### RENTAL OF SPACE

Limitations on Availability of Revenue:	
Limitation on availability, fiscal year 2014 .....	\$5,387,109,000
Limitation on availability, budget request, fiscal year 2015 ...	5,671,348,000
Recommended in the bill .....	5,500,000,000
Bill compared with:	
Availability limitation, fiscal year 2014 .....	+112,891,000
Availability limitation, fiscal year 2015 request .....	- 171,348,000

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

#### COMMITTEE RECOMMENDATION

The Committee recommends a limitation of \$5,500,000,000 for rental of space. The Committee appreciates that GSA estimates it will slightly reduce the amount of leased space in its inventory in fiscal year 2015. However, given the reduction in staffing in parts of the Federal government and the space consolidation program, the Committee encourages GSA to reduce the amount of leased space in its inventory at a faster pace.

#### BUILDING OPERATIONS

Limitations on Availability of Revenue:	
Limitation on availability, fiscal year 2014 .....	\$2,221,432,000
Limitation on availability, budget request, fiscal year 2015 ...	2,244,132,000
Recommended in the bill .....	2,244,132,000
Bill compared with:	
Availability limitation, fiscal year 2014 .....	+22,700,000
Availability limitation, fiscal year 2015 request .....	---

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

#### COMMITTEE RECOMMENDATION

The Committee recommends a limitation of \$2,244,132,000 for Building Operations and Maintenance. Within this amount, \$1,122,727,000 is for building services and \$1,121,405,000 is for salaries and expenses. Up to five percent of the funds may be transferred between these activities upon the advance notification to the Appropriations Committee. Not later than 60 days after the date of enactment, the Administrator shall submit a spend plan, by region, regarding the use of these funds to the Appropriations Committee. The recommendation will provide for a reduction of 334 full-time equivalents from the fiscal year 2014 level. The Com-

mittee appreciates GSA's efforts to streamline operations and right size staffing.

#### GENERAL ACTIVITIES

##### GOVERNMENT-WIDE POLICY

Appropriation, fiscal year 2014 .....	\$58,000,000
Budget request, fiscal year 2015 .....	59,206,000
Recommended in the bill .....	58,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	— — —
Budget request, fiscal year 2015 .....	– 1,206,000

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

##### COMMITTEE RECOMMENDATION

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

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

Where multiple green building rating systems have been recommended by GSA as suitable for government use, GSA should encourage competition among systems and savings for Federal agencies and U.S. taxpayers by directly and clearly encouraging Federal agencies to use any recommended system that meets their needs on a project-by-project basis. When recommended systems are equivalent with respect to ease of use and other features, the Federal government should select the system with the lowest operation and certification cost for each project so that agencies and taxpayers can fully realize cost savings. The Federal government should evaluate certification systems consistent with the National Technology Transfer and Advancement Act of 1996 (P.L. 104–113) and OMB Circular A–119, and a strong preference should always be expressed for systems that are developed as voluntary consensus standards.

Greening projects for Federal buildings should not be undertaken unless GSA can clearly justify that the additional expenses will be more than offset by a reduction in subsequent operating expenses as a result of the project.

*GSA contracting issues.*—The Committee remains concerned about untimely payments between prime contractors and subcontractors. Small businesses are often subcontractors and late payments from prime contractors create serious cash flow management problems for these employers. Following up on the guidance in the previous fiscal year, the Committee directs GSA to make publicly available the list of untimely contractors through the Federal Awardee Performance and Integrity Information System, as specified in section 1334 of the Small Business Jobs Act of 2010. Further, the Committee requests a report no later than 60 days after enactment of this Act that describes steps taken by each member of the Federal Acquisition Regulations Council to educate their contracting officers on evaluating the performance of the prime contractors with a history of unjustified untimely payments.

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

#### OPERATING EXPENSES

##### (INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2014 .....	\$63,466,000
Budget request, fiscal year 2015 .....	61,049,000
Recommended in the bill .....	61,049,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	–2,417,000
Budget request, fiscal year 2015 .....	– – –

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

#### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$61,049,000 for operating expenses. Within the amount provided under this heading, \$26,328,000 is for Real and Personal Property Management and Disposal, \$25,729,000 is for the Office of the Administrator, and \$8,992,000 is for the Civilian Board of Contract Appeals.

*Federal Real Property Profile.*—GSA is charged with compiling the Federal Real Property Profile. Numerous studies have found that this profile contains a significant amount of inaccurate information. The Committee is outraged that the Federal government cannot provide an accurate accounting to the American public of all the property that it owns. The Committee expects GSA to work with agencies across government to improve the data contained in this report and improve transparency to the American taxpayer. Within 90 days of enactment of this Act, GSA shall report to the Appropriations Committees on steps taken to improve the quality of the profile.

## OFFICE OF INSPECTOR GENERAL

Appropriation, fiscal year 2014 .....	\$65,000,000
Budget request, fiscal year 2015 .....	66,978,000
Recommended in the bill .....	65,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	— — —
Budget request, fiscal year 2015 .....	– 1,978,000

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

## COMMITTEE RECOMMENDATION

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

## ALLOWANCES AND OFFICE STAFF FOR FORMER PRESIDENTS

Appropriation, fiscal year 2014 .....	\$3,550,000
Budget request, fiscal year 2015 .....	3,344,000
Recommended in the bill .....	1,672,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	– 1,878,000
Budget request, fiscal year 2015 .....	– 1,672,000

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

## COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$1,672,000 for allowances and office staff for former Presidents.

## FEDERAL CITIZEN SERVICES FUND

## (INCLUDING TRANSFERS OF FUNDS)

Appropriation, fiscal year 2014* .....	\$50,804,000
Budget request, fiscal year 2015 .....	53,294,000
Recommended in the bill .....	53,294,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+ 2,490,000
Budget request, fiscal year 2015 .....	— — —

\*Funding for this activity includes amounts previously provided under the heading "Electronic Government Fund". The budget request proposes to combine funding for the "Electronic Government Fund" and "Federal Citizen Services Fund" in Fiscal Year 2015.

The Committee combines the funding and authorities of the Federal Citizen Services Fund and the Electronic Government Fund in fiscal year 2015 as proposed by the budget request. The missions and purposes of the two funds are similar, creating opportunities

for improved services, efficiency and savings through the consolidation of appropriations and authorities. While these funds were created at different periods of time and developed different programs, they share a common objective—making it easier for citizens to understand and interact with their government. Whether that means delivering information in the mail or in a tweet, answering questions on the phone or on-line, or tracking grants and business opportunities, the purpose is to provide electronic or other methods of providing access and understanding of Federal information, benefits, and services to citizens, businesses, local governments, and the media.

#### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$53,294,000 for the Federal Citizen Services Fund. The Committee expects the funds provided for these activities, combined with efficiency gains and resource prioritization will result in increased delivery of information to the public and in the ease of transaction with the government.

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

#### ADMINISTRATIVE PROVISIONS—GENERAL SERVICES ADMINISTRATION

##### (INCLUDING TRANSFER OF FUNDS)

Section 507. The Committee continues the provision providing authority for the use of funds for the hire of motor vehicles.

Section 508. The Committee continues the provision providing that funds made available for activities of the Federal Buildings Fund may be transferred between appropriations with advance approval of the Appropriations Committee.

Section 509. The Committee continues the provision requiring funds proposed for developing courthouse construction requests to meet appropriate standards and the priorities of the Judicial Conference.

Section 510. The Committee continues the provision providing that no funds may be used to increase the amount of occupiable square feet, provide cleaning services, security enhancements, or any other service usually provided, to any agency which does not pay the assessed rent.

Section 511. The Committee continues the provision that permits GSA to pay small claims (up to \$250,000) made against the Federal government.

Section 512. The Committee continues the provision requiring the Administrator to ensure that the delineated area of procurement for all lease agreements is identical to the delineated area included in the prospectus unless prior notice is given to the committees of jurisdiction.

## MERIT SYSTEMS PROTECTION BOARD

## SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2014 .....	\$45,085,000
Budget request, fiscal year 2015 .....	42,645,000
Recommended in the bill .....	43,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	- 2,085,000
Budget request, fiscal year 2015 .....	+355,000

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

## COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$43,000,000 for the MSPB. The recommendation includes a transfer of \$2,345,000 from the Civil Service Retirement and Disability Fund. The Committee is aware of the unprecedented increase in workload that MSPB had in fiscal year 2014 with historic levels of appeals and has provided additional funds above the request to help address the increased workload.

## NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

## OPERATING EXPENSES

Appropriation, fiscal year 2014 .....	\$370,000,000
Budget request, fiscal year 2015 .....	360,000,000
Recommended in the bill .....	360,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	- 10,000,000
Budget request, fiscal year 2015 .....	---

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

## COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$360,000,000 for the Operating Expenses of NARA for fiscal year 2015. The Committee commends the Archives for finding savings within their operations for fiscal year 2015. In times of budget constraints, the Archives is an example of an agency that is actively saving the American taxpayer money, while still ably executing their mission. In addition, the Committee encourages NARA to leverage private sector records management capabilities, where private vendors have invested their own capital to develop facilities that are compliant with NARA's stringent building standards.



## OFFICE OF INSPECTOR GENERAL

Appropriation, fiscal year 2014 .....	\$4,130,000
Budget request, fiscal year 2015 .....	4,130,000
Recommended in the bill .....	4,130,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	---
Budget request, fiscal year 2015 .....	---

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

## COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$4,130,000 for the OIG for fiscal year 2015.

## REPAIRS AND RESTORATION

Appropriation, fiscal year 2014 .....	\$8,000,000
Budget request, fiscal year 2015 .....	7,600,000
Recommended in the bill .....	7,600,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	- 400,000
Budget request, fiscal year 2015 .....	---

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

## COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$7,600,000 for repairs and restoration for fiscal year 2015.

NATIONAL HISTORICAL PUBLICATIONS AND RECORDS COMMISSION  
GRANTS PROGRAM

Appropriation, fiscal year 2014 .....	\$4,500,000
Budget request, fiscal year 2015 .....	5,000,000
Recommended in the bill .....	5,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+500,000
Budget request, fiscal year 2015 .....	---

The National Historical Publications and Records Commission (NHPRC) program provides for grants to preserve and publish records that document American history. Administered within the National Archives and Records Administration, the NHPRC helps State, local, and private institutions preserve non-Federal records, helps publish the papers of major figures in American history, and helps archivists and records managers improve their techniques, training, and ability to serve a range of information users.

## COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$5,000,000 NHPRC for fiscal year 2015.

## NATIONAL CREDIT UNION ADMINISTRATION

## COMMUNITY DEVELOPMENT REVOLVING LOAN FUND

Appropriation, fiscal year 2014 .....	\$1,200,000
Budget request, fiscal year 2015 .....	1,071,000
Recommended in the bill .....	2,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+800,000
Budget request, fiscal year 2015 .....	+929,000

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

## COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$2,000,000 for the National Credit Union Administration's CDRLF for technical assistance grants for fiscal year 2015. The Committee expects the CDRLF to continue making loans from their available funds derived from repaid loans and interest earned on previous loans to designated credit unions.

## OFFICE OF GOVERNMENT ETHICS

## SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$15,325,000
Budget request, fiscal year 2015 .....	15,420,000
Recommended in the bill .....	15,420,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+95,000
Budget request, fiscal year 2015 .....	— —

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

## COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$15,420,000 for the OGE.

## OFFICE OF PERSONNEL MANAGEMENT

## SALARIES AND EXPENSES

## (INCLUDING TRANSFER OF TRUST FUNDS)

Appropriation, fiscal year 2014 .....	\$214,335,000
Budget request, fiscal year 2015 .....	214,464,000
Recommended in the bill .....	214,335,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	---
Budget request, fiscal year 2015 .....	- 129,000

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

## COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$95,910,000 for the General Fund. The Committee also recommends \$118,425,000 for administrative expenses, to be transferred from the appropriate trust funds.

As part of OPM's mission to recruit and hire the most talented and diverse Federal workforce, the Committee encourages Federal agencies to increase recruitment efforts within the United States territories.

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

The Committee has heard concerns about the continued exclusion of cost-of-living adjustments (COLA) from the base pay used to calculate the amount of Federal employee retirement annuities for Federal employees in non-foreign areas. COLA's exclusion from this calculation results in a standard of living discrepancy between retired Federal employees who reside in the contiguous States and

those who reside in non-foreign areas, and has resulted in significant and ongoing litigation. The Committee expects OPM to re-examine its current calculation with regards to Federal employee retirement annuities.

#### OFFICE OF INSPECTOR GENERAL

##### SALARIES AND EXPENSES

(INCLUDING TRANSFER OF TRUST FUNDS)

Appropriation, fiscal year 2014 .....	\$26,024,000
Budget request, fiscal year 2015 .....	25,724,000
Recommended in the bill .....	25,724,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	- 300,000
Budget request, fiscal year 2015 .....	- - -

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

#### COMMITTEE RECOMMENDATION

The Committee recommends a general fund appropriation of \$4,384,000 for the OIG. In addition, the recommendation provides \$21,340,000 from appropriate trust funds.

#### OFFICE OF SPECIAL COUNSEL

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$20,764,000
Budget request, fiscal year 2015 .....	21,452,000
Recommended in the bill .....	21,452,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+688,000
Budget request, fiscal year 2015 .....	- - -

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

rights of military service members under the Uniformed Services Employment and Re-employment Rights Act.

#### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$21,452,000 for the OSC.

#### POSTAL REGULATORY COMMISSION

##### SALARIES AND EXPENSES

##### (INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2014 .....	\$14,152,000
Budget request, fiscal year 2015 .....	15,283,000
Recommended in the bill .....	14,152,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	— —
Budget request, fiscal year 2015 .....	– 1,131,000

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

#### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation, out of the Postal Fund, of \$14,152,000 for the Postal Regulatory Commission.

#### PRIVACY AND CIVIL LIBERTIES OVERSIGHT BOARD

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$3,100,000
Budget request, fiscal year 2015 .....	8,008,000
Recommended in the bill .....	4,500,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+1,400,000
Budget request, fiscal year 2015 .....	– 3,508,000

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

#### COMMITTEE RECOMMENDATION

The Committee recommends \$4,500,000 for the Board.

## RECOVERY ACCOUNTABILITY AND TRANSPARENCY BOARD

## SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$20,000,000
Budget request, fiscal year 2015 .....	20,000,000
Recommended in the bill .....	15,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	– 5,000,000
Budget request, fiscal year 2015 .....	– 5,000,000

The Recovery Accountability and Transparency Board (Recovery Board) was authorized in the American Recovery and Reinvestment Act of 2009 (Public Law 111–5) (Recovery Act). The Disaster Relief Appropriations Act of 2013 extended the Board’s authorization for two years and expanded its responsibilities to process, track, and oversee the \$60.2 billion in Hurricane Sandy spending. In addition, the Board assists other government entities investigate fraud, waste, and abuse by providing data analytic support through the Board’s Recovery Operations Center. The board is scheduled to sunset on September 30, 2015.

## COMMITTEE RECOMMENDATION

The Committee recommends \$15,000,000 for the Recovery Board.

## SECURITIES AND EXCHANGE COMMISSION

## SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$1,350,000,000
Budget request, fiscal year 2015 .....	1,700,000,000
Recommended in the bill .....	1,400,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+50,000,000
Budget request, fiscal year 2015 .....	– 300,000,000
Reserve Fund limitation, fiscal year 2015 .....	– 70,000,000

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

## COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$1,400,000,000 for the SEC for fiscal year 2015. The Committee designates not less than \$9,239,000 for Office of Inspector General and \$68,872,000 for the Division of Economic and Risk Analysis.

*Reserve Fund/Information Technology.*—The Committee is supportive of the SEC’s prioritization of robust and effective information technology (IT) systems within the Commission. The SEC has indicated the use of the Dodd-Frank mandatory Reserve Fund to support the Commission’s IT initiatives. However, this fund is not overseen by Congress and it is left to the discretion of the Commission as to its use. The Committee believes emergency reserve funds should be used for natural disaster emergencies and other crises, not discretionary priorities within a Federal agency. While the

Committee does not support the use of the Reserve Fund, an increase to IT funding is provided through the Commission's overall appropriation. The Committee's recommended funding level for IT initiatives increases the overall funding level by \$50,000,000 specifically to support IT funding priorities. The Committee includes a limitation (Section 625) prohibiting funds from the Reserve Fund from being used by the Commission.

*Economic Analysis.*—Since 2001, the SEC's budget has increased almost 300 percent. Based on the increases Congress has provided, the Commission should be able to provide for comprehensive economic analysis before promulgating rules that affect the capital markets. It appears that thorough economic analysis has not always been done before Commission rulemakings, and courts have overturned SEC rules due to insufficient economic examination. As the agency in charge of overseeing U.S. capital markets, economic analysis should be a cornerstone to all agency rulemaking. The Committee's recommendation fully funds the Division of Economic and Risk Analysis to support increased hiring of economists to perform economic analysis before and after Commission rulemakings to better enhance the understanding of the economic impacts of the Commission's rulemakings. The Committee expects the SEC to expand this division and prioritize nonpartisan economic analysis as a fundamental part of the Commission's rulemaking process.

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

*Money Market Funds.*—The Committee remains concerned with the Commission's proposal to further regulate money market funds. The Committee expects that the final rules will take into account the substantive concerns of stakeholders who use these products for short term financing needs. Impairing or restricting the use of money market funds could potentially result in a decrease in the ability of these products to provide liquidity, potentially resulting in hundreds of market participants issuing longer-term debt, significantly increasing their funding costs, slowing expansion rates, and depressing job and economic growth. The Committee believes before the final rules are promulgated with respect to money market funds, rigorous economic analysis should be conducted, including a thorough review of all submitted comments. Specifically, the final rules should carefully consider how any proposed changes would affect: (1) investor returns and cash management efficiencies; (2) the borrowing costs for businesses and governments that access money markets for financing purposes; (3) the concentration and capacity among providers of short-term financing; (4) efficiency, competition, tax consequences, and capital formation; and (5) the effectiveness of floating the NAV as a tool to prevent run risk.

*Organizational Structure.*—The Committee remains concerned that a lack of managerial accountability, focus, prioritization, and internal communication hampers the effectiveness of the SEC. The Committee has concurred with the recommendation put forth in the Boston Consulting Group (BCG) report that the SEC must reorganize in order to become more efficient. While progress has been made in reorganizing certain offices, the Committee believes there is more to be done to make the Commission better able to respond to dynamic markets. The Committee received the Commission's report from fiscal year 2014, but believes there is still work to be done in this area. The Committee again directs the SEC to provide an updated report on a reorganization plan outlining areas of improvement. Within the report the Committee directs the SEC to undertake a review of the overall organizational structure. This report is to be delivered to the Committees on Appropriations of the House and Senate within 90 days of enactment of this Act.

