

**B. Summary of Requirements**

**Summary of Requirements**  
 Fees and Expenses of Witnesses  
 Salaries and Expenses  
 (Dollars in Thousands)

	FY 2027 Request		
	Direct Positions	FTE	Amount
<b>2025 Enacted</b>	<b>0</b>	<b>0</b>	<b>270,000</b>
2025 Sequester Cut			-15,390
<b>Total 2025 Enacted (with Rescission)</b>	<b>0</b>	<b>0</b>	<b>254,610</b>
<b>2026 Enacted</b>	<b>0</b>	<b>0</b>	<b>320,000</b>
Technical Adjustment			-18,240
<b>Total 2026 Enacted</b>	<b>0</b>	<b>0</b>	<b>301,760</b>
<b>Technical Adjustments</b>			
<b>Total Technical Adjustments</b>	<b>0</b>	<b>0</b>	<b>18,240</b>
<b>Base Adjustments</b>			
<b>Total Base Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Technical and Base Adjustments</b>	<b>0</b>	<b>0</b>	<b>18,240</b>
<b>2027 Current Services</b>	<b>0</b>	<b>0</b>	<b>320,000</b>
<b>Program Changes</b>			
Subtotal, Increases	0	0	0
Subtotal, Offsets	0	0	0
<b>Total Program Changes</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2027 Total Request</b>	<b>0</b>	<b>0</b>	<b>320,000</b>
2027 Balance Rescission (if applicable)			0
<b>2027 Total Request (with Rescission)</b>	<b>0</b>	<b>0</b>	<b>320,000</b>
2026 - 2027 Total Change	0	0	18,240

**B. Summary of Requirements**

**Summary of Requirements**

Fees and Expenses of Witnesses

Salaries and Expenses

(Dollars in Thousands)

Program Activity	2025 Enacted			2026 Enacted			2027 Technical and Base Adjustments			2027 Current Services		
	Direct Pos.	Actual FTE	Amount	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount
Protection of Witnesses	0	0	39,117	0	0	47,628	0	0	0	0	0	47,628
Fees and Expenses of Witnesses	0	0	198,054	0	0	236,887	0	0	18,240	0	0	255,127
Private Counsel	0	0	3,461	0	0	3,628	0	0	0	0	0	3,628
Foreign Counsel	0	0	10,478	0	0	9,916	0	0	0	0	0	9,916
Alternative Dispute Resolution	0	0	3,500	0	0	3,701	0	0	0	0	0	3,701
<b>Total Direct</b>	<b>0</b>	<b>0</b>	<b>254,610</b>	<b>0</b>	<b>0</b>	<b>301,760</b>	<b>0</b>	<b>0</b>	<b>18,240</b>	<b>0</b>	<b>0</b>	<b>320,000</b>
Balance Rescission			0			0			0			0
Total Direct with Rescission			254,610			301,760			18,240			320,000
Reimbursable FTE		0			0			0			0	
Total Direct and Reimb. FTE		0			0			0			0	
Other FTE:												
LEAP		0			0			0			0	
Overtime		0			0			0			0	
Grand Total, FTE		0			0			0			0	

Program Activity	2027 Increases			2027 Offsets			2027 Request		
	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount
Protection of Witnesses	0	0	0	0	0	0	0	0	47,628
Fees and Expenses of Witnesses	0	0	0	0	0	0	0	0	255,127
Private Counsel	0	0	0	0	0	0	0	0	3,628
Foreign Counsel	0	0	0	0	0	0	0	0	9,916
Alternative Dispute Resolution	0	0	0	0	0	0	0	0	3,701
<b>Total Direct</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>320,000</b>
Balance Rescission			0			0			0
Total Direct with Rescission			0			0			320,000
Reimbursable FTE		0			0			0	
Total Direct and Reimb. FTE		0			0			0	
Other FTE:									
LEAP		0			0			0	
Overtime		0			0			0	
Grand Total, FTE		0			0			0	

**F. Crosswalk of 2024 Availability**

**Crosswalk of 2025 Availability**

Fees and Expenses of Witnesses  
Salaries and Expenses  
(Dollars in Thousands)

Program Activity	FY 2025 Enacted			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	2025 Availability		
	Direct Pos.	Estim. FTE	Amount	Direct Pos.	Estim. FTE	Amount	Amount	Amount	Direct Pos.	Estim. FTE	Amount
Protection of Witnesses	0	0	39,117	0	0	0	16,278	17,473	0	0	72,868
Fees and Expenses of Witnesses	0	0	198,054	0	0	0	121,841	51,322	0	0	371,217
Private Counsel	0	0	3,461	0	0	0	2,090	0	0	0	5,551
Foreign Counsel	0	0	10,478	0	0	0	2,994	1,699	0	0	15,171
Alternative Dispute Resolution	0	0	3,500	0	0	0	2,162	0	0	0	5,662
Undistributed Recoveries	0	0	0	0	0	0	0	78,596	0	0	78,596
<b>Total Direct</b>	<b>0</b>	<b>0</b>	<b>254,610</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>145,365</b>	<b>149,090</b>	<b>0</b>	<b>0</b>	<b>549,065</b>
Balance Rescission			0								0
Total Direct with Rescission			254,610								254,610
Reimbursable FTE		0			0		0			0	
Total Direct and Reimb. FTE		0			0		0			0	
Other FTE:											
LEAP		0			0		0			0	
Overtime		0			0		0			0	
Grand Total, FTE		0			0		0			0	

**Carryover:**

FY 2025 had carryover of \$145.365 million from prior year unobligated balances.