*Disclosures.*—Corporate disclosures are at the core of investor protection, but disclosures must be timely and relevant in order to be effective. Voluminous disclosures encourage confusion while discouraging retail shareholder participation in corporate elections and proposals. The system must be overhauled, as the Commission has recently acknowledged, to eliminate obsolete disclosures and make disclosures more relevant to investors. The Committee received the Commission's report from fiscal year 2014 and understands that this is an important issue for the Commission. The Committee directs the Commission to submit an updated report on SEC's efforts to modernize disclosure requirements within 90 days of enactment of this Act.

*Capital Formation.*—The Committee believes the SEC should do more to facilitate capital formation. The Committee strongly encourages the SEC to prioritize and issue rule proposals, in addition to the provisions included in the Jumpstart Our Business Startups Act (P.L. 112–106), to implement a majority of the recommendations made by the SEC's Government-Business Forum on Small Business and its Advisory Committee on Small and Emerging Companies. The Committee also encourages the Commission to propose rules for public comment that would modernize the Business Development Company regulatory infrastructure.

*Proxy Advisory Firms.*—The Committee is concerned with the conflicts of interest surrounding proxy advisory firms. The lack of disclosure, transparency, and accountability is troubling for market participants who rely on these companies for advice and analysis. The Committee believes the SEC should carefully consider the opinions expressed at the Commission's roundtable on proxy advisory firm services in late 2013. The Committee expects the Commission to keep the Committee informed of any changes to its current guidance on this issue.

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

*Copyright Infringement.*—The Committee is concerned about the potential for non-U.S. companies seeking access to the U.S. capital markets that rely upon business models that facilitate or engage in copyright infringement. There are media reports that companies



that have been named in the U.S. Trade Representative's Notorious Market Report have expressed intentions to register their securities for sale in the U.S. in an initial public offering. The Committee expects the SEC to work with other Federal agencies to take appropriate action, including with respect to the oversight of the listing standards of the national securities exchanges, to ensure that companies identified by an agency of the U.S. Government as engaging in practices that harm American businesses through the infringement of intellectual property rights are not permitted to access U.S. capital markets.

*Cross Border Application of Title VII of the Dodd-Frank Act.*—The Committee believes that the rules regarding the extraterritorial or “cross border” application of Title VII of the Dodd-Frank Act should be promulgated jointly by the SEC and the Commodity Futures Trading Commission (CFTC). The current lack of regulatory coordination between U.S. regulators does not provide a cohesive landscape for investors, market participants and foreign regulators. The Committee is also concerned that unintended market fragmentation may be occurring which may negatively impact liquidity in multiple asset classes and impede access for some market participants. To avoid this, the Committee strongly encourages the SEC and CFTC to work swiftly toward promulgating one rule, to better coordinate their approach with foreign regulators and to recognize comparable non-U.S. derivatives regulatory regimes.

*Volcker “Interagency Working Group.”*—The Committee believes that there remain significant ambiguities around implementation of the Volcker Rule and interpretations by market participants that ultimately impact end-users. This uncertainty is exacerbated by regulatory coordination challenges and questions regarding the consistency of examinations, inspections, enforcement, data analysis, and reporting, for which the members of the Interagency Working Group should promptly develop and share a transparent plan with bank holding companies and their affiliates and other impacted entities. To date, it is concerning that the Interagency Working Group has published responses to very limited market inquiries. Specifically, the Committee believes that the Interagency Working Group should create a centralized and coordinated process for developing and disseminating guidance, including answering inquiries regarding interpretation and examination issues. The Interagency Working Group should also ensure that direction is clear, not contradictory, across the five implementing regulators and provided on a timely basis before examinations and enforcement actions are taken.

*Collateralized Loan Obligations.*—The Committee believes the final Volcker Rule mistakenly and unnecessarily included collateralized loan obligations (CLOs) in a prohibition designed to restrict bank ownership in certain covered fund investments. The Committee notes that CLOs have proven to be a critical source of funding for U.S. businesses over the last 20 years and have provided over \$300 billion in financing to U.S. companies. CLO investments by banks and their affiliates did not contribute to the financial crisis. The Committee is disappointed with the temporary delay announced by the Volcker Interagency Working Group to either restructure or divest of CLOs that violate the covered fund definitions. The Committee strongly encourages regulators to re-

consider the delay and instead exclude all CLOs from the final Volcker Rule. This requirement has the potential to cause significant, immediate, and permanent loss of capital for market participants that hold these securities and are still recovering from the financial crisis and unnecessarily impair reliable financing to thousands of U.S. businesses.

The Committee believes the SEC should undertake all statutory rulemakings of the Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank Act) and the Jumpstart Our Business Startups Act (JOBS Act) before undertaking any discretionary rulemakings.

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

#### SELECTIVE SERVICE SYSTEM

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$22,900,000
Budget request, fiscal year 2015 .....	22,900,000
Recommended in the bill .....	21,500,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	-1,400,000
Budget request, fiscal year 2015 .....	-1,400,000

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

#### COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$21,500,000 for the Selective Service System.

#### SMALL BUSINESS ADMINISTRATION

The Small Business Administration (SBA) assists small businesses through programs including loans, grants, and contracting preferences. These programs maintain and strengthen an economy that depends on small businesses for 60 to 80 percent of job creation. SBA programs also serve disadvantaged populations so that these small business enterprises may overcome economic and social obstacles to success.

The recommendation provides a total of \$861,941,000 for the SBA for fiscal year 2015. Detailed guidance for the SBA appropriations accounts is presented below.

##### SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$250,000,000
Budget request, fiscal year 2015 .....	256,882,000
Recommended in the bill .....	253,882,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+3,882,000
Budget request, fiscal year 2015 .....	-3,000,000

## COMMITTEE RECOMMENDATION

The Committee recommends \$253,882,000 for the salaries and expenses of the SBA for fiscal year 2015.

*“True” Small Businesses.*—The Committee is concerned with the shrinking number of small business loans between \$50,000 and \$350,000. These loans have been decreasing since 2007, and yet often these loans are for “true” small businesses which have under \$5 million in sales and employ less than five people. The Committee believes the SBA should especially focus on these “true” small businesses and less on larger businesses in “high-growth” areas that have more capacity and access to capital. The Committee is supportive of the Small Loan Advantage Program and encourages the SBA to continue to focus their lending efforts in this area.

*Lender Oversight.*—The Committee remains concerned about the quality of lender oversight at SBA. SBA’s loan programs depend on an array of outside parties to be executed. In fiscal year 2011, the SBA Office of Inspector General (OIG) found that more than half of loan dollars guaranteed by the SBA were made using delegated authorities with limited oversight. In an OIG report released June 6, 2014, the OIG found that the SBA’s Loan Guarantee Processing Center (LGPC) “emphasized quantity over quality for 7(a) loan reviews”, and loan specialists were not provided adequate guidance and training to conduct 7(a) loan review assignments. The report also cited a decrease in staff assigned to loan reviews, while at the same time an increase in loan size and complexity.

The Committee has consistently provided SBA with robust resources and expects the SBA to appropriately fund the LGPC in order to provide a thorough review of all loans made by the center. SBA loans made without an effective review process leaves taxpayers on the hook for any defaults. The Committee expects SBA to adopt the recommendations included in the OIG report and will continue to monitor the SBA’s progress in this area.

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

## ENTREPRENEURIAL DEVELOPMENT PROGRAMS

Appropriation, fiscal year 2014 .....	\$196,165,000
Budget request, fiscal year 2015 .....	197,825,000
Recommended in the bill .....	197,825,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+1,660,000
Budget request, fiscal year 2015 .....	— — —

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

## COMMITTEE RECOMMENDATION

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

## ENTREPRENEURIAL DEVELOPMENT PROGRAMS

	<i>[In thousands of dollars]</i>
7(j) Technical Assistance .....	\$2,800
Boots to Business .....	7,500
Entrepreneurship Education .....	7,025
HUBZone Program .....	3,000
Microloan Technical Assistance .....	20,000
National Women's Business Council .....	1,000
Native American Outreach .....	2,000
PRIME Technical Assistance .....	5,000
SCORE .....	9,000
Small Business Development Centers (SBDCs) .....	115,000
State & Trade Export Promotion (STEP) .....	8,000
Veterans Business Outreach Centers (VBOC) .....	2,500
Women's Business Centers (WBC) .....	15,000
Total, Entrepreneurial Development Programs .....	\$197,825

The SBA shall not reduce these non-credit programs from the amounts specified above and the SBA shall not merge any of the non-credit programs without advance written approval from the Committee. The Committee recommendation includes funding above the request level for Boots to Business, HUBZone, National Women's Business Council, PRIME, SCORE, Small Business Development Center (SBDC) Program, State and Trade Export Promotion (STEP) program, and Women's Business Centers (WBC).

*Women's Business Centers (WBC).*—The Committee notes the absence of Women's Business Centers (WBC) serving many of the U.S. territories and other U.S. insular areas, and recommends that the SBA consider including these areas in WBC services.

## OFFICE OF INSPECTOR GENERAL

Appropriation, fiscal year 2014 .....	\$19,000,000
Budget request, fiscal year 2015 .....	19,400,000
Recommended in the bill .....	19,400,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+400,000
Budget request, fiscal year 2015 .....	— —

## COMMITTEE RECOMMENDATION

The Committee recommends \$19,400,000 for the Office of Inspector General of the SBA for fiscal year 2015.

## OFFICE OF ADVOCACY

Appropriation, fiscal year 2014 .....	\$8,750,000
Budget request, fiscal year 2015 .....	8,455,000
Recommended in the bill .....	8,750,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	— —
Budget request, fiscal year 2015 .....	+295,000

## COMMITTEE RECOMMENDATION

The Committee recommends \$8,750,000 for the Office of Advocacy of the SBA for fiscal year 2015. The Committee supports the Office's mission to reduce regulatory burdens that Federal policies impose on small businesses and to maximize the benefits small businesses receive from the government. The Committee is disappointed that the Administration proposed reducing resources for the Office.

## BUSINESS LOANS PROGRAM ACCOUNT

## (INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2014 .....	\$263,160,000
Budget request, fiscal year 2015 .....	195,226,000
Recommended in the bill .....	195,226,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	- 67,934,000
Budget request, fiscal year 2015 .....	- - -

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

## COMMITTEE RECOMMENDATION

The Committee recommends a total of \$195,226,000 for the Business Loans Program Account for fiscal year 2015. Of the amount appropriated, \$147,726,000 is for administrative expenses related to business loan programs. The amount provided for administrative expenses may be transferred to and merged with the appropriation for SBA salaries and expenses to cover the common overhead expenses associated with business loans.

The amount provided for loan subsidies is reduced from the fiscal year 2014 level because subsidy rates have declined. The amount provided will support the same level of lending but requires fewer government subsidy dollars. The recommendation includes \$45,000,000 for the subsidy cost of the 504 certified development program. This funding will help to stimulate small business investment and will contribute to economic growth. The effect of small businesses on the economy is considerable. Firms employing fewer than 500 employees comprise about 99.7 percent of all businesses in the nation and employ roughly half of all private sector employees. The subsidy funding provided in this account will help to ensure the continued strength of the small business sector.

The recommendation also includes \$2,500,000 in loan subsidy for the Microloan Program. The amount provided is estimated to support \$25,000,000 in microloans.

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

## DISASTER LOANS PROGRAM ACCOUNT

## (INCLUDING TRANSFERS OF FUNDS)

Appropriation, fiscal year 2014 .....	\$191,900,000
Budget request, fiscal year 2015 .....	186,858,000
Recommended in the bill .....	186,858,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	- 5,042,000
Budget request, fiscal year 2015 .....	- - -

## COMMITTEE RECOMMENDATION

As required by the Federal Credit Reform Act of 1990, the Congress is required to appropriate an amount sufficient to cover the subsidy costs associated with all direct loan obligations and loan guarantee commitments made in fiscal year 2015, as well as the administrative expenses of the loan programs. The Committee recommends a total of \$186,858,000 for administrative expenses for fiscal year 2015. The Committee provides \$1,000,000 for the Office of Inspector General for audits and reviews of the disaster loans program and \$9,000,000 may be transferred to Salaries and Expenses for administrative expenses.

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

*Report on Expansion of the Disaster Loan Program.*—The Committee directs the SBA to coordinate with Federal Emergency Management Agency (FEMA) to evaluate and report on: (1) the feasibility of expanding the SBA Disaster Loan Program to applicants applying outside of a Presidential disaster declaration; and (2) the feasibility of expanding the SBA Disaster Loan Program to include pre-disaster mitigation options that will fulfill FEMA's hazard mitigation standards in reducing a structure's long-term flood risk and mitigating potential damage from future disasters. The first report should review if eligible activities of the program could include pre-disaster mitigation projects that adhere to FEMA's standards of mitigation activities that significantly reduce a structure's long-term flood risk and weigh the financial exposure of the SBA against the potential reduction of claims payments from the National Flood Insurance Program (NFIP). The second report should include a review of whether offering these loans would sustainably reduce exposure to flood risk, as well as flood insurance premium cost. The SBA should consider potential applicants that are classified by FEMA and the National Flood Insurance Program as high-risk and severe repetitive loss. In the report, the SBA shall coordinate with FEMA to weigh the financial exposure of the SBA against the potential reduction of claims payments from the NFIP.

The Committee directs the SBA to submit the reports to the Committees on Appropriations of the House and Senate, and the House and Senate Committees on Small Business no later than 90 days after enactment of this Act.

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

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

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

Section 513. The Committee continues a provision for the SBA authorizing transfers of up to five percent of any SBA appropriation to other appropriations, provided that transfers do not increase an appropriation by more than 10 percent. The provision also requires that transfers be treated as a reprogramming of funds.

UNITED STATES POSTAL SERVICE  
PAYMENT TO THE POSTAL SERVICE FUND

Appropriation, fiscal year 2014 .....	\$70,751,000
Budget request, fiscal year 2015 .....	70,371,000
Recommended in the bill .....	58,342,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	– 12,409,000
Budget request, fiscal year 2015 .....	– 12,029,000

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

COMMITTEE RECOMMENDATION

The Committee recommends appropriations totaling \$58,342,000 for Payment to the Postal Service Fund. In prior years, these funds were provided as an advance. The House-passed budget resolution (H. Con. Res. 96) does not allow for this funding to continue to be provided as an advance. The Committee believes that the funding provided in this appropriation should be provided in the year in which the estimated costs occur.

The recommendation provides for the USPS' estimate of free mail for the blind (\$48,773,000), overseas voting (\$746,000), reconciliation of prior year cost adjustment (–\$20,177,000) and \$29,000,000 for revenue forgone as authorized by 39 U.S.C. 2401(d).

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

Title 39 of the U.S. Code requires the Postal Service to provide the public with notice prior to closing or consolidating a post office. The Committee understands that it is the Postal Service's policy to inform Member of Congress' district and Washington, D.C. offices when the public receives notice. The Committee directs the Postal Service keep Members of Congress informed of Postal Service activities impacting their constituents and expects the Postal Service to ensure that Members of Congress are appropriately informed simultaneously or prior to all public notices.

## OFFICE OF INSPECTOR GENERAL

## SALARIES AND EXPENSES

## (INCLUDING TRANSFER OF FUNDS)

Appropriation, fiscal year 2014 .....	\$241,468,000
Budget request, fiscal year 2015 .....	243,883,000
Recommended in the bill .....	243,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	+1,532,000
Budget request, fiscal year 2015 .....	– 883,000

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

## COMMITTEE RECOMMENDATION

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

## UNITED STATES TAX COURT

## SALARIES AND EXPENSES

Appropriation, fiscal year 2014 .....	\$53,453,000
Budget request, fiscal year 2015 .....	52,300,000
Recommended in the bill .....	50,000,000
Bill compared with:	
Appropriation, fiscal year 2014 .....	– 3,453,000
Budget request, fiscal year 2015 .....	– 2,300,000

The U.S. Tax Court adjudicates controversies involving deficiencies in income, estate, and gift taxes. The Court also has jurisdiction to determine deficiencies in certain excise taxes, to issue declaratory judgments in the areas of qualifications of retirement plans and exemptions of charitable organizations, and to decide certain cases involving disclosure of tax information by the Commissioner of the Internal Revenue Service.

## COMMITTEE RECOMMENDATION

The Committee recommends an appropriation of \$50,000,000 for the U.S. Tax Court.

## TITLE VI—GENERAL PROVISIONS—THIS ACT

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

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

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

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



Section 605. The Committee continues the provision prohibiting the use of funds to engage in activities that would prohibit the enforcement of section 307 of the 1930 Tariff Act.

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

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

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

Section 609. The Committee continues the provision providing that fifty percent of unobligated balances may remain available through September 30, 2016, for certain purposes.

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

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

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

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

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

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

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

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

Section 618. The Committee continues the provision requiring certain agencies to provide quarterly reports on unobligated balances after the end of the quarter.

Section 619. The Committee continues the provision requiring certain agencies in this Act to consult with the General Services Administration before seeking new office space or making alterations to existing office space.

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

Section 621. The Committee modifies the provision prohibiting funding for certain czars including the Director of the White House Office of Health Reform, the Assistant to the President for Energy and Climate Change, the Senior Advisor to the Secretary of the Treasury assigned to the Presidential Task Force on the Auto Industry and Senior Counselor for Manufacturing Policy, and the White House Director of Urban Affairs, or any substantially similar positions.

Section 622. The Committee continues the provision prohibiting funding made available by this Act to be used to enter into a contract, memorandum of understanding, or cooperative agreement with, make a grant to, or provide a loan or loan guarantee to, any corporation that has any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, where the awarding agency is aware of the unpaid tax liability, 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 623. The Committee continues the provision prohibiting funding made available by this Act to be used to enter into a contract, memorandum of understanding, or cooperative agreement with, make a grant to, or provide a loan or loan guarantee to, any corporation that was convicted of a felony criminal violation under any Federal law within the preceding 24 months, where the awarding agency is aware of the conviction, 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 624. The Committee includes language providing for several appropriated mandatory accounts. These are accounts where authorizing language requires the payment of funds. The budget request assumes the following estimated cost for the programs ad-

dressed 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 the Payment to the Civil Service Retirement and Disability Fund.

Section 625. The Committee includes language prohibiting the obligation of funds in fiscal year 2015 from the Securities and Exchange Commission Reserve Fund established by the Dodd-Frank Wall Street Reform and Consumer Protection Act. The Committee believes the Commission should request the level of funding it believes is necessary in any given fiscal year and not have access to reserve funding that is outside of the Congressional review process.

Section 626. The Committee includes language prohibiting funds for the Securities and Exchange Commission to require the disclosure of political contributions, contributions to tax exempt organizations, or dues paid to trade associations.

Section 627. The Committee includes a provision extending the Multinational Species Conservation Fund Semipostal Stamp Act of 2010. The National Strategy for Combating Wildlife Trafficking calls for the extension of the requirement that the Postal Service print the Multinational Species Conservation Funds Semipostal Stamp as an important, consumer-driven source of funding for Federal antitrafficking efforts. The provision requires the Postal Service to continue printing the stamp through 2017 and to offer consumers additional stamps depicting endangered species supported by the Multinational Species Conservation Fund.

Section 628. The Committee includes language requiring certain regulatory agencies to provide a report on increasing public participation in rulemaking, improving coordination among Federal agencies, and identifying ineffective or excessively burdensome regulations.

Section 629. The Committee includes language prohibiting contracts for services to train Executive Branch employees to support or defeat legislation pending before Congress.

Section 630. The Committee includes language prohibiting funds for the Internal Revenue Service (IRS) to destroy, deface, or dispose of records in contravention of the Federal Records Act (FRA) and to require the Archivist to report on IRS compliance with the FRA.

Section 631. The Committee includes language prohibiting funds to require the disclosure by a provider of electronic communications service or a remote computing services of wire or electronic communications that is in electronic storage by any other than a means authorized under section 2703(b)(1)(A) of title 18 of the United States Code.

Section 632. The Committee includes language amending section 716 of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

TITLE VII—GENERAL PROVISIONS—GOVERNMENT-WIDE  
DEPARTMENTS, AGENCIES, AND CORPORATIONS  
(INCLUDING TRANSFER OF FUNDS)

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

Section 702. The Committee continues the provision establishing price limitations on vehicles to be purchased by the Federal Government with an exemption for the purchase of electric, plug-in hybrid electric, and hydrogen fuel cell vehicles.

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

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

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

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

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

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

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

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

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

Section 712. The Committee continues, with modification, the provision requiring agencies to certify that a Schedule C appointment was not created solely or primarily to detail the employee to the White House.

Section 713. The Committee continues the provision prohibiting the payment of any employee who prohibits, threatens or prevents another employee from communicating with Congress.

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

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

Section 716. The Committee continues the provision prohibiting any Federal agency from disclosing an employee's home address to

any labor organization, absent employee authorization or court order.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 731. The Committee continues the provision that prohibits Executive Branch agencies from creating prepackaged news

stories that are broadcast or distributed in the United States unless the story includes a clear notification within the text or audio of such news story that the prepackaged news story was prepared or funded by that executive branch agency. This provision confirms the opinion of the Government Accountability Office dated February 17, 2005 (B-304272).

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

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

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

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

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

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

Section 738. The Committee continues a provision eliminating automatic statutory pay increases for the Vice President, political appointees paid under the executive schedule, ambassadors who are not career members of the Foreign Service, politically appointed (noncareer) Senior Executive Service employees, and any other senior political appointee paid at or above level IV of the executive schedule.

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

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

Section 741. The Committee continues the provision concerning the non-application of these general provisions to title IV and to title VIII.

## TITLE VIII—GENERAL PROVISIONS—DISTRICT OF COLUMBIA

### (INCLUDING TRANSFERS OF FUNDS)

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

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

Section 803. The Committee continues language establishing re-programming procedures for Federal and local funds.

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

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

Section 806. The Committee continues language prohibiting the use of Federal funds for any petition drive or civil action which seeks to require Congress to provide for voting representation in Congress for the District of Columbia.

Section 807. The Committee includes language prohibiting the use of Federal funds for needle exchange programs.

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

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

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

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

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

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

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

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

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

Section 816. The Committee continues language appropriating local funds during fiscal year 2016 if there is an absence of a continuing resolution or regular appropriation for the District of Columbia. Funds are provided under the same authorities and condi-

tions and in the same manner and extent as provided for in fiscal year 2015.

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

#### TITLE IX—ADDITIONAL GENERAL PROVISION

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

#### SPENDING REDUCTION ACCOUNT

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

#### HOUSE OF REPRESENTATIVES REPORT REQUIREMENTS

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



**FULL COMMITTEE VOTES**

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

ROLL CALL NO. 1

Date: June 25, 2014

Measure: Financial Services and General Government Appropriations Bill, FY 2015

Motion by: Mr. Serrano

Description of Motion: To increase funding for the Securities and Exchange Commission by \$300,000,000, offset by an increase in offsetting collections of \$300,000,000.

Results: Defeated 22 yeas to 28 nays

*Members Voting Yea*

Mr. Bishop  
Mr. Cuellar  
Ms. DeLauro  
Mr. Farr  
Mr. Fattah  
Mr. Honda  
Ms. Kaptur  
Ms. Lee  
Ms. Lowey  
Ms. McCollum  
Mr. Moran  
Mr. Owens  
Mr. Pastor  
Ms. Pingree  
Mr. Price  
Mr. Quigley  
Ms. Roybal-Allard  
Mr. Ryan  
Mr. Schiff  
Mr. Serrano  
Mr. Visclosky  
Ms. Wasserman Schultz

*Members Voting Nay*

Mr. Aderholt  
Mr. Amodei  
Mr. Calvert  
Mr. Carter  
Mr. Cole  
Mr. Crenshaw  
Mr. Culberson  
Mr. Dent  
Mr. Diaz-Balart  
Mr. Fleischmann  
Mr. Fortenberry  
Mr. Frelinghuysen  
Ms. Granger  
Mr. Graves  
Dr. Harris  
Ms. Herrera Beutler  
Mr. Joyce  
Mr. Kingston  
Mr. Latham  
Mrs. Roby  
Mr. Rogers  
Mr. Rooney  
Mr. Simpson  
Mr. Stewart  
Mr. Valadao  
Mr. Wolf  
Mr. Womack  
Mr. Yoder

## FULL COMMITTEE VOTES

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

ROLL CALL NO. 2

Date: June 25, 2014

Measure: Financial Services and General Government Appropriations Bill, FY 2015

Motion by: Dr. Harris

Description of Motion: To prohibit use of Federal and local funds available to the District of Columbia to enact or carry out any law, rule or regulation to legalize or otherwise reduce penalties associated with the possession, use, or distribution of any controlled substance or any tetrahydrocannabinols derivative for recreational use.

Results: Adopted 28 yeas to 21 nays

*Members Voting Yea*

Mr. Aderholt  
Mr. Amodei  
Mr. Calvert  
Mr. Carter  
Mr. Cole  
Mr. Crenshaw  
Mr. Cuellar  
Mr. Culberson  
Mr. Dent  
Mr. Diaz-Balart  
Mr. Fleischmann  
Mr. Fortenberry  
Mr. Frelinghuysen  
Ms. Granger  
Mr. Graves  
Dr. Harris  
Ms. Herrera Beutler  
Mr. Joyce  
Mr. Latham  
Mrs. Roby  
Mr. Rogers  
Mr. Rooney  
Mr. Simpson  
Mr. Stewart  
Mr. Valadao  
Mr. Wolf  
Mr. Womack  
Mr. Yoder

*Members Voting Nay*

Mr. Bishop  
Ms. DeLauro  
Mr. Farr  
Mr. Fattah  
Mr. Honda  
Ms. Kaptur  
Ms. Lee  
Ms. Lowey  
Ms. McCollum  
Mr. Moran  
Mr. Owens  
Mr. Pastor  
Ms. Pingree  
Mr. Price  
Mr. Quigley  
Ms. Roybal-Allard  
Mr. Ryan  
Mr. Schiff  
Mr. Serrano  
Mr. Visclosky  
Ms. Wasserman Schultz

## FULL COMMITTEE VOTES

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

ROLL CALL NO. 3

Date: June 25, 2014

Measure: Financial Services and General Government Appropriations Bill, FY 2015

Motion by: Mrs. Lowey

Description of Motion: To strike various provisions of the bill and report related to the Internal Revenue Service, the Department of the Treasury, Securities and Exchange Commission, the Executive Office of the President, Federal employee health benefits, and the District of Columbia.

Results: Defeated 21 yeas to 27 nays

*Members Voting Yea*

Mr. Bishop  
Mr. Cuellar  
Ms. DeLauro  
Mr. Farr  
Mr. Fattah  
Mr. Honda  
Ms. Kaptur  
Ms. Lee  
Ms. Lowey  
Ms. McCollum  
Mr. Moran  
Mr. Owens  
Ms. Pingree  
Mr. Price  
Mr. Quigley  
Ms. Roybal-Allard  
Mr. Ryan  
Mr. Schiff  
Mr. Serrano  
Mr. Visclosky  
Ms. Wasserman Schultz

*Members Voting Nay*

Mr. Aderholt  
Mr. Amodei  
Mr. Calvert  
Mr. Carter  
Mr. Cole  
Mr. Crenshaw  
Mr. Culberson  
Mr. Dent  
Mr. Diaz-Balart  
Mr. Fleischmann  
Mr. Fortenberry  
Mr. Frelinghuysen  
Ms. Granger  
Mr. Graves  
Dr. Harris  
Ms. Herrera Beutler  
Mr. Joyce  
Mr. Latham  
Mrs. Roby  
Mr. Rogers  
Mr. Rooney  
Mr. Simpson  
Mr. Stewart  
Mr. Valadao  
Mr. Wolf  
Mr. Womack  
Mr. Yoder

## FULL COMMITTEE VOTES

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

ROLL CALL NO. 4

Date: June 25, 2014

Measure: Financial Services and General Government Appropriations Bill, FY 2015

Motion by: Mr. Quigley

Description of Motion: To end the bill's prohibition on the use of District of Columbia local funds for abortion.

Results: Defeated 24 yeas to 26 nays

*Members Voting Yea*

Mr. Bishop  
Mr. Cuellar  
Ms. DeLauro  
Mr. Dent  
Mr. Farr  
Mr. Fattah  
Mr. Frelinghuysen  
Mr. Honda  
Ms. Kaptur  
Ms. Lee  
Mrs. Lowey  
Ms. McCollum  
Mr. Moran  
Mr. Owens  
Mr. Pastor  
Ms. Pingree  
Mr. Price  
Mr. Quigley  
Ms. Roybal-Allard  
Mr. Ryan  
Mr. Schiff  
Mr. Serrano  
Mr. Visclosky  
Ms. Wasserman Schultz

*Members Voting Nay*

Mr. Aderholt  
Mr. Amodei  
Mr. Calvert  
Mr. Carter  
Mr. Cole  
Mr. Crenshaw  
Mr. Cuiberson  
Mr. Diaz-Balart  
Mr. Fleischmann  
Mr. Fortenberry  
Ms. Granger  
Mr. Graves  
Dr. Harris  
Ms. Herrera Beutler  
Mr. Joyce  
Mr. Kingston  
Mr. Latham  
Mrs. Roby  
Mr. Rogers  
Mr. Rooney  
Mr. Simpson  
Mr. Stewart  
Mr. Valadao  
Mr. Wolf  
Mr. Womack  
Mr. Yoder

## FULL COMMITTEE VOTES

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

ROLL CALL NO. 5

Date: June 25, 2014

Measure: Financial Services and General Government Appropriations Bill, FY 2015

Motion by: Dr. Harris

Description of Motion: To prohibit funds to pay for an abortion or the administrative expenses in connection with a multi-State qualified health plan offered under a contract under section 1334 of the Patient Protection and Affordable Care Act which provides any benefits or coverage for abortions except for endangerment of the life of the mother, rape and incest.

Results: Adopted 29 yeas to 21 nays

*Members Voting Yea*

Mr. Aderholt  
Mr. Amodei  
Mr. Calvert  
Mr. Carter  
Mr. Cole  
Mr. Crenshaw  
Mr. Cuellar  
Mr. Culberson  
Mr. Dent  
Mr. Diaz-Balart  
Mr. Fleischmann  
Mr. Fortenberry  
Mr. Frelinghuysen  
Ms. Granger  
Mr. Graves  
Dr. Harris  
Ms. Herrera Beutler  
Mr. Joyce  
Mr. Kingston  
Mr. Latham  
Mrs. Roby  
Mr. Rogers  
Mr. Rooney  
Mr. Simpson  
Mr. Stewart  
Mr. Valadao  
Mr. Wolf  
Mr. Womack  
Mr. Yoder

*Members Voting Nay*

Mr. Bishop  
Ms. DeLauro  
Mr. Farr  
Mr. Fattah  
Mr. Honda  
Ms. Kaptur  
Ms. Lee  
Mrs. Lowey  
Ms. McCollum  
Mr. Moran  
Mr. Owens  
Mr. Pastor  
Ms. Pingree  
Mr. Price  
Mr. Quigley  
Ms. Roybal-Allard  
Mr. Ryan  
Mr. Schiff  
Mr. Serrano  
Mr. Visclosky  
Ms. Wasserman Schultz

## FULL COMMITTEE VOTES

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

ROLL CALL NO. 6

Date: June 25, 2014

Measure: Financial Services and General Government Appropriations Bill, FY 2015

Motion by: Mr. Wolf

Description of Motion: To report the bill to the House, as amended.

Results: Adopted 28 yeas to 21 nays

*Members Voting Yea*

Mr. Aderholt  
Mr. Amodei  
Mr. Calvert  
Mr. Carter  
Mr. Cole  
Mr. Crenshaw  
Mr. Culberson  
Mr. Dent  
Mr. Diaz-Balart  
Mr. Fleischmann  
Mr. Fortenberry  
Mr. Frelinghuysen  
Ms. Granger  
Mr. Graves  
Dr. Harris  
Ms. Herrera Beutler  
Mr. Joyce  
Mr. Kingston  
Mr. Latham  
Mrs. Roby  
Mr. Rogers  
Mr. Rooney  
Mr. Simpson  
Mr. Stewart  
Mr. Valadao  
Mr. Wolf  
Mr. Womack  
Mr. Yoder

*Members Voting Nay*

Mr. Bishop  
Mr. Cuellar  
Ms. DeLauro  
Mr. Farr  
Mr. Fattah  
Mr. Honda  
Ms. Kaptur  
Ms. Lee  
Mrs. Lowey  
Ms. McCollum  
Mr. Moran  
Mr. Owens  
Ms. Pingree  
Mr. Price  
Mr. Quigley  
Ms. Roybal-Allard  
Mr. Ryan  
Mr. Schiff  
Mr. Serrano  
Mr. Visclosky  
Ms. Wasserman Schultz

## STATEMENT OF GENERAL PERFORMANCE GOALS AND OBJECTIVES

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

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

## RESCISSION OF FUNDS

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

Treasury Forfeiture Fund .....	\$750,000,000
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## TRANSFER OF FUNDS

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

## UNDER TITLE I—DEPARTMENT OF THE TREASURY

Under the Department of the Treasury, "Office of Terrorism and Financial Intelligence, Salaries and Expenses", unobligated balances associated with these activities under the Departmental Offices heading shall be transferred and merged with this account.

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

Section 114 authorizes transfers, up to two percent, between Departmental Offices, Office of Inspector General, Special Inspector General for Troubled Asset Relief Program, Financial Crimes Enforcement Network, Bureau of the Fiscal Service, Alcohol and Tobacco Tax and Trade Bureau, and Community Development Financial Institutions Fund Program Account appropriations under certain circumstances.

Section 115 authorizes transfers, up to two percent, between the IRS and the Treasury Inspector General for Tax Administration under certain circumstances.

Section 117 authorizes the transfer of funds from the "Bureau of the Fiscal Service" to the "Debt Collection Fund" as necessary to cover the cost of debt collection.

## UNDER TITLE II—EXECUTIVE OFFICE OF THE PRESIDENT

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

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

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

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

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

### UNDER TITLE III—THE JUDICIARY

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

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

### UNDER TITLE V—INDEPENDENT AGENCIES

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

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

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

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

(4) Under the General Services Administration, “Federal Citizens Services Fund”, transfers are allowed from unobligated funding provided to the “Electronic Government Fund” as of September 30, 2014, to the Federal Citizens Services Fund.

Section 508 permits the General Services Administration to transfer funds in the Federal Buildings Fund after approval of the Committee on Appropriations.

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

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

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

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

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

(10) Under Administrative Provision-Small Business Administration, amounts may be transferred between appropriations of the Small Business Administration.



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

#### UNDER TITLE VII—GOVERNMENT-WIDE

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

#### UNDER TITLE VIII—GENERAL PROVISIONS, DISTRICT OF COLUMBIA

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

#### DISCLOSURE OF EARMARKS AND CONGRESSIONALLY DIRECTED SPENDING ITEMS

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

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

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

### **DODD-FRANK WALL STREET REFORM AND CONSUMER PROTECTION ACT**

(Public Law 111–203)

\* \* \* \* \*

## **TITLE I—FINANCIAL STABILITY**

\* \* \* \* \*

### **Subtitle B—Office of Financial Research**

\* \* \* \* \*

#### **SEC. 155. FUNDING.**

(a) \* \* \*

(b) **USE OF FUNDS.—**

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

**[(2) FEES, ASSESSMENTS, AND OTHER FUNDS NOT GOVERNMENT FUNDS.]**—Funds obtained by, transferred to, or credited to

the Financial Research Fund shall not be construed to be Government funds or appropriated moneys.】

【(3)】 (2) AMOUNTS NOT SUBJECT TO APPORTIONMENT.—Notwithstanding any other provision of law, amounts in the Financial Research Fund shall not be subject to apportionment for purposes of chapter 15 of title 31, United States Code, or under any other authority, or for any other purpose.

\* \* \* \* \*

(d) 【PERMANENT SELF-FUNDING.—】 *ASSESSMENT SCHEDULE.*—Beginning 2 years after the date of enactment of this Act, the Secretary shall establish, by regulation, and with the approval of the Council, an assessment schedule, including the assessment base and rates, applicable to bank holding companies with total consolidated assets of 50,000,000,000 or greater and nonbank financial companies supervised by the Board of Governors, that takes into account differences among such companies, based on the considerations for establishing the prudential standards under section 115, to collect assessments equal to the total expenses of the Office.

\* \* \* \* \*

## TITLE VII—WALL STREET TRANSPARENCY AND ACCOUNTABILITY

\* \* \* \* \*

### Subtitle A—Regulation of Over-the- Counter Swaps Markets

#### PART I—REGULATORY AUTHORITY

\* \* \* \* \*

#### SEC. 716. PROHIBITION AGAINST FEDERAL GOVERNMENT BAILOUTS OF SWAPS ENTITIES.

(a) \* \* \*

(b) DEFINITIONS.—In this section:

(1) FEDERAL ASSISTANCE.—The term “Federal assistance” means the use of any advances from any Federal Reserve credit facility or discount window that is not part of a program or facility with broad-based eligibility under section 13(3)(A) of the Federal Reserve Act, Federal Deposit Insurance Corporation insurance or guarantees for the purpose of—

(A) making any loan to, or purchasing any stock, equity interest, or debt obligation of, any swaps entity;

(B) purchasing the assets of any swaps entity;

(C) guaranteeing any loan or debt issuance of any swaps entity; or

(D) entering into any assistance arrangement (including tax breaks), loss sharing, or profit sharing with any swaps entity.

(2) SWAPS ENTITY.—

(A) IN GENERAL.—The term “swaps entity” means any swap dealer, security-based swap dealer, major swap par-

participant, major security-based swap participant, that is registered under—

- (i) the Commodity Exchange Act (7 U.S.C. 1 et seq.); or
- (ii) the Securities Exchange Act of 1934 (15 U.S.C. 78a et seq.).

(B) EXCLUSION.—The term “swaps entity” does not include any major swap participant or major security-based swap participant that is an [insured depository institution] *covered depository institution*.

(3) COVERED DEPOSITORY INSTITUTION.—The term “covered depository institution” means—

(A) *an insured depository institution, as that term is defined in section 3 of the Federal Deposit Insurance Act (12 U.S.C. 1813); and*

(B) *a United States uninsured branch or agency of a foreign bank.*

(c) AFFILIATES OF [INSURED] COVERED DEPOSITORY INSTITUTIONS.—The prohibition on Federal assistance contained in subsection (a) does not apply to and shall not prevent [an insured] *a covered depository institution* from having or establishing an affiliate which is a swaps entity, as long as [such insured] *such covered depository institution* is part of a bank holding company, [or savings and loan holding company] *savings and loan holding company, or foreign banking organization (as such term is defined under Regulation K of the Board of Governors of the Federal Reserve System (12 C.F.R. 211.21(o)))*, that is supervised by the Federal Reserve and such swaps entity affiliate complies with sections 23A and 23B of the Federal Reserve Act and such other requirements as the Commodity Futures Trading Commission or the Securities Exchange Commission, as appropriate, and the Board of Governors of the Federal Reserve System, may determine to be necessary and appropriate.

[(d) ONLY BONA FIDE HEDGING AND TRADITIONAL BANK ACTIVITIES PERMITTED.—The prohibition in subsection (a) shall apply to any insured depository institution unless the insured depository institution limits its swap or security-based swap activities to:

[(1) Hedging and other similar risk mitigating activities directly related to the insured depository institution’s activities.

[(2) Acting as a swaps entity for swaps or security-based swaps involving rates or reference assets that are permissible for investment by a national bank under the paragraph designated as “Seventh.” of section 5136 of the Revised Statutes of the United States ( 12 U.S.C. 24), other than as described in paragraph (3).

[(3) LIMITATION ON CREDIT DEFAULT SWAPS.—Acting as a swaps entity for credit default swaps, including swaps or security-based swaps referencing the credit risk of asset-backed securities as defined in section 3(a)(77) of the Securities Exchange Act of 1934 (15 U.S.C. 78c(a)(77)) (as amended by this Act) shall not be considered a bank permissible activity for purposes of subsection (d)(2) unless such swaps or security-based swaps are cleared by a derivatives clearing organization (as such term is defined in section 1a of the Commodity Exchange Act (7 U.S.C. 1a)) or a clearing agency (as such term is

defined in section 3 of the Securities Exchange Act (15 U.S.C. 78c)) that is registered, or exempt from registration, as a derivatives clearing organization under the Commodity Exchange Act or as a clearing agency under the Securities Exchange Act, respectively.】

(d) *ONLY BONA FIDE HEDGING AND TRADITIONAL BANK ACTIVITIES PERMITTED.*—

(1) *IN GENERAL.*—*The prohibition in subsection (a) shall not apply to any covered depository institution that limits its swap and security-based swap activities to the following:*

(A) *HEDGING AND OTHER SIMILAR RISK MITIGATION ACTIVITIES.*—*Hedging and other similar risk mitigating activities directly related to the covered depository institution’s activities.*

(B) *NON-STRUCTURED FINANCE SWAP ACTIVITIES.*—*Acting as a swaps entity for swaps or security-based swaps other than a structured finance swap.*

(C) *CERTAIN STRUCTURED FINANCE SWAP ACTIVITIES.*—*Acting as a swaps entity for swaps or security-based swaps that are structured finance swaps, if—*

(i) *such structured finance swaps are undertaken for hedging or risk management purposes; or*

(ii) *each asset-backed security underlying such structured finance swaps is of a credit quality and of a type or category with respect to which the prudential regulators have jointly adopted rules authorizing swap or security-based swap activity by covered depository institutions.*

(2) *DEFINITIONS.*—*For purposes of this subsection:*

(A) *STRUCTURED FINANCE SWAP.*—*The term “structured finance swap” means a swap or security-based swap based on an asset-backed security (or group or index primarily comprised of asset-backed securities).*

(B) *ASSET-BACKED SECURITY.*—*The term “asset-backed security” has the meaning given such term under section 3(a) of the Securities Exchange Act of 1934 (15 U.S.C. 78c(a)).*

(e) *EXISTING SWAPS AND SECURITY-BASED SWAPS.*—*The prohibition in subsection (a) shall only apply to swaps or security-based swaps entered into by 【an insured】 a covered depository institution after the end of the transition period described in subsection (f).*

(f) *TRANSITION PERIOD.*—*To the extent 【an insured depository】 a covered depository institution qualifies as a “swaps entity” and would be subject to the Federal assistance prohibition in subsection (a), the appropriate Federal banking agency, after consulting with and considering the views of the Commodity Futures Trading Commission or the Securities Exchange Commission, as appropriate, shall permit 【the insured depository】 the covered depository institution up to 24 months to divest the swaps entity or cease the activities that require registration as a swaps entity. In establishing the appropriate transition period to effect such divestiture or cessation of activities, which may include making the swaps entity an affiliate of 【the insured depository】 the covered depository institution, the appropriate Federal banking agency shall take into account and make written findings regarding the potential impact of such divestiture or cessation of activities on 【the insured deposi-*

tory] *the covered depository* institution's (1) mortgage lending, (2) small business lending, (3) job creation, and (4) capital formation versus the potential negative impact on insured depositors and the Deposit Insurance Fund of the Federal Deposit Insurance Corporation. The appropriate Federal banking agency may consider such other factors as may be appropriate. The appropriate Federal banking agency may place such conditions on [the insured depository] *the covered depository* institution's divestiture or ceasing of activities of the swaps entity as it deems necessary and appropriate. The transition period under this subsection may be extended by the appropriate Federal banking agency, after consultation with the Commodity Futures Trading Commission and the Securities and Exchange Commission, for a period of up to 1 additional year.

\* \* \* \* \*

## **TITLE X—BUREAU OF CONSUMER FINANCIAL PROTECTION**

\* \* \* \* \*

### **Subtitle A—Bureau of Consumer Financial Protection**

\* \* \* \* \*

#### **SEC. 1017. FUNDING; PENALTIES AND FINES.**

##### **(a) TRANSFER OF FUNDS FROM BOARD OF GOVERNORS.—**

(1) **IN GENERAL.**—Each year (or quarter of such year), beginning on the designated transfer date, and each quarter thereafter, the Board of Governors shall transfer to the Bureau from the combined earnings of the Federal Reserve System, the amount determined by the Director to be reasonably necessary to carry out the authorities of the Bureau under Federal consumer financial law, taking into account such other sums made available to the Bureau from the preceding year (or quarter of such year).

##### **(2) FUNDING CAP.—**

(A) **IN GENERAL.**—Notwithstanding paragraph (1), and in accordance with this paragraph, the amount that shall be transferred to the Bureau in each fiscal year shall not exceed a fixed percentage of the total operating expenses of the Federal Reserve System, as reported in the Annual Report, 2009, of the Board of Governors, equal to—

- (i) 10 percent of such expenses in fiscal year 2011;
- (ii) 11 percent of such expenses in fiscal year 2012;
- and
- (iii) 12 percent of such expenses in fiscal year 2013, and in each year thereafter.

(B) **ADJUSTMENT OF AMOUNT.**—The dollar amount referred to in subparagraph (A)(iii) shall be adjusted annually, using the percent increase, if any, in the employment cost index for total compensation for State and local government workers published by the Federal Government, or

the successor index thereto, for the 12-month period ending on September 30 of the year preceding the transfer.

[(C) REVIEWABILITY.—Notwithstanding any other provision in this title, the funds derived from the Federal Reserve System pursuant to this subsection shall not be subject to review by the Committees on Appropriations of the House of Representatives and the Senate.]

(3) TRANSITION PERIOD.—Beginning on the date of enactment of this Act and until the designated transfer date, the Board of Governors shall transfer to the Bureau the amount estimated by the Secretary needed to carry out the authorities granted to the Bureau under Federal consumer financial law, from the date of enactment of this Act until the designated transfer date.

(4) BUDGET AND FINANCIAL MANAGEMENT.—

(A) FINANCIAL OPERATING PLANS AND FORECASTS.—The Director shall provide to the Director of the Office of Management and Budget copies of the financial operating plans and forecasts of the Director, as prepared by the Director in the ordinary course of the operations of the Bureau, and copies of the quarterly reports of the financial condition and results of operations of the Bureau, as prepared by the Director in the ordinary course of the operations of the Bureau.

(B) FINANCIAL STATEMENTS.—The Bureau shall prepare annually a statement of—

- (i) assets and liabilities and surplus or deficit;
- (ii) income and expenses; and
- (iii) sources and application of funds.

(C) FINANCIAL MANAGEMENT SYSTEMS.—The Bureau shall implement and maintain financial management systems that comply substantially with Federal financial management systems requirements and applicable Federal accounting standards.

(D) ASSERTION OF INTERNAL CONTROLS.—The Director shall provide to the Comptroller General of the United States an assertion as to the effectiveness of the internal controls that apply to financial reporting by the Bureau, using the standards established in section 3512(c) of title 31, United States Code.

(E) RULE OF CONSTRUCTION.—This subsection may not be construed as implying any obligation on the part of the Director to consult with or obtain the consent or approval of the Director of the Office of Management and Budget with respect to any report, plan, forecast, or other information referred to in subparagraph (A) or any jurisdiction or oversight over the affairs or operations of the Bureau.

(F) FINANCIAL STATEMENTS.—The financial statements of the Bureau shall not be consolidated with the financial statements of either the Board of Governors or the Federal Reserve System.

(5) AUDIT OF THE BUREAU.—

(A) IN GENERAL.—The Comptroller General shall annually audit the financial transactions of the Bureau in accordance with the United States generally accepted gov-

ernment auditing standards, as may be prescribed by the Comptroller General of the United States. The audit shall be conducted at the place or places where accounts of the Bureau are normally kept. The representatives of the Government Accountability Office shall have access to the personnel and to all books, accounts, documents, papers, records (including electronic records), reports, files, and all other papers, automated data, things, or property belonging to or under the control of or used or employed by the Bureau pertaining to its financial transactions and necessary to facilitate the audit, and such representatives shall be afforded full facilities for verifying transactions with the balances or securities held by depositories, fiscal agents, and custodians. All such books, accounts, documents, records, reports, files, papers, and property of the Bureau shall remain in possession and custody of the Bureau. The Comptroller General may obtain and duplicate any such books, accounts, documents, records, working papers, automated data and files, or other information relevant to such audit without cost to the Comptroller General, and the right of access of the Comptroller General to such information shall be enforceable pursuant to section 716(c) of title 31, United States Code.

(B) REPORT.—The Comptroller General shall submit to the Congress a report of each annual audit conducted under this subsection. The report to the Congress shall set forth the scope of the audit and shall include the statement of assets and liabilities and surplus or deficit, the statement of income and expenses, the statement of sources and application of funds, and such comments and information as may be deemed necessary to inform Congress of the financial operations and condition of the Bureau, together with such recommendations with respect thereto as the Comptroller General may deem advisable. A copy of each report shall be furnished to the President and to the Bureau at the time submitted to the Congress.

(C) ASSISTANCE AND COSTS.—For the purpose of conducting an audit under this subsection, the Comptroller General may, in the discretion of the Comptroller General, employ by contract, without regard to section 3709 of the Revised Statutes of the United States (41 U.S.C. 5), professional services of firms and organizations of certified public accountants for temporary periods or for special purposes. Upon the request of the Comptroller General, the Director of the Bureau shall transfer to the Government Accountability Office from funds available, the amount requested by the Comptroller General to cover the full costs of any audit and report conducted by the Comptroller General. The Comptroller General shall credit funds transferred to the account established for salaries and expenses of the Government Accountability Office, and such amount shall be available upon receipt and without fiscal year limitation to cover the full costs of the audit and report.

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# JUDICIAL IMPROVEMENTS ACT OF 1990

\* \* \* \* \*

## TITLE II—FEDERAL JUDGESHIPS

\* \* \* \* \*

### SEC. 203. DISTRICT JUDGES FOR THE DISTRICT COURTS.

(a) \* \* \*

\* \* \* \* \*

(c) TEMPORARY JUDGESHIPS.—The President shall appoint, by and with the advice and consent of the Senate—

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

(2) 1 additional district judge for the district of Hawaii;

(3) 1 additional district judge for the central district of Illinois;

(4) 1 additional district judge for the southern district of Illinois;

(5) 1 additional district judge for the district of Kansas;

(6) 1 additional district judge for the western district of Michigan;

(7) 1 additional district judge for the eastern district of Missouri;

(8) 1 additional district judge for the district of Nebraska;

(9) 1 additional district judge for the northern district of New York;

(10) 1 additional district judge for the northern district of Ohio;

(11) 1 additional district judge for the eastern district of Pennsylvania; and

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

Except with respect to the district of Kansas, the western district of Michigan, the eastern district of Pennsylvania, the district of Hawaii, and the northern district of Ohio, the first vacancy in the office of district judge in each of the judicial districts named in this subsection, occurring 10 years or more after the confirmation date of the judge named to fill the temporary judgeship created by this subsection, shall not be filled. The first vacancy in the office of district judge in the district of Kansas occurring [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 dis-



trict judge in the district of Hawaii occurring 20 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.

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**TRANSPORTATION, TREASURY, HOUSING AND URBAN DEVELOPMENT, THE JUDICIARY, THE DISTRICT OF COLUMBIA, AND INDEPENDENT AGENCIES APPROPRIATIONS ACT, 2006**

DIVISION A—TRANSPORTATION, TREASURY, HOUSING AND URBAN DEVELOPMENT, THE JUDICIARY, AND INDEPENDENT AGENCIES APPROPRIATIONS ACT, 2006

\* \* \* \* \*

**TITLE IV—THE JUDICIARY**

\* \* \* \* \*

SEC. 406. The existing judgeship for the eastern district of Missouri authorized by section 203(c) of the Judicial Improvements Act of 1990 (Public Law 101–650, 104 Stat. 5089) as amended by Public Law 105–53, as of the effective date of this Act, shall be extended. The first vacancy in the office of district judge in this district occurring **[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.

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**21ST CENTURY DEPARTMENT OF JUSTICE APPROPRIATIONS AUTHORIZATION ACT**

\* \* \* \* \*

DIVISION A—21ST CENTURY DEPARTMENT OF JUSTICE APPROPRIATIONS AUTHORIZATION ACT

\* \* \* \* \*

**TITLE III—MISCELLANEOUS**

\* \* \* \* \*

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

(a) \* \* \*

\* \* \* \* \*

(c) TEMPORARY JUDGESHIPS.—

(1) IN GENERAL.—The President shall appoint, by and with the advice and consent of the Senate—

(A) 1 additional district judge for the northern district of Alabama;

(B) 1 additional judge for the district of Arizona;

(C) 1 additional judge for the central district of California;

(D) 1 additional judge for the southern district of Florida;

(E) 1 additional district judge for the district of New Mexico;

(F) 1 additional district judge for the western district of North Carolina; and

(G) 1 additional district judge for the eastern district of Texas.

(2) VACANCIES NOT FILLED.—The first vacancy in the office of district judge in each of the offices of district judge authorized by this subsection, except in the case of the central district of California and the western district of North Carolina, occurring **[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.

(3) EFFECTIVE DATE.—This subsection shall take effect on July 15, 2003.

\* \* \* \* \*

## SECTION 84 OF TITLE 28, UNITED STATES CODE

### § 84. California

California is divided into four judicial districts to be known as the Northern, Eastern, Central, and Southern Districts of California.

(a) \* \* \*

#### Eastern District

(b) The Eastern District comprises the counties of Alpine, Amador, Butte, Calaveras, Colusa, El Dorado, Fresno, Glenn, Inyo, Kern, Kings, Lassen, Madera, Mariposa, Merced, Modoc, Mono, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Stanislaus, Sutter, Tehama, Trinity, Tulare, Tuolumne, Yolo, and Yuba.

Court for the Eastern District shall be held at *Bakersfield*, Fresno, Redding, and Sacramento.

\* \* \* \* \*

**SECTION 2 OF THE MULTINATIONAL SPECIES  
CONSERVATION FUND SEMIPOSTAL STAMP ACT OF 2010**

**SEC. 2. MULTINATIONAL SPECIES CONSERVATION FUNDS  
SEMIPOSTAL STAMP.**

(a) \* \* \*

\* \* \* \* \*

(c) OTHER TERMS AND CONDITIONS.—The issuance and sale of the Multinational Species Conservation Funds Semipostal Stamp shall be governed by the provisions of section 416 of title 39, United States Code, and regulations issued under such section, subject to subsection (b) and the following:

(1) DISPOSITION OF PROCEEDS.—

(A) IN GENERAL.—All amounts becoming available from the sale of the Multinational Species Conservation Funds Semipostal Stamp (as determined under section 416(d) of such title 39) shall be transferred to the United States Fish and Wildlife Service, for the purpose described in subsection (a), through payments which shall be made at least twice a year, with the proceeds to be divided equally among the African Elephant Conservation Fund, the Asian Elephant Conservation Fund, the Great Ape Conservation Fund, the Marine Turtle Conservation Fund, the Rhinoceros and Tiger Conservation Fund, and other international wildlife conservation funds authorized by the Congress after the date of the enactment of this Act and administered by the Service as part of the Multinational Species Conservation Fund.

(B) PROCEEDS NOT TO BE OFFSET.—In accordance with section 416(d)(4) of such title 39, amounts becoming available from the sale of the Multinational Species Conservation Funds Semipostal Stamp (as so determined) shall not be taken into account in any decision relating to the level of appropriations or other Federal funding to be furnished in any year to—

(i) the United States Fish and Wildlife Service; or

(ii) any of the funds identified in subparagraph (A).

(2) DURATION.—The Multinational Species Conservation Funds Semipostal Stamp shall be made available to the public for a period of at least **[2 years]** *6 years*, beginning no later than 12 months after the date of the enactment of this Act.

(3) LIMITATION.—The Multinational Species Conservation Funds Semipostal Stamp shall not be subject to, or taken into account for purposes of applying, any limitation under section 416(e)(1)(C) of such title 39.

(4) RESTRICTION ON USE OF FUNDS.—Amounts transferred under paragraph (1) shall not be used to fund or support the Wildlife Without Borders Program or to supplement funds made available for the Neotropical Migratory Bird Conservation Fund.

(5) STAMP DEPICTIONS.—*Members of the public shall be offered a choice of 5 stamps under this Act, depicting an African*

*elephant or an Asian elephant, a rhinoceros, a tiger, a marine turtle, and a great ape, respectively.*

\* \* \* \* \*

#### CHANGES IN THE APPLICATION OF EXISTING LAW

Pursuant to clause 3(f)(1)(A) of rule XIII of the Rules of the House of Representatives, the following statements are submitted describing the effect of provisions proposed in the accompanying bill which may be considered, under certain circumstances, to change the application of existing law, either directly or indirectly. The bill provides that appropriations shall remain available for more than one year for a number of programs for which the basic authorizing legislation does not explicitly authorize such extended availability. In addition, the bill carries language, in some instances, permitting activities not authorized by law, or exempting agencies from certain provisions of law, but which has been carried in appropriations acts for many years.

The bill includes several limitations on official entertainment, reception and representation expenses. Similar provisions have appeared in many previous appropriations Acts. The bill includes a number of limitations on the purchase of automobiles or office furnishings that also have appeared in many previous appropriations Acts. Language is included in several instances permitting certain funds to be credited to the appropriations recommended. Language is also included in several instances permitting funding for services authorized by 5 U.S.C. 3109 and for the hire of passenger motor vehicles.

#### TITLE I—DEPARTMENT OF THE TREASURY

Language is included for Departmental Offices, “Salaries and Expenses”, that provides funds for operation and maintenance of the Treasury Building Annex; hire of passenger motor vehicles; maintenance, repairs, and improvements of, and purchase of commercial insurance policies for real properties leased or owned overseas. Language is also included designating funds for the Office of the Secretary/Deputy Secretary and the Office of Legislative Affairs; official reception and representation expenses; unforeseen emergencies of a confidential nature; and extending the period of availability for certain funds.

Language is included for the Office of Terrorism and Financial Intelligence, “Salaries and Expenses” that provides funds combating threats to national security. Language is also included designating funds for certain purposes and providing for a transfer of funds.

Language is included for the Office of Inspector General, “Salaries and Expenses”, that provides funds to carry out the provisions of the Inspector General Act of 1978, including official reception and representation expenses, the hire of vehicles, and provides funds for unforeseen emergencies of a confidential nature.

Language is included for the Treasury Inspector General for Tax Administration, “Salaries and Expenses”, that provides funds to carry out the provisions of the Inspector General Act of 1978, including consulting services, official reception and representation expenses, the purchase and hire of motor vehicles, unforeseen emer-

agencies of a confidential nature, and specifies the period of availability for certain funds.

Language is included for the Special Inspector General for the Troubled Asset Relief Program, “Salaries and Expenses”, that provides funds for the necessary expenses of the SIGTARP in carrying out the provisions of the Emergency Economic Stabilization Act of 2008 (P.L. 110-343).

Language is included for the Financial Crimes Enforcement Network, “Salaries and Expenses”, that provides funds for the hire of motor vehicles; travel and training of non-federal and foreign government personnel attending meetings involving domestic or foreign financial law enforcement, intelligence, and regulation; official reception and representation expenses; and assistance to Federal law enforcement agencies with or without reimbursement. Language is also included that extends the availability of certain amounts.

Language is included under the heading “Treasury Forfeiture Fund” rescinding certain funds.

Language is included for the Bureau of the Fiscal Service, “Salaries and Expenses”, that provides a certain amount for official reception and representation expenses, and extends the availability for systems modernization funds. Language is also included specifying an amount to be derived from the Oil Spill Liability Trust Fund.

Language is included for the Alcohol and Tobacco Tax and Trade Bureau, “Salaries and Expenses”, that provides funds for the hire of passenger motor vehicles and laboratory assistance to State and local agencies with or without reimbursement. Language is also included that specifies the amounts for official reception and representation expenses and cooperative research and development.

Language is included for the U.S. Mint, “United States Mint Public Enterprise Fund”, which identifies the source of funding for the operations and activities of the U.S. Mint and specifies the level of funding for circulating coinage and protective service capital investments.

Language is included for the Community Development Financial Institutions Fund Program Account that provides specific amounts for: financial and technical assistance, Native American initiatives, the Bank Enterprise Award program, administrative expenses, and the cost of direct loans. Language is included clarifying the cost of direct loans and the cost of modifying direct loans, and specifying the limitation on gross obligations for the principal amount of direct loans.

Language is included under Internal Revenue Service, “Taxpayer Services”, that provides funds for pre-filing assistance and education, filing and account services, and taxpayer advocacy services, and dedicating funding for the Tax Counseling for the Elderly Program, low-income taxpayer clinic grants, and Community Volunteer Income Tax Assistance grants.

Language is included for Internal Revenue Service, “Enforcement”, that provides funds to determine and collect owed taxes, provide legal and litigation support, conduct criminal investigations, enforce criminal statutes, purchase and hire of vehicles; and designates funding for the Interagency Crime and Drug Enforcement program.

Language is included for the Internal Revenue Service, “Operations Support”, that provides funds for operating and supporting taxpayer services and tax law enforcement programs; rent; facilities services; printing; postage; physical security; headquarters and other IRS-wide administration activities; research and statistics of income; telecommunications; information technology development, enhancement, operations, maintenance, and security; hire of passenger motor vehicles; and official reception and representation expenses. Language is included specifying the period of availability for certain funds and requiring reports on information technology.

Language is included for Internal Revenue Service, “Business Systems Modernization”, that provides for the business systems modernization program, including capital asset acquisition of information technology, including management and related contractual costs and IRS labor costs of said acquisitions, contractual costs associated with operations, provides for an extended availability of the funds and requires quarterly reports.

In addition, the bill provides the following administrative provisions:

Section 101. Language is included that allows for the transfer of five percent of any appropriation made available to the IRS to any other IRS appropriation, upon the advance approval of the Committees on Appropriations.

Section 102. Language is included that requires the IRS to maintain a training program in taxpayers’ rights, dealing courteously with taxpayers, cross-cultural relations, and the impartial application of tax law.

Section 103. Language is included that requires the IRS to institute and enforce policies and procedures that will safeguard the confidentiality of taxpayer information and protect taxpayers against identity theft.

Section 104. Language is included that makes funds available for improved facilities and increased staffing to provide efficient and effective 1-800 number help line service for taxpayers.

Section 105. Language is included requiring videos produced by the IRS to be approved in advance by the Service-Wide Video Editorial Board.

Section 106. Language is included to require the IRS to issue notices to employers of any address change request and to give special consideration to offers in compromise for taxpayers who have been victims of payroll tax preparer fraud.

Section 107. Language is included to prohibit the use of funds by the IRS to target citizens of the United States for exercising any right guaranteed under the First Amendment to the Constitution of the United States.

Section 108. Language is included to prohibit the use of funds by the IRS to target groups for regulatory scrutiny based on their ideological beliefs.

Section 109. Language is included to prohibit the use of funds by the IRS on conferences that do not adhere to recommendations made by the Treasury Inspector General for Tax Administration.

Section 110. Language is included prohibiting funds made available in the healthcare reform act from being transferred to the IRS for implementing the healthcare reform act.

Section 111. Language is included prohibiting funds from being used to implement the individual mandate of the Affordable Care Act.

Section 112. Language is included prohibiting funds for IRS employee awards programs that do not consider employee conduct and Federal tax compliance in determining whether an employee should receive such an award.

Section 113. Language is included that authorizes the Department to purchase uniforms, insurance for motor vehicles that are overseas, and motor vehicles that are overseas without regard to the general purchase price limitations; to enter into contracts with the State Department for health and medical services for Treasury employees that are overseas; and to hire experts or consultants.

Section 114. Language is included that authorizes transfers, up to two percent, between “Departmental Offices—Salaries and Expenses”, “Office of Inspector General”, “Special Inspector General for the Troubled Asset Relief Program”, “Financial Crimes Enforcement Network”, “Bureau of the Fiscal Service”, “Alcohol and Tobacco Tax and Trade Bureau”, and “Community Development Financial Institutions Fund Program Account” appropriations under certain circumstances.

Section 115. Language is included that authorizes transfers, up to two percent, between the Internal Revenue Service and the Treasury Inspector General for Tax Administration under certain circumstances.

Section 116. Language is included prohibiting the Department of the Treasury from undertaking a redesign of the one dollar Federal Reserve note.

Section 117. Language is included providing for transfers from and reimbursements to “Bureau of the Fiscal Service, Salaries and Expenses” for the purposes of debt collection.

Section 118. Language is included requiring congressional approval for the construction and operation of a museum by the United States Mint.

Section 119. Language is included prohibiting funds in this or any other Act from being used to merge the U.S. Mint and the Bureau of Engraving and Printing without the approval of the House and Senate committees of jurisdiction.

Section 120. Language is included deeming that funds for the Department of the Treasury’s intelligence-related activities are specifically authorized in fiscal year 2015 until enactment of the Intelligence Authorization Act for fiscal year 2015.

Section 121. Language is included permitting the Bureau of Engraving and Printing to use \$5,000 from the Industrial Revolving Fund for reception and representation expenses.

Section 122. Language is included requiring the Department of the Treasury to submit a capital investment plan.

Section 123. Language is included requiring a quarterly report from both the Office of Financial Research and Office of Financial Stability Oversight.

Section 124. Language is included requiring the Department of the Treasury to submit a report on its Franchise Fund.

Section 125. Language is included limiting the fees available for obligation by the Office of Financial Research.

Section 126. Language is included with respect to the people-to-people category of travel to Cuba.

Section 127. Language is included requiring a report on a certain category of travel to Cuba.

Section 128. Language is included to prohibit the Department from finalizing any regulation related to the standards used to determine the tax-exempt status of a 501(c)(4) organization.

Section 129. Language is included prohibit the Department from enforcing guidance for U.S. positions on multilateral development banks engaging with developing countries on coal-fired power generation.

Section 131. Language is included to require the Department to submit a report on economic warfare and financial terrorism.

Section 132. Language is included to require the Department to submit a monthly report on unpaid premiums.

## TITLE II—EXECUTIVE OFFICE OF THE PRESIDENT

Language under The White House, “Salaries and Expenses”, provides funds for services authorized by 5 U.S.C. 3109 and 3 U.S.C. 103, 105 and 107, hire of vehicles, and official reception and representation expenses; and the Office of Policy Development.

Language under the Executive Residence at the White House, “Operating Expenses”, provides funds for necessary expenses as authorized by 3 U.S.C. 105, 109, 110, and 112–114.

Language under the Executive Residence at the White House, “Reimbursable Expenses”, specifies the authorized use of funds; specifies that reimbursable expenses are the exclusive authority of the Executive Residence to incur obligations and receive offsetting collections; requires the sponsors of political events to make advance payments; requires the national committee of the political party of the President to maintain \$25,000 on deposit; requires the Executive Residence to ensure that amounts owed are billed within 60 days of a reimbursable event and collected within 30 days of the bill notice; authorizes the Executive Residence to charge and assess interest and penalties on late payments; authorizes all reimbursements to be deposited into the Treasury as a miscellaneous receipt; requires a report to the Committee on the reimbursable expenses within 90 days of the end of the fiscal year; requires the Executive Residence to maintain a system for tracking and classifying reimbursable events; and specifies that the Executive Residence is not exempt from the requirements of subchapter I or II of chapter 37 of title 31, United States Code.

Language under “White House Repair and Restoration” provides funds for the repair, alteration and improvement of the Executive Residence at the White House; and allows funds to remain available until expended.

Language under Council of Economic Advisors “Salaries and Expenses” is provided for necessary expenses in carrying out the Employment Act of 1946.

Language under National Security Council and Homeland Security Council “Salaries and Expenses”, provides for services authorized by 5 U.S.C. 3109.

Language under Office of Administration, “Salaries and Expenses”, provides funds for continued modernization of the information technology infrastructure within the Executive Office of the



President, to remain available until expended, and provides for services authorized by 5 U.S.C. 3109 and 3 U.S.C. 107, and for the hire of vehicles.

Language under Office of Management and Budget, “Salaries and Expenses”, provides funds for expenses, services authorized by 5 U.S.C. 3109, the hire of vehicles; carrying out provisions of chapter 35 of 44 U.S.C., and to prepare the budget request; specifies funds for official representation expense; prohibits the review of agricultural marketing orders; prohibits the use of funds for the purpose of altering the transcript of testimony except for OMB officials; prohibits the use of funds for evaluating or determining if water resource project or study reports submitted by the Chief of Engineers are in compliance with all applicable laws, regulations, and requirements; and specifies the amount of time to perform budgetary policy reviews of water resource matters on which the Chief of Engineers has reported before the report is considered approved, and specifies notification requirements; requires consultation with House and Senate standing committees with respect to the number of printed and electronic versions of the fiscal year 2016 budget that should be provided by OMB; and prohibits the obligation of certain funds until the President’s budget for fiscal year 2016 is submitted.

Language under the Office of National Drug Control Policy, “Salaries and Expenses”, provides funds for expenses, research, official reception and representation expenses, participation in joint projects, and allows for the acceptance of gifts.

Language under Federal Drug Control Programs, “High Intensity Drug Trafficking Areas Program”, provides for the transfer of funds to State, local and Federal entities. Language is also included regarding the availability of funds, specifying the amount of funds for auditing and associated activities, providing for the reprogramming of certain balances requiring, each designated High Intensity Drug Trafficking Area to receive not less than the fiscal year 2014 base allocation unless the Director of the Office of National Drug Control Policy determines otherwise and submits a report to the Committees on Appropriations, and requiring reports regarding initial allocations and discretionary funding.

Language under Federal Drug Control Programs, “Other Federal Drug Control Programs” provides funds for drug-free communities (with an amount specified to be made available as directed by section 4 of Public Law 107–82, as amended by Public Law 109–469), anti-doping activities, the U.S. membership dues to the World Anti-Doping Agency, drug courts and a competitive grant program. Language also allows for transfers and makes funds available until expended.

Language under “Information Technology Oversight and Reform” provides funds for the furtherance of integrated, efficient, secure, and effective uses of information technology, to remain available until expended; allows funding to be transferred to agencies to carry out projects; and requires quarterly reports on identified savings by fiscal year, agency and appropriation.

Language under Special Assistance to the President, “Salaries and Expenses”, enables the Vice President to provide assistance to the President, services authorized by 5 U.S.C. 3109 and 3 U.S.C. 106, and the hire of vehicles.

Language under Official Residence of the Vice President, “Operating Expenses”, provides funds for operation and maintenance of the official residence of the Vice President, the hire of vehicles, expenses authorized by 3 U.S.C. 106(b)(2) and provides for the transfer of funds as necessary.

In addition, the bill provides the following administrative provisions:

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

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

Section 203. Language is included prohibiting funds to prepare, sign or approve statements abrogating legislation passed by the House of Representatives and the Senate and signed by the President.

Section 204. Language is included prohibiting funding to prepare or implement Executive Orders in contravention of existing law.

Section 205. Language is included requiring Director of the Office of Management and Budget to include a statement of budgetary impact with any Executive Order issued during fiscal year 2015.

### TITLE III—THE JUDICIARY

Language is included under Supreme Court, “Salaries and Expenses”, providing for certain funds to remain available until expended; the hire of passenger motor vehicles, official reception and representation, and miscellaneous expenses. Language is included providing funds for salaries of judges as authorized by law.

Language is included under Supreme Court, “Care of the Building and Grounds”, permitting funds to remain available until expended.

Language is included under United States Court of Appeals for the Federal Circuit, “Salaries and Expenses”, for necessary expenses of the court. Language is included providing funds for salaries of judges as authorized by law.

Language is included under United States Court of International Trade, “Salaries and Expenses”, for necessary expenses of the court. Language is included providing funds for salaries of judges as authorized by law.

Language is included under Courts of Appeals, District Courts, and Other Judicial Services, “Salaries and Expenses”, providing funds for the salaries of certain judges, and all other employees not otherwise provided for; necessary expenses; the purchase, rental, repair and cleaning of uniforms for Probation and Pretrial Services Office staff; firearms and ammunition; and specifies certain funds remain available for certain periods for specific purposes. Language is included providing funds for salaries of judges as authorized by law. Language is also included providing funding from the Vaccine Injury Compensation Trust Fund for certain purposes.

Language is included under Defender Services, providing for the compensation and reimbursement of expenses for attorneys, inves-

tigative, expert and other services, the operation of Federal Defender organizations, travel, training, general administrative expenses and permitting funds to remain available until expended.

Language is included under Fees of Jurors and Commissioners, permitting funds to remain available until expended and specifying limitations for the compensation of land commissioners.

Language is included under Court Security, providing for protective guard services and procurement, installation and maintenance of security systems and equipment, building ingress-egress control, inspection of mail and packages, directed security patrols, perimeter security and services provided by the Federal Protective Services. Language is included permitting certain funds to remain available until expended, which may be transferred to the United States Marshals Service.

Language is included under Administrative Office of the United States Courts, "Salaries and Expenses", providing for travel, the hire of passenger motor vehicles, advertising and rent in the District of Columbia. Language is included specifying certain amounts for official reception and representation expenses.

Language is included under Federal Judicial Center, "Salaries and Expenses", extending the availability of certain funds for education and training, and specifying certain amounts for official reception and representation expenses.

Language is included under United States Sentencing Commission, "Salaries and Expenses", specifying certain amounts for official reception and representation expenses.

In addition, the bill provides the following administrative provisions:

Section 301. Language is included permitting funds for salaries and expenses to be available for the employment of experts and consultant services as authorized by 5 U.S.C. 3109.

Section 302. Language is included permitting up to five percent of any appropriation made available for fiscal year 2015 to be transferred between Judiciary appropriations provided that no appropriation shall be decreased by more than five percent or increased by more than ten percent by any such transfer except in certain circumstances. In addition, the language provides that any such transfer shall be treated as a reprogramming of funds under sections 604 and 608 of the accompanying bill and shall not be available for obligation or expenditure except in compliance with the procedures set forth in those sections.

Section 303. Language is included allowing not to exceed \$11,000 to be used for official reception and representation expenses incurred by the Judicial Conference of the United States.

Section 304. Language is included allowing the delegation of authority to the Judiciary for contracts for repairs of less than \$100,000 through fiscal year 2015.

Section 305. Language is included allowing a court security pilot program.

Section 306. Language is included requested by the Judicial Conference of the United States extending temporary judgeships in the eastern district of Missouri, Kansas, Arizona, the northern district of Alabama, the central district of California, the western district of North Carolina, the southern district of Florida, New Mexico and the eastern district of Texas.

Section 307. Language is included establishing a place of holding court in Bakersfield, California.

#### TITLE IV—DISTRICT OF COLUMBIA

Language is included under “Federal Payment for Resident Tuition Support”, permitting the amount appropriated to remain available until expended; specifying conditions for the use, award, and financial accounting of funds; and requiring quarterly reports.

Language is included under “Federal Payment for Emergency Planning and Security Costs in the District of Columbia”, providing that the amount appropriated shall remain available until expended for providing public safety at events, including support of the United States Secret Service, and to respond to terrorist threats or attacks.

Language is included under “Federal Payment to the District of Columbia Courts”, authorizing official reception and representation expenses; specifying certain amounts for specific purposes; providing all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies; allowing funds made available for capital improvements to remain available until September 30, 2016; providing for the reallocation of funds and providing for certain payments.

Language is included under “Defender Services in the District of Columbia Courts”, providing that the amount appropriated shall remain available until expended; specifying who shall administer these funds; and providing that all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies.

Language is included under “Federal Payment to the Court Services and Offender Supervision Agency for the District of Columbia”, allowing the transfer and hire of motor vehicles; authorizing official reception and representation expenses; specifying certain amounts for specific purposes and programs; allowing \$6,990,000 to remain available until September 30, 2017; providing that all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies; allowing the use of programmatic incentives for offenders and defendants who successfully meet the terms of their supervision; authorizing the Director to accept and use gifts to support offender and defendant programs in the form of: space and hospitality, equipment, supplies, and vocational training services necessary to sustain, educate, and train offenders and defendants, including their dependent children; and programmatic incentives for offenders and defendants meeting terms of supervision; specifying for recording the acceptance of such gifts; and authorizing the acceptance and use of space and services on a cost reimbursable basis from the District of Columbia Government.

Language is included under “Federal Payment to District of Columbia Public Defender Service”, allowing the transfer and hire of motor vehicles; providing that all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget

and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies; and authorizing the acceptance and use of voluntary and uncompensated services to facilitate the work of the District of Columbia Public Defender Service.

Language is included under “Federal Payment to the Criminal Justice Coordinating Council”, specifying that the amount appropriated shall remain available until expended to support initiatives related to the coordination of Federal and local criminal justice resources.

Language is included under “Federal Payment for Judicial Commissions”, specifying certain amounts for certain commissions and allowing for appropriations to remain available until September 30, 2016.

Language is included under “Federal Payment for School Improvement”, allowing for appropriations to remain available until expended for payments authorized under the Scholarship for Opportunity and Results Act including providing scholarships to eligible students who were not offered a scholarship in the previous year. Provides that \$3,000,000 is available for the administrative, support and evaluation activities.

Language is included under “Federal Payment for the District of Columbia National Guard”, providing funds for the National Guard Retention and College Access Program to remain available until expended.

Language is included under “Federal Payment for Testing and Treatment of HIV/AIDS” for testing and treatment.

Language is included under “District of Columbia Funds”: (1) providing funds as proposed in the Fiscal Year 2015 Budget Request Act of 2014 submitted to Congress by the District of Columbia; (2) limits the amount provided in this Act for the District of Columbia to the amount of the proposed budget or the sum of total revenues; (3) providing conditions for increasing the amount provided; and (4) directing the Chief Financial Officer to ensure the District of Columbia meets all requirements, but prohibits the reprogramming of capital projects.

#### TITLE V—INDEPENDENT AGENCIES

Language is included for the Administrative Conference of the United States, “Salaries and Expenses”, providing for expenses, including official reception and representation and allowing funds to be available until September 30, 2016.

The bill includes the following administrative provisions under the Bureau of Consumer Financial Protection (CFPB):

Section 501. Language is included repealing the prohibition against the Committees on Appropriations reviewing transfers from the Federal Reserve System to the CFPB.

Section 502. Language is included changing CFPB’s source of funding from transfers from the Federal Reserve System to annual appropriations beginning in fiscal year 2016.

Section 503. Language is included requiring CFPB to make transfer requests to the Federal Reserve System and the response from Federal Reserve System available on the Bureau’s public website, in addition to requiring CFPB to notify Congress of when

it makes such a request and to describe how the funds will be used in the course of protecting consumers.

Section 504. Language is included requiring CFPB to submit quarterly reports on its activities and to testify on its activities when requested.

Language is included for the Consumer Product Safety Commission, "Salaries and Expenses", that provides funds for expenses, the hire of motor vehicles, services as authorized by 5 U.S.C. 3109 (with a limitation on rates for individuals), and official reception and representation expenses.

Language is included under the Federal Communications Commission, "Salaries and Expenses", permitting funds for uniforms and allowances therefor, official reception and representation expenses, purchase and hire of motor vehicles, special counsel fees, and services as authorized by 5 U.S.C. 3109. Language provides for the assessment and collection of offsetting collections, authorizes retention of such collections, and provides that they remain available until expended. Language prohibits the availability for obligation of excess collections. Language limits the use of proceeds from the use of a competitive bidding system. Language provides funding for the Office of Inspector General.

Language is included for the Federal Deposit Insurance Corporation, "Office of Inspector General", that provides for the funds to be derived from the Deposit Insurance Fund, and the FSLIC Resolution Fund.

Language is included for the Federal Election Commission, "Salaries and Expenses", providing for expenses, including official reception and representation.

Language is included for the Federal Labor Relations Authority, "Salaries and Expenses", that provides funds for services authorized by 5 U.S.C. 3109, the hire of experts and consultants, hire of motor vehicles, reception and representation expenses and the rental of conference rooms; authorizes travel payments to public members of the Federal Service Impasses Panel; and allows for fees collected to be transferred to and merged with the appropriation.

Language is included for the Federal Trade Commission, "Salaries and Expenses", permitting funds for uniforms and allowances therefor, services authorized by 5 U.S.C. 3109, official reception and representation expenses, hire of motor vehicles, and contract for collection services. Language provides for the crediting and retention of certain fees. Language also prohibits funds from being used to implement subsection (e)(2)(B) of section 43 of the Federal Deposit Insurance Act.

Language is included for the General Services Administration, "Federal Buildings Fund" that allows for revenues and collections to be spent from the Fund; specifies the conditions under which funds made available can be used; limits the availability of funds for certain purposes; specifies funding for construction and acquisition projects; specifies funding for special emphasis programs; provides for certain transfers of funds; requires spending plans; and prohibits excess funds from being available.

Language is included for the General Services Administration, "Government-wide Policy", that provides funds for policy and evaluation activities associated with the management of real and personal property assets and certain administrative services; support

responsibilities relating to acquisition, telecommunications, motor vehicles, information technology management, and related technology activities; and services authorized by 5 U.S.C. 3109.

Language is included for the General Services Administration, "Operating Expenses" that provides funds for Government-wide activities associated with personal and real property disposal, and services authorized by 5 U.S.C. 3109; for expenses for activities associated with agency-wide policy direction and management; for necessary expenses of the Civilian Board of Contract Appeals; for official reception and representation; designates funds for certain purposes; and provides for certain transfers.

Language is included for the General Services Administration, "Office of Inspector General" that makes certain funds available until expended and provides for awards in recognition of efforts that enhance the office. Language is included for services authorized by 5 U.S.C. 3109 and designates funds for information and detection of fraud.

Language is included for the General Services Administration, "Allowances and Office Staff for Former Presidents", for carrying out the provisions of 3 U.S.C. 102 note and Public Law 95-138.

Language is included for the General Services Administration, "Federal Citizen Services Fund", that provides funds for the Office of Citizen Services and other information technology costs. Language is included allowing for certain transfers to the Federal Citizen Services Fund. Language is also included for the "Federal Citizen Services Fund" that authorizes funds to be deposited in the Fund and limits the availability of funds in the Fund.

In addition, the bill includes the following administrative provisions under the General Services Administration (GSA):

Section 507. Language is included providing authority for the use of funds for the hire of motor vehicles.

Section 508. Language is included providing that funds made available for activities of the Federal Buildings Fund may be transferred between appropriations with advance approval of the Congress to apply to funds provided in prior appropriations Acts.

Section 509. Language is included requiring funds proposed for developing courthouse construction requests to meet appropriate standards and the priorities of the Judicial Conference.

Section 510. Language is included providing that no funds may be used to increase the amount of occupiable square feet, provide cleaning services, security enhancements, or any other service usually provided, to any agency which does not pay the assessed rent.

Section 511. Language is included permitting GSA to pay small claims (up to \$250,000) made against the Federal Government.

Section 512. Language is included requiring the Administrator to ensure that the delineated area of procurement for all lease agreements is identical to the delineated area included in the prospectus unless prior notice is given to the Committees.

Language is included for the Merit Systems Protection Board, "Salaries and Expenses", that provides funds for services authorized by 5 U.S.C. 3109, rental of conference rooms, hire of passenger motor vehicles, direct procurement of survey printing, official reception and representation expenses, specifies the period of availability for certain funds, provides for administration expenses to

adjudicate retirement appeals, and provides for the transfer of some funds.

Language is included for the National Archives and Records Administration, "Operating Expenses", that provides funds for uniforms or allowances therefor, as authorized by 5 U.S.C. 5901 et seq., including maintenance, repairs, and cleaning, the hire of passenger motor vehicles, activities of the Public Interest Declassification Board, the review and declassification of documents, and the operations and maintenance of the electronic records archive.

Language is included for the National Archives and Records Administration, "Office of Inspector General", that provides funds for the hire of motor vehicles.

Language is included for the National Archives and Records Administration, "Repairs and Restoration", that provides funds for the repair, alteration, improvement, and provision of adequate storage; and provides that funds remain available until expended.

Language is included under the National Archives and Records Administration, "National Historical Publications and Records Commission Grants Program", that provides funds for allocations and grants for historical publications and records; and provides that funds remain available until expended.

Language is included under the National Credit Union Administration, "Community Development Credit Union Revolving Loan Fund", that provides funds for technical assistance and extends the availability of funds.

Language is included under the Office of Government Ethics, "Salaries and Expenses", that provides funds for services authorized by 5 U.S.C. 3109, rental of conference rooms, hire of passenger motor vehicles, and official reception and representation expenses.

Language is included under the Office of Personnel Management, "Salaries and Expenses", that provides funds for services authorized by 5 U.S.C. 3109, medical examinations for veterans, rental of conference rooms, hire of passenger motor vehicles, official reception and representation expenses, advances for reimbursements, payment of per diem and/or subsistence allowances, and the transfer of administrative expenses; directs that provisions shall not affect other authorities; prohibits funds for the Legal Examining Unit; and authorizes the acceptance of donations under certain conditions.

Language is included for the Office of Personnel Management, Office of Inspector General, "Salaries and Expenses", that provides funds for services authorized by 5 U.S.C. 3109, hire of passenger motor vehicles, rental of conference rooms, and a transfer for administrative expenses.

Language is included for the Office of Special Counsel, "Salaries and Expenses", that provides funds for services authorized by 5 U.S.C. 3109, payment of fees and expenses for witnesses, rental of conference rooms, and the hire of passenger motor vehicles.

Language is included for the Postal Regulatory Commission, "Salaries and Expenses", that provides for transfer of funds from the Postal Service Fund.

Language is included for the Privacy and Civil Liberties Oversight Board, "Salaries and Expenses", that makes funds available until September 30, 2016.



Language is included for the Recovery Accountability and Transparency Board “Salaries and Expenses”, that provides funds to develop and test information technology resources and oversight mechanisms to enhance transparency and detect and remediate waste, fraud, and abuse in Federal spending, and to oversee disaster funds.

Language is included for the Securities and Exchange Commission, “Salaries and Expenses”, that provides for rental of space, services, reception and representation expenses, a permanent secretariat for the International Organization of Securities Commissions, and consultations and meetings hosted by the Commission. Language is included designating funds for information technology initiatives and the economics division. Language is included that provides for the crediting of offsetting collections. Language provides for the assessment and collection of offsetting collections, authorizes retention of such collections, and provides that they remain available until expended.

Language is included for the Selective Service System, “Salaries and Expenses”, that provides funds for attendance of meetings, training, hire of passenger motor vehicles, services authorized by 5 U.S.C. 3109, and official reception and representation expenses; authorizes certain exemptions under certain conditions; and prohibits funds used in connection with the induction of any person into the Armed Forces of the United States.

Language is included for the Small Business Administration, “Salaries and Expenses”, that provides for hire of motor vehicles and official reception and representation expenses. Language is also included to provide authority to charge fees and credit such fees to the account without further appropriation. Language is also included designating funds for lender oversight. Language is also included for the Loan Modernization and Accounting System and co-sponsor activities.

Language is included for the Small Business Administration, “Entrepreneurial Development Programs”, that provides for supporting entrepreneurial and small business development grant programs. Language is included extending the availability of funds.

Language is included for the Small Business Administration, “Office of Inspector General”, that provides funds to carry out the provisions of the Inspector General Act of 1978.

Language is included for the Small Business Administration, “Office of Advocacy”, that provides funds to carry out the provisions of the Independent Office of Advocacy Act of 2003 and the Regulatory Flexibility Act of 1980 and allows funds to remain available until expended.

Language is included for the Small Business Administration, “Business Loans Program Account”, limiting commitments for certain guaranteed loan programs and for providing for the cost of direct loans and guaranteed loans. Language is also included authorizing the transfer of funds to “Salaries and Expenses” for administrative expenses.

Language is included for the Small Business Administration “Disaster Loan Program Account”, that provides for administrative expenses, the transfer of funds to the “Office of Inspector General” and to “Salaries and Expenses” and allows funds to remain available until expended.

Language is included allowing for the transfer of funds between Small Business Administration appropriations.

Language is included for the United States Postal Service, "Payment to the Postal Service Fund", that provides funds for revenue foregone; stipulates that mail for overseas voting and mail for the blind is free; provides that 6-day delivery shall continue at not less than the 1983 level; prohibits funds in this Act from being used to charge a fee to a child support enforcement agency seeking the address of a postal customer; and prohibits funds from being used to consolidate or close small rural and other small post offices.

Language is included for the United States Postal Service, "Office of Inspector General", that provides for transfer from the Postal Service Fund.

Language is included for the United States Tax Court, "Salaries and Expenses", that provides funds for contract reporting and services authorized by 5 U.S.C. 3109, and that travel expenses of the judges shall be paid upon the written certificate of the judge.

#### GENERAL PROVISIONS—THIS ACT

In addition, the bill provides the following provisions under this title:

Section 601. Language is included prohibiting pay and other expenses for non-Federal parties in regulatory or adjudicatory proceedings funded in this Act.

Section 602. Language is included prohibiting obligations beyond the current fiscal year and prohibits transfers of funds unless expressly so provided herein.

Section 603. Language is included limiting procurement contracts for consulting service expenditures to contracts that are matters of public record and available for public inspection.

Section 604. Language is included prohibiting transfer of funds in this Act without express authority.

Section 605. Language is included prohibiting the use of funds to engage in activities that would prohibit the enforcement of section 307 of the 1930 Tariff Act.

Section 606. Language is included concerning compliance with the Buy American Act.

Section 607. Language is included prohibiting the use of funds by any person or entity convicted of violating the Buy American Act.

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

Section 609. Language is included providing that fifty percent of unobligated balances may remain available for certain purposes.

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

Section 611. Language is included regarding cost accounting standards for contracts under the Federal Employee Health Benefits Program.

Section 612. Language is included regarding non-foreign area cost of living allowances.

Section 613. Language is included prohibiting the expenditure of funds for abortion under the Federal Employees Health Benefits program.

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

Section 615. Language is included waiving restrictions on the purchase of non-domestic articles, materials, and supplies in the case of acquisition of information technology by the Federal government.

Section 616. Language is included prohibiting officers or employees of any regulatory agency or commission funded by this Act from accepting travel payments or reimbursements from a person or entity regulated by such agency or commission.

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

Section 618. Language is included requiring certain agencies to provide quarterly reports on unobligated balances after the end of the quarter.

Section 619. Language is included requiring certain agencies in this Act to consult with the General Services Administration before seeking new office space or making alterations to existing office space.

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

Section 621. Language is included prohibiting funding for certain czars including the Director of the White House Office of Health Reform, the Assistant to the President for Energy and Climate Change, the Senior Advisor to the Secretary of the Treasury assigned to the Presidential Task Force on the Auto Industry and Senior Counselor for Manufacturing Policy, and the White House Director of Urban Affairs, or any substantially similar positions.

Section 622. Language is included prohibiting funding made available by this Act to be used to enter into a contract, memorandum of understanding, or cooperative agreement with, make a grant to, or provide a loan or loan guarantee to, any corporation that has any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, where the awarding agency is aware of the unpaid tax liability, 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 623. Language is included prohibiting funding made available by this Act to be used to enter into a contract, memorandum of understanding, or cooperative agreement with, make a grant to, or provide a loan or loan guarantee to, any corporation that was convicted of a felony criminal violation under any Federal law within the preceding 24 months, where the awarding agency is aware of the conviction, 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 624. Language is included providing for several appropriated mandatory accounts including Compensation of the President, the Judicial Retirement Funds (Judicial Officers' Retirement Fund, Judicial Survivors' Annuities Fund, and the United States Court of Federal Claims Judges' Retirement Fund), the Government Payment for Annuitants, Employee Health Benefits, the Government Payment for Annuitants, Employee Life Insurance, and the Payment to the Civil Service Retirement and Disability Fund.

Section 625. Language is included that prohibits the obligation of funds in fiscal year 2015 from the Securities and Exchange Commission Reserve Fund established by the Dodd-Frank Wall Street Reform and Consumer Protection Act.

Section 626. Language is included that prohibits funds for the Securities and Exchange Commission to require the disclosure of political contributions, contributions to tax exempt organizations, or dues paid to trade associations.

Section 627. Language is included that extends the Multinational Species Conservation Fund Semipostal Stamp Act of 2010 and requires certain stamp depictions.

Section 628. Language is included that requires certain regulatory agencies to provide a report on increasing public participation in rulemaking, improving coordination among Federal agencies, and identifying ineffective or excessively burdensome regulations.

Section 629. Language is included that prohibits contracts for services to train Executive Branch employees to support or defeat legislation pending before Congress.

Section 630. Language is included that prohibits funds for the Internal Revenue Service (IRS) to destroy, deface, or dispose of records in contravention of the Federal Records Act (FRA) and to require the Archivist to report on IRS compliance with the FRA.

Section 631. Language is included prohibiting funds to require the disclosure by a provider of electronic communications service or a remote computing services of wire or electronic communications that is in electronic storage by any other than a means authorized under section 2703(b)(1)(A) of title 18 of the United States Code.

Section 632. Language is included amending section 716 of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

#### GENERAL PROVISIONS—GOVERNMENT-WIDE

In addition, the bill provides the following provisions under this title:

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

Section 702. Language is included establishing price limitations on vehicles to be purchased by the Federal Government with certain exceptions.

Section 703. Language is included allowing funds made available to agencies for travel to also be used for quarter allowances and cost-of-living allowances.

Section 704. Language is included prohibiting the employment of noncitizens with certain exceptions.

Section 705. Language is included giving agencies the authority to pay General Services Administration bills for space renovation and other services.

Section 706. Language is included allowing agencies to finance the costs of recycling and waste prevention programs with proceeds from the sale of materials recovered through such programs.

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

Section 708. Language is included prohibiting interagency financing of groups absent prior statutory approval.

Section 709. Language is included prohibiting the use of funds for enforcing regulations disapproved in accordance with the applicable law of the U.S.

Section 710. Language is included limiting the amount of funds that can be used for redecoration of offices under certain circumstances.

Section 711. Language is included allowing for interagency funding of national security and emergency telecommunications initiatives.

Section 712. Language is included requiring agencies to certify that a Schedule C appointment was not created solely or primarily to detail the employee to the White House.

Section 713. Language is included prohibiting the payment of any employee who prohibits, threatens or prevents another employee from communicating with Congress.

Section 714. Language is included prohibiting Federal training not directly related to the performance of official duties.

Section 715. Language is included prohibiting, other than for normal and recognized executive-legislative relationships, propaganda, publicity and lobbying by executive agency personnel in support or defeat of legislative initiatives.

Section 716. Language is included prohibiting any Federal agency from disclosing an employee's home address to any labor organization, absent employee authorization or court order.

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

Section 718. Language is included prohibiting the use of funds for propaganda and publicity purposes not authorized by Congress.

Section 719. Language is included directing agency employees to use official time in an honest effort to perform official duties.

Section 720. Language is included allowing the use of funds to finance an appropriate share of the Federal Accounting Standards Advisory Board.

Section 721. Language is included allowing agencies to transfer \$17,000,000 to the Government-wide Policy account of the General Services Administration to finance an appropriate share of various government-wide boards and councils.

Section 722. Language is included permitting breast feeding in a Federal building or on Federal property if the woman and child are authorized to be there.

Section 723. Language is included permitting interagency funding of the National Science and Technology Council and provides for a report on the budget and resources of the National Science and Technology Council. The report should include the entire budget of the National Science and Technology Council.

Section 724. Language is included requiring documents involving the distribution of Federal funds to indicate the agency providing the funds and the amount provided.

Section 725. Language is included prohibiting the use of funds to monitor personal access or use of Internet sites or to collect, review, or obtain any personally identifiable information relating to access to or use of an Internet site.

Section 726. Language is included requiring health plans participating in the Federal Employees Health Benefits Program to provide contraceptive coverage and provides exemptions to certain religious plans.

Section 727. Language is included supporting strict adherence to anti-doping activities.

Section 728. Language is included allowing funds for official travel to be used by departments and agencies, if consistent with OMB Circular A-126, to participate in the fractional aircraft ownership pilot program.

Section 729. Language is included prohibiting funds for implementation of Office of Personnel Management regulations limiting detailees to the Legislative Branch, and implementing limitations on the Coast Guard Congressional Fellowship Program.

Section 730. Language is included restricting the use of funds for Federal law enforcement training facilities.

Section 731. Language is included prohibiting Executive Branch agencies from creating prepackaged news stories that are broadcast or distributed in the United States unless the story includes a clear notification within the text or audio of that news story that the

prepackaged news story was prepared or funded by that executive branch agency.

Section 732. Language is included prohibiting use of funds in contravention of section 552a of title 5, United States Code (the Privacy Act) and regulations implementing that section.

Section 733. Language is included prohibiting funds from being used for any Federal Government contract with any foreign incorporated entity which is treated as an inverted domestic corporation.

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

Section 735. Language is included prohibiting funds to require any entity submitting an offer for a Federal contract or participating in an acquisition to disclose political contributions.

Section 736. Language is included prohibiting funds for the painting of a portrait of an employee of the Federal government including the President, the Vice President, a Member of Congress, the head of an executive branch agency, or the head of an office of the legislative branch.

Section 737. Language is included limiting the pay increases of certain prevailing rate employees.

Section 738. Language is included eliminating automatic statutory pay increases for the Vice President, political appointees paid under the executive schedule, ambassadors who are not career members of the Foreign Service, politically appointed (noncareer) Senior Executive Service employees, and any other senior political appointee paid at or above level IV of the executive schedule.

Section 739. Language is included requiring agencies to submit reports to Inspectors General concerning expenditures for agency conferences.

Section 740. Language is included prohibiting funds to be used to increase, eliminate, or reduce funding for a program or project unless such change is made pursuant to reprogramming or transfer provisions.

Section 741. Language is included concerning the non-application of these general provisions to title IV and to title VIII.

#### GENERAL PROVISIONS—DISTRICT OF COLUMBIA

In addition, the bill provides the following provisions under this title:

Section 801. Language is included that appropriates funds for refunding overpayments of taxes collected and for paying settlements and judgments against the District of Columbia government.

Section 802. Language is included prohibiting the use of Federal funds for publicity or propaganda purposes.

Section 803. Language is included establishing reprogramming procedures for Federal and local funds.

Section 804. Language is included prohibiting the use of Federal funds to provide salaries or other costs associated with the offices of United States Senator or Representative.

Section 805. Language is included restricting the use of official vehicles to official duties.

Section 806. Language is included prohibiting the use of Federal funds for any petition drive or civil action which seeks to require Congress to provide for voting representation in Congress for the District of Columbia.

Section 807. Language is included prohibiting the use of Federal funds for needle exchange programs.

Section 808. Language is included providing for a “conscience clause” on legislation that pertains to contraceptive coverage by health insurance plans.

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

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

Section 810. Language is included prohibiting the use of funds for abortion except in the cases of rape or incest or if necessary to save the life of the mother.

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

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

Section 813. Language is included allowing the transfer of local funds and capital and enterprise funds.

Section 814. Language is included prohibiting the obligation of Federal funds beyond the current fiscal year and transfers of funds unless expressly provided herein.

Section 815. Language is included providing that not to exceed 50 percent of unobligated balances from Federal appropriations for salaries and expenses may remain available for certain purposes.

Section 816. Language is included appropriating local funds during fiscal year 2016 if there is an absence of a continuing resolution or regular appropriation for the District of Columbia. Funds are provided under the same authorities and conditions and in the same manner and extent as provided for in fiscal year 2015.

Section 817. Language is included limiting references to “this Act” as referring to only this title and title IV.

#### TITLE IX—ADDITIONAL GENERAL PROVISIONS

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



Section 902. Language is included establishing a Spending Reduction Account.

#### APPROPRIATIONS NOT AUTHORIZED BY LAW

Pursuant to clause 3(f)(1)(B) of rule XIII of the Rules of the House of Representatives, the following table lists the appropriations in the accompanying bill which are not authorized by law for the period concerned:

[Dollars in thousands]

	Last Year of Authorization	Authorization Level	Appropriation in Last Year of Authorization	Appropriations in this bill
<b>Title I—Department of the Treasury</b>				
Departmental Offices .....	n/a	n/a	n/a	175,000
Office of Terrorism and Financial Intelligence .....	n/a	n/a	n/a	120,000
Office of Inspector General ...	n/a	n/a	n/a	35,351
Inspector General for Tax Administration .....	n/a	n/a	n/a	158,000
Special Inspector General for the Troubled Asset Relief Program .....	n/a	n/a	n/a	34,234
Financial Crimes Enforcement Network .....	2013	100,419	110,788	108,661
Alcohol and Tobacco Tax and Trade Bureau .....	n/a	n/a	n/a	96,000
Bureau of the Fiscal Services	n/a	n/a	n/a	348,184
Community Development and Financial Institutions Fund	1998	111,000	45,000	226,000
Internal Revenue Service:				
Taxpayer Services .....	n/a	n/a	n/a	2,130,000
Enforcement .....	n/a	n/a	n/a	4,950,000
Operations Support .....	n/a	n/a	n/a	3,620,000
Business Systems Modernization .....	n/a	n/a	n/a	250,000
<b>Title II—Executive Office of the President</b>				
Office of Management and Budget .....	2003	various	61,988	89,300
Office of National Drug Control Policy .....				
Salaries and Expenses .....	2010	n/a	29,575	22,000
Other Federal Drug Control Programs .....	various	various	105,550	108,250
High Intensity Drug Trafficking Areas .....	2011	280,000	238,522	245,000
Information Technology Oversight and Reform .....	n/a	n/a	n/a	9,000
<b>Title IV—District of Columbia</b>				
Federal Payment for the DC National Guard .....	n/a	n/a	n/a	375
Federal Payment for Judicial Commissions .....	n/a	n/a	n/a	550
Federal Payment for Testing and Treatment of HIV/AIDs	n/a	n/a	n/a	5,000
Federal Payment for Resident Tuition Support .....	2012	such sums	30,000	20,000
<b>Title V—Independent Agencies</b>				
Federal Communications Commission .....	1991	such sums	115,794	322,748
Federal Election Commission	1981	9,400	9,662	67,500
Federal Trade Commission ...	1998	111,000	106,500	293,000
General Services Administration <sup>1</sup> .....	n/a	n/a	n/a	— 548,243

[Dollars in thousands]

	Last Year of Authorization	Authorization Level	Appropriation in Last Year of Authorization	Appropriations in this bill
National Historical Publications and Records Commission .....	2004	10,000	11,250	4,500
Office of Government Ethics .....	2007	such sums	11,148	15,420
Office of Special Counsel .....	2007	such sums	15,524	21,452
Merit Systems Protection Board .....	2007	such sums	29,110	43,000
Small Business Administration <sup>2</sup> .....	n/a	such sums	n/a	861,941

<sup>1</sup>Deposits into the Federal Buildings Fund are available for real property management and related activities in the amounts specified in annual appropriations laws, as provided by 40 USC 592. Various provisions of law authorized other GSA activities including Operating Expenses, Government-Wide Policy, E-government, Citizens Service Fund, and allowances for former Presidents, many of which have expired.

<sup>2</sup>The Small Business Administration's salaries and expenses, disaster and business loan programs, and entrepreneurial development programs are authorized by various provisions of law, many of which have expired.

### COMPARISON WITH THE BUDGET RESOLUTION

Pursuant to clause 3(c)(2) of rule XIII of the Rules of the House of Representatives and section 308(a)(1)(A) of the Congressional Budget Act of 1974, the following table compares the levels of new budget authority provided in the bill with the appropriate allocation under section 302(b) of the Budget Act.

#### SUBCOMMITTEE ON FINANCIAL SERVICES AND GENERAL GOVERNMENT

[In Millions of Dollars]

	302b allocation		This bill	
	Budget Authority	Outlays	Budget Authority	Outlays
General purpose discretionary .....	21,285	22,750	21,285	*22,679
Mandatory .....	21,498	21,491	21,498	21,491

\* Includes outlays from prior year budget authority.

### FIVE-YEAR OUTLAY PROJECTIONS

Pursuant to clause 3(c)(2) of rule XIII and section 308(a)(1)(B) of the Congressional Budget Act of 1974, the following table contains five-year projections of outlays associated with the budget authority provided in the accompanying bill, as provided to the Committee by the Congressional Budget Office.

[In Millions of Dollars]

	Outlays
2015 .....	* 38,376
2016 .....	3,338
2017 .....	50
2018 .....	— 407
2019 and future years .....	— 4,086

\* Excludes outlays from prior-year budget authority.

### FINANCIAL ASSISTANCE TO STATE AND LOCAL GOVERNMENTS

Pursuant to clause 3(c)(2) of rule XIII and section 308(a)(1)(C) of the Congressional Budget Act of 1974, the Congressional Budget Office has provided the following estimates of new budget authority and outlays provided by the accompanying bill for financial assistance to State and local governments.

[In Millions of Dollars]

	Budget Authority	Outlays
Financial assistance to State and local governments for 2015 .....	387	* 400

\* Excludes outlays from prior-year budget authority.

## PROGRAM DUPLICATION

No provision of this bill establishes or reauthorizes a program of the Federal Government known to be duplicative of another Federal program, a program that was included in any report from the Government Accountability Office to Congress pursuant to section 21 of Public Law 111–139, or a program related to a program identified in the most recent Catalog of Federal Domestic Assistance.

## DIRECTED RULE MAKING

The bill does not direct any rule making.

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL)  
AUTHORITY

The following table provides a detailed summary, for each Department and agency, comparing the amounts recommended in the bill with amounts enacted for fiscal year 2014 and budget estimates presented for fiscal year 2015.

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2014  
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2015  
(Amounts in thousands)

	FY 2014 Enacted	FY 2015 Request	Bill	Bill vs. Enacted	Bill vs. Request
<b>TITLE I - DEPARTMENT OF THE TREASURY</b>					
<b>Departmental Offices</b>					
Salaries and Expenses.....	312,400	308,734	175,000	-137,400	-133,734
Office of Terrorism and Financial Intelligence.....	---	---	120,000	+120,000	+120,000
Subtotal.....	312,400	308,734	295,000	-17,400	-13,734
<b>Department-wide Systems and Capital Investments</b>					
Programs.....	2,725	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	158,000	+1,625	+581
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	631,246	-21,977	-15,878
Treasury Forfeiture Fund (rescission).....	-736,000	-950,000	-750,000	-14,000	+200,000
Total, Departmental Offices.....	-82,777	-302,876	-118,754	-35,977	+184,122
<b>Bureau of the Fiscal Service</b>					
Alcohol and Tobacco Tax and Trade Bureau.....	360,165	348,184	348,184	-11,981	---
Community Development Financial Institutions Fund	99,000	96,000	96,000	-3,000	---
Program Account.....	226,000	224,900	230,000	+4,000	+5,100
Payment of Government Losses in Shipment.....	2,000	2,000	2,000	---	---
Total, Department of the Treasury, non-IRS.....	604,388	368,208	557,430	-46,958	+189,222

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2014  
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2015  
(Amounts in thousands)

	FY 2014 Enacted	FY 2015 Request	Bill	Bill vs. Enacted	Bill vs. Request
Internal Revenue Service					
Taxpayer Services.....	2,122,554	2,317,633	2,130,000	+7,446	-187,633
Enforcement.....	5,022,178	5,133,988	4,950,000	-72,178	-183,988
Program integrity initiatives.....	---	237,838	---	---	-237,838
Subtotal.....	5,022,178	5,371,826	4,950,000	-72,178	-421,826
Operations Support.....	3,740,942	4,215,169	3,620,000	-120,942	-595,169
Program integrity initiatives.....	---	241,689	---	---	-241,689
Subtotal.....	3,740,942	4,456,858	3,620,000	-120,942	-836,858
Business Systems Modernization.....	312,938	330,210	250,000	-62,938	-80,210
General Provision.....	92,000	---	---	-92,000	---
Total, Internal Revenue Service.....	11,290,612	12,476,527	10,950,000	-340,612	-1,526,527
Total, title I, Department of the Treasury.....					
Appropriations.....	11,895,000	12,844,735	11,507,430	-387,570	-1,337,305
Rescissions.....	(12,631,000)	(13,315,208)	(12,257,430)	(-373,570)	(-1,057,778)
(Mandatory).....	(-736,000)	(-950,000)	(-750,000)	(-14,000)	(+200,000)
(Discretionary).....	(2,000)	(2,000)	(2,000)	---	---
	(11,893,000)	(12,842,735)	(11,505,430)	(-387,570)	(-1,337,305)

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2014  
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2015  
(Amounts in thousands)

	FY 2014 Enacted	FY 2015 Request	Bill	Bill vs. Enacted	Bill vs. Request
TITLE II - EXECUTIVE OFFICE OF THE PRESIDENT AND FUNDS APPROPRIATED TO THE PRESIDENT					
The White House					
Salaries and Expenses.....	55,000	55,110	55,000	---	-110
Compensation of the President.....	---	450	---	---	-450
Sec. 624.....	(450)	---	(450)	---	(+450)
Subtotal.....	55,000	55,560	55,000	---	-560
Executive Residence at the White House:					
Operating Expenses.....	12,700	12,700	12,700	---	---
White House Repair and Restoration.....	750	750	500	-250	-250
Subtotal.....	13,450	13,450	13,200	-250	-250
Council of Economic Advisers.....					
National Security Council and Homeland Security Council.....	4,184	4,192	3,765	-419	-427
Office of Administration.....	12,600	12,621	12,600	---	-21
	112,726	111,441	111,000	-1,726	-441
Total, The White House.....	197,960	197,264	195,565	-2,395	-1,699

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2014  
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2015  
(Amounts in thousands)

	FY 2014 Enacted	FY 2015 Request	Bill	Bill vs. Enacted	Bill vs. Request
Office of Management and Budget.....	89,300	93,450	89,300	---	-4,150
Office of National Drug Control Policy					
Salaries and Expenses.....	22,750	22,647	22,000	-750	-647
High Intensity Drug Trafficking Areas Program.....	238,522	193,400	245,000	+6,478	+51,600
Other Federal Drug Control Programs.....	105,394	95,376	108,250	+2,856	+12,874
Total, Office of National Drug Control Policy...	366,666	311,423	375,250	+8,584	+63,827
Unanticipated Needs.....	800	1,000	---	-800	-1,000
Data-driven Innovation.....	2,000	---	---	-2,000	---
Information Technology Oversight and Reform.....	8,000	20,000	9,000	+1,000	-11,000
Special Assistance to the President and Official Residence of the Vice President:					
Salaries and Expenses.....	4,319	4,221	4,200	-119	-21
Operating Expenses.....	305	299	290	-15	-9
Subtotal.....	4,624	4,520	4,490	-134	-30
Total, title II, Executive Office of the President and Funds Appropriated to the President.....	669,350	627,657	673,605	+4,255	+45,948
(Mandatory).....	---	(450)	---	---	(-450)
(Discretionary).....	(669,350)	(627,207)	(673,605)	(+4,255)	(+46,398)

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2014  
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2015  
(Amounts in thousands)

	FY 2014 Enacted	FY 2015 Request	Bill	Bill vs. Enacted	Bill vs. Request
TITLE III - THE JUDICIARY					
Supreme Court of the United States					
Salaries and Expenses:					
Salaries of Justices.....	2,442	2,527	2,527	+85	---
Other salaries and expenses.....	72,625	74,967	74,937	+2,312	-30
	-----	-----	-----	-----	-----
Subtotal.....	75,067	77,494	77,464	+2,397	-30
	-----	-----	-----	-----	-----
Care of the Building and Grounds.....	11,158	11,640	11,640	+482	---
	-----	-----	-----	-----	-----
Total, Supreme Court of the United States.....	86,225	89,134	89,104	+2,879	-30
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	30,192	+592	-20
	-----	-----	-----	-----	-----
Total, United States Court of Appeals for the Federal Circuit.....	32,398	33,105	33,085	+687	-20



COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2014  
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2015  
(Amounts in thousands)

	FY 2014 Enacted	FY 2015 Request	Bill	Bill vs. Enacted	Bill vs. Request
-----					
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	17,807	-1,393	---
	-----	-----	-----	-----	-----
Total, U.S. Court of International Trade.....	21,116	19,788	19,788	-1,328	---
-----					
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	4,784,659	+125,829	-42,929
	-----	-----	-----	-----	-----
Subtotal.....	5,047,494	5,239,588	5,196,659	+149,165	-42,929
-----					
Vaccine Injury Compensation Trust Fund.....	5,327	5,423	5,423	+96	---
Defender Services.....	1,044,394	1,053,158	1,044,394	---	-8,764
Fees of Jurors and Commissioners.....	53,891	55,827	55,827	+1,936	---
Court Security.....	497,500	530,763	525,763	+28,263	-5,000
	-----	-----	-----	-----	-----
Total, Courts of Appeals, District Courts, and Other Judicial Services.....	6,648,606	6,884,759	6,828,066	+179,460	-56,693
-----					
Administrative Office of the United States Courts					
Salaries and Expenses.....	81,200	84,399	82,824	+1,624	-1,575

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2014  
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2015  
(Amounts in thousands)

	FY 2014 Enacted	FY 2015 Request	Bill	Bill vs. Enacted	Bill vs. Request
Federal Judicial Center					
Salaries and Expenses.....	26,200	26,959	26,724	+524	-235
Judicial Retirement Funds					
Payment to Judiciary Trust Funds.....	---	143,600	---	---	-143,600
(Sec. 624).....	(126,931)	---	(143,600)	(+16,669)	(+143,600)
United States Sentencing Commission					
Salaries and Expenses.....	16,200	16,894	16,556	+356	-338
Total, title III, the Judiciary.....	6,911,945	7,298,638	7,096,147	+184,202	-202,491
(Mandatory).....	(395,820)	(563,001)	(419,401)	(+23,581)	(-143,600)
(Discretionary).....	(6,516,125)	(6,735,637)	(6,676,746)	(+160,621)	(-58,891)

TITLE IV - DISTRICT OF COLUMBIA

Federal Payment for Resident Tuition Support.....	30,000	40,000	20,000	-10,000	-20,000
Federal Payment for Emergency Planning and Security Costs in the District of Columbia.....	23,800	14,900	10,000	-13,800	-4,900
Federal Payment to the District of Columbia Courts....	232,812	255,819	234,400	+1,588	-21,419
Federal Payment for Defender Services in District of Columbia Courts.....	49,890	49,890	49,890	---	---

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2014  
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2015  
(Amounts in thousands)

	FY 2014 Enacted	FY 2015 Request	Bill	Bill vs. Enacted	Bill vs. Request
Federal Payment to the Court Services and Offender Supervision Agency for the District of Columbia.....	226,484	232,568	228,500	+2,016	-4,068
Federal Payment to the District of Columbia Public Defender Service.....	40,607	41,231	41,000	+393	-231
Federal Payment to the District of Columbia Water and Sewer Authority.....	14,000	16,000	---	-14,000	-16,000
Federal Payment to the Criminal Justice Coordinating Council.....	1,800	1,900	1,900	+100	---
Federal Payment for Judicial Commissions.....	500	565	550	+50	-15
Federal Payment for School Improvement.....	48,000	43,000	45,000	-3,000	+2,000
Federal Payment for the D.C. National Guard.....	375	435	375	---	-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	636,615	-36,653	-65,693
TITLE V - OTHER INDEPENDENT AGENCIES					
Administrative Conference of the United States.....	3,000	3,200	3,000	---	-200
Christopher Columbus Fellowship Foundation.....	150	---	---	-150	---
Consumer Product Safety Commission.....	118,000	123,000	118,000	---	-5,000

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2014  
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2015  
(Amounts in thousands)

	FY 2014 Enacted	FY 2015 Request	Bill	Bill vs. Enacted	Bill vs. Request
<b>Election Assistance Commission</b>					
Salaries and Expenses.....	10,000	10,000	---	-10,000	-10,000
<b>Federal Communications Commission</b>					
Salaries and Expenses.....	339,844	375,380	322,748	-17,096	-52,632
Offsetting fee collections - current year.....	-339,844	-375,380	-322,748	+17,096	+52,632
Direct appropriation.....	---	---	---	---	---
<b>Federal Deposit Insurance Corporation: Office of Inspector General (by transfer)</b>					
Inspector General (by transfer).....	(34,568)	(34,568)	(34,568)	---	---
Federal Election Commission.....	65,791	67,500	67,500	+1,709	---
Federal Labor Relations Authority.....	25,500	25,548	25,500	---	-48
<b>Federal Trade Commission</b>					
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	---

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2014  
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2015  
(Amounts in thousands)

	FY 2014 Enacted	FY 2015 Request	Bill	Bill vs. Enacted	Bill vs. Request
General Services Administration					
Federal Buildings Fund					
Limitations on Availability of Revenue:					
Construction and acquisition of facilities.....	506,178	745,449	420,460	-85,718	-324,989
Repairs and alterations.....	1,076,823	1,256,738	965,817	-111,006	-290,921
New construction and repair.....	69,500	---	---	-69,500	---
Installment acquisition payments.....	109,000	---	---	-109,000	---
Rental of space.....	5,387,109	5,671,348	5,500,000	+112,891	-171,348
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	9,130,409	-239,633	-787,258
Rental income to fund.....	-9,950,560	-9,917,667	-9,917,667	+32,893	---
Total, Federal Buildings Fund.....	-580,518	---	-787,258	-206,740	-787,258
Government-wide Policy.....	58,000	59,206	58,000	---	-1,206
Operating Expenses.....	63,466	61,049	61,049	-2,417	---
Office of Inspector General.....	65,000	66,978	65,000	---	-1,978
Electronic Government Fund.....	16,000	---	---	-16,000	---
Allowances and Office Staff for Former Presidents.....	3,550	3,344	1,672	-1,878	-1,672
Federal Citizen Services Fund.....	34,804	53,294	53,294	+18,490	---
Total, General Services Administration.....	-339,698	243,871	-548,243	-208,545	-792,114
Harry S Truman Scholarship Foundation.....	750	---	---	-750	---

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2014  
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2015  
(Amounts in thousands)

	FY 2014 Enacted	FY 2015 Request	Bill	Bill vs. Enacted	Bill vs. Request
<b>Merit Systems Protection Board</b>					
Salaries and Expenses.....	42,740	40,300	40,655	-2,085	+355
Limitation on administrative expenses.....	2,345	2,345	2,345	---	---
Total, Merit Systems Protection Board.....	45,085	42,645	43,000	-2,085	+355
<b>Morris K. Udall and Stewart L. Udall Foundation</b>					
Morris K. Udall and Stewart L. Udall Trust Fund.....	2,100	1,995	---	-2,100	-1,995
Environmental Dispute Resolution Fund.....	3,400	3,420	---	-3,400	-3,420
Total, Morris K. Udall and Stewart L. Udall Foundation.....	5,500	5,415	---	-5,500	-5,415
<b>National Archives and Records Administration</b>					
Operating Expenses.....	370,000	360,000	360,000	-10,000	---
Reduction of debt.....	-18,000	-20,000	-20,000	-2,000	---
Subtotal.....	352,000	340,000	340,000	-12,000	---
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	---
Total, National Archives and Records Administration.....	368,630	356,730	356,730	-11,900	---

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2014  
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2015  
(Amounts in thousands)

	FY 2014 Enacted	FY 2015 Request	Bill	Bill vs. Enacted	Bill vs. Request
<b>National Credit Union Administration</b>					
Community Development Revolving Loan Fund.....	1,200	1,071	2,000	+800	+929
Office of Government Ethics.....	15,325	15,420	15,420	+95	---
<b>Office of Personnel Management</b>					
Salaries and Expenses.....	95,757	96,039	95,910	+153	-129
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.....	---	11,806,000	---	---	-11,806,000
(Sec. 624).....	(11,404,000)	---	(11,806,000)	(+402,000)	(+11,806,000)
Govt Payment for Annuitants, Employee Life Insurance.....	---	55,000	---	---	-55,000
(Sec. 624).....	(53,000)	---	(55,000)	(+2,000)	(+55,000)
Payment to Civil Svc Retirement and Disability Fund.....	---	8,975,000	---	---	-8,975,000
(Sec. 624).....	(9,178,000)	---	(8,975,000)	(-203,000)	(+8,975,000)
<b>Total, Office of Personnel Management.....</b>	<b>240,359</b>	<b>21,076,188</b>	<b>240,059</b>	<b>-300</b>	<b>-20,836,129</b>
Mandatory.....	---	(20,836,000)	---	---	(-20,836,000)
Discretionary.....	(240,359)	(240,188)	(240,059)	(-300)	(-129)
<b>Office of Special Counsel.....</b>	<b>20,639</b>	<b>21,452</b>	<b>21,452</b>	<b>+813</b>	<b>---</b>
Prior year balances.....	125	---	---	-125	---
<b>Postal Regulatory Commission.....</b>	<b>14,152</b>	<b>15,283</b>	<b>14,152</b>	<b>---</b>	<b>-1,131</b>
Privacy and Civil Liberties Oversight Board.....	3,100	8,008	4,500	+1,400	-3,508
Recovery and Accountability Transparency Board.....	20,000	20,000	15,000	-5,000	-5,000

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2014  
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2015  
(Amounts in thousands)

	FY 2014 Enacted	FY 2015 Request	Bill	Bill vs. Enacted	Bill vs. Request
Securities and Exchange Commission.....	1,350,000	1,700,000	1,400,000	+50,000	-300,000
SEC fees.....	-1,350,000	-1,700,000	-1,400,000	+50,000	+300,000
SEC Reserve Fund (rescission).....	-25,000	---	---	+25,000	---
SEC Reserve Fund (limitation).....	---	---	-70,000	-70,000	-70,000
Selective Service System.....	22,900	22,900	21,500	-1,400	-1,400
Small Business Administration					
Salaries and expenses.....	250,000	256,882	253,882	+3,882	-3,000
Entrepreneurial Development Programs.....	196,165	197,825	197,825	+1,660	---
Office of Inspector General.....	19,000	19,400	19,400	+400	---
Office of Advocacy.....	8,750	8,455	8,750	---	+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	186,858	-5,042	+154,636
Disaster relief category.....	---	154,636	---	---	-154,636
Total, Small Business Administration.....	928,975	864,646	861,941	-67,034	-2,705



COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2014  
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2015  
(Amounts in thousands)

	FY 2014 Enacted	FY 2015 Request	Bill	Bill vs. Enacted	Bill vs. Request
-----					
United States Postal Service					
Payment to the Postal Service Fund.....					
Advance appropriations.....	70,751	70,371	58,342	+58,342 -70,751	+58,342 -70,371
Office of Inspector General.....	241,468	243,883	243,000	+1,532	-883
Total, United States Postal Service.....	312,219	314,254	301,342	-10,877	-12,912
United States Tax Court.....	53,453	52,300	50,000	-3,453	-2,300
=====					
Total, title V, Independent Agencies.....	2,089,855	23,468,431	1,721,853	-368,002	-21,746,578
Appropriations.....	(2,044,104)	(23,243,424)	(1,721,853)	(-322,251)	(-21,521,571)
Rescissions.....	(-25,000)	---	---	(+25,000)	---
Disaster relief category.....	---	(154,636)	---	---	(-154,636)
Advances.....	(70,751)	(70,371)	---	(-70,751)	(-70,371)
(by transfer).....	(34,568)	(34,568)	(34,568)	---	---
(Mandatory).....	---	(20,836,000)	---	---	(-20,836,000)
(Discretionary).....	(2,089,855)	(2,632,431)	(1,721,853)	(-368,002)	(-910,578)
=====					

COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR 2014  
AND BUDGET REQUESTS AND AMOUNTS RECOMMENDED IN THE BILL FOR 2015  
(Amounts in thousands)

	FY 2014 Enacted	FY 2015 Request	Bill	Bill vs. Enacted	Bill vs. Request
TITLE VI - GENERAL PROVISIONS					
Mandatory appropriations (Sec. 624).....	20,762,381	---	20,980,050	+217,669	+20,980,050
Mandatory appropriations.....	---	(20,980,050)	---	---	(-20,980,050)
Grand total.....	43,001,799	44,941,769	42,615,700	-386,099	-2,326,069
Appropriations.....	(43,692,048)	(45,666,762)	(43,365,700)	(-326,348)	(-2,301,062)
Rescissions.....	(-761,000)	(-950,000)	(-750,000)	(+11,000)	(+200,000)
Disaster relief category.....	---	(154,636)	---	---	(-154,636)
Advances.....	(70,751)	(70,371)	---	(-70,751)	(-70,371)
(by transfer).....	(34,568)	(34,568)	(34,568)	---	---
Discretionary total.....	21,851,000	23,541,698	21,285,000	-566,000	-2,256,698

DISSENTING VIEWS OF THE HON. NITA LOWEY AND HON.  
JOSE E. SERRANO

We want to start by thanking Chairman Crenshaw and his staff for their work in sharing information and keeping a professional process in place. It is a testament to our personal and professional relationships that we are able to work these issues through in a respectful and productive manner, even if we do not agree on the bill before us.

The fiscal year (FY) 2015 bill approved by the Committee provides net budget authority of \$21.285 billion, a cut of \$566 million below the FY 2014 level and \$2.3 billion (10%) below the Administration's request.

While we are bound by the Ryan-Murray budget agreement's overall number for the FY 2015 bill, nothing but partisan politics forced the majority to reduce the subcommittee's allocation. This subcommittee took the largest percentage cut and it shows in the unacceptably high reductions to the Securities and Exchange Commission (SEC) and the Internal Revenue Service (IRS) which will result in critical government functions being shortchanged. At these levels, services will be shut down; taxes will go uncollected; and consumers, investors, and taxpayers will lose vital protections.

The unsustainable cuts forced by the subcommittee's allocation will impact all citizens. For example, the IRS interacts with every taxpayer each year. Under this bill, the IRS is slashed by more than \$340 million below the FY 2014 level, which was already artificially low due to the sequester and the budget deal made to end the government shutdown, and an astounding \$1.5 billion below the level requested by the President. This will force the IRS to operate with 9,500 fewer staff, which in turn will cause the percentage of taxpayers who receive assistance on the IRS telephone helpline to plummet from an already dismal 61% to less than 50%, with waiting times for those who do get answers rising to 35 minutes or longer. Plainly speaking, that means that as many as 24 million taxpayers would be unable to reach the IRS for assistance. That is unacceptable. Further, we can be assured that tax cheats will not be pursued as vigorously. In fact, the IRS projects that the cuts in this bill will result in \$2 billion in uncollected revenue compared to what could have been collected at the Request level, thereby increasing the deficit. It does not make economic or budgetary sense to once again severely cut the IRS budget, because the end result is that honest taxpayers will have trouble getting their questions answered, tax cheats will go free, revenue will go uncollected, and deficits will grow.

Moreover, this bill does not adequately ensure that our financial markets are policed appropriately. By not providing needed resources for the SEC, this bill invites mischief in our markets. A cut of \$300 million below the President's request leads to less enforce-

ment and hinders the ongoing implementation of the Dodd-Frank Wall Street Reform and Consumer Protection Act. Dodd-Frank is the law of the land and was enacted to deter truly outrageous behavior in our financial sector. Without proper SEC enforcement, we cannot expect to stop malfeasance. It is important to note that funding for the SEC is deficit-neutral, as the agency is fee-funded. Therefore, fully funding the agency at the President's request would not cost a dime in taxpayer dollars, but would make significant strides in greater enforcement, promulgation of Dodd-Frank required rules, and improvements to the agency's information technology infrastructure.

As our nation's landlord, superintendent and developer, the General Services Administration (GSA) must have resources to support the missions of all other federal agencies. We are pleased to note that this bill fully funds the land port of entry projects requested by the Administration that are crucial to economic development. Even so, the bill does not fund \$325 million in new construction projects—almost 80% of which would have funded homeland security projects. This bill dramatically reduces our investment in infrastructure at a time when we need to create jobs.

Several smaller programs are eliminated in this bill, including the Election Assistance Commission (EAC). Despite ongoing attempts to hamstring the agency, the EAC remains vital to ensuring the integrity and accessibility of our nation's elections. Given the recent history of controversies and mismanagement in several states, it is unwise to defund this agency.

In addition to the severe cuts in this bill, we are also distressed that it includes many controversial policy riders that have nothing to do with the Committee's job of appropriations and everything to do with partisan politics. This year, even more were added in Committee.

The bill once again interferes in the District of Columbia's local affairs, restricting the District from spending its own funds in the provision of abortion services for low-income individuals and deciding for the District's local elected officials and law enforcement what local criminal law and punishment should be. This micro-management of the District is not the proper role of Congress. Members who are interested in these purely local issues should perhaps consider resigning from their seats in Congress and running for D.C. City Council. Or they should give the same courtesy to the District's elected officials and let them pass laws for the Congressional Districts they represent.

There are further restrictions in the bill that prevent implementation of the individual mandate required in the Patient Protection and Affordable Care Act (ACA), and a prohibition added in Committee on the provision of the full range of reproductive services coverage for all health benefits programs provided under the Act. These issues have long been settled, and it is inappropriate to use the Appropriations process to unwind current law.

Democrats attempted to address many of these inadequacies through the amendment process in Committee. We even offered an amendment in Committee to remove fifteen of those riders—riders which affected four agencies, the District of Columbia, federal employee health benefits, and multi-state health plans offered under

the ACA. The majority strongly rejected that effort, even though that list of the partisan riders in this bill was hardly exhaustive. Unfortunately, our colleagues on the other side rejected all efforts to improve the funding allocation and to remove those riders which preclude compromise in the Appropriations process.

We appreciate the efforts the Chairman made to adequately fund the Small Business Administration, the Community Development Financial Institutions Fund, the Federal Judiciary, and anti-terrorism programs at the Department of Treasury. However, these are the few bright spots in an otherwise dismal bill. The functions carried out by agencies in this bill are vital to taxpayers, consumers, businesses, and the economy as a whole. Shortchanging these functions does nothing to help our economy continue to grow, create jobs, or reduce the deficit; in fact, this bill makes our markets less secure, reduces spending on infrastructure, and increases the deficit. In its current form, we cannot support the bill.

NITA M. LOWEY.  
JOSE E. SERRANO.