**Recoveries/Refunds:**

Actual recoveries of \$149.1 million in FY 2025.

F. Crosswalk of 2025 Availability

**Crosswalk of 2026 Availability**

Fees and Expenses of Witnesses  
Salaries and Expenses  
(Dollars in Thousands)

Program Activity	FY 2026 Enacted			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	2026 Availability		
	Direct Pos.	Estim. FTE	Amount	Direct Pos.	Estim. FTE	Amount	Amount	Amount	Direct Pos.	Estim. FTE	Amount
Protection of Witnesses	0	0	47,628	0	0	0	19,097	0	0	0	66,725
Fees and Expenses of Witnesses	0	0	236,887	0	0	0	129,439	0	0	0	366,326
Private Counsel	0	0	3,628	0	0	0	1,455	0	0	0	5,083
Foreign Counsel	0	0	9,916	0	0	0	3,976	0	0	0	13,892
Alternative Dispute Resolution	0	0	3,701	0	0	0	1,489	0	0	0	5,190
Undistributed Recoveries	0	0	0	0	0	0	0	93,000	0	0	93,000
<b>Total Direct</b>	<b>0</b>	<b>0</b>	<b>301,760</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>155,456</b>	<b>93,000</b>	<b>0</b>	<b>0</b>	<b>550,216</b>
Balance Rescission			0								0
Total Direct with Rescission			301,760								301,760
Reimbursable FTE		0			0		0			0	
Total Direct and Reimb. FTE		0			0		0			0	
Other FTE:											
LEAP		0			0		0			0	
Overtime		0			0		0			0	
Grand Total, FTE		0			0		0			0	

**Carryover:**

FY 2026 had carryover of \$155.4 million from prior year unobligated balances.

**Recoveries/Refunds:**

Estimated recoveries of \$93.0 million in FY 2026.

K. Summary of Requirements by Object Class

Summary of Requirements by Object Class

Fees and Expenses of Witnesses

Salaries and Expenses

(Dollars in Thousands)

Object Class	2025 Enacted		2026 Enacted		2027 Request		Increase/Decrease	
	Direct FTE	Amount	Direct FTE	Amount	Direct FTE	Amount	Direct FTE	Amount
11.1 Full-Time Permanent	0	0	0	0	0	0	0	0
11.3 Other than Full-Time Permanent	0	0	0	0	0	0	0	0
11.5 Other Personnel Compensation	0	0	0	0	0	0	0	0
<i>Overtime</i>	0	0	0	0	0	0	0	0
<i>Other Compensation</i>	0	0	0	0	0	0	0	0
11.8 Special Personal Services Payments	0	283,014	0	288,014	0	288,014	0	0
<b>Total</b>	<b>0</b>	<b>283,014</b>	<b>0</b>	<b>288,014</b>	<b>0</b>	<b>288,014</b>	<b>0</b>	<b>0</b>
<b>Other Object Classes</b>								
12.1 Civilian Personnel Benefits		0		0		0		0
13.0 Benefits for former personnel		0		0		0		0
21.0 Travel and Transportation of Persons		7,350		7,350		7,350		0
22.0 Transportation of Things		7		7		7		0
23.1 Rental Payments to GSA		5,943		5,943		5,943		0
23.2 Rental Payments to Others		12		12		12		0
23.3 Communications, Utilities, and Miscellaneous Charges		1,202		1,202		1,202		0
24.0 Printing and Reproduction		0		0		0		0
25.1 Advisory and Assistance Services		30,906		31,513		31,513		0
25.2 Other Services from Non-Federal Sources		706		706		706		0
25.3 Other Goods and Services from Federal Sources		5,131		5,131		5,131		0
25.4 Operation and Maintenance of Facilities		371		371		371		0
25.5 Research and Development Contracts		0		0		0		0
25.6 Medical Care		0		0		0		0
25.7 Operation and Maintenance of Equipment		318		318		318		0
25.8 Subsistence and Support of Persons		54,072		54,072		54,072		0
26.0 Supplies and Materials		527		527		527		0
31.0 Equipment		4,050		4,050		4,050		0
32.0 Land and Structures		0		0		0		0
41.0 Grants, Subsidies, and Contributions		0		0		0		0
42.0 Insurance Claims and Indemnities		0		0		0		0
<b>Total Obligations</b>		<b>393,609</b>		<b>399,216</b>		<b>399,216</b>		<b>0</b>
<b>Net of:</b>								
Unobligated Balance, Start-of-Year		-145,365		-155,456		-151,000		4,456
Transfers/Reprogramming		0		0		0		0
Recoveries/Refunds		-149,090		-93,000		-93,000		0
Balance Rescission		15,390		18,240		18,240		0
Unobligated End-of-Year, Available		155,456		151,000		146,544		-4,456
Unobligated End-of-Year, Expiring		0		0		0		0
<b>Total Direct Requirements</b>	<b>0</b>	<b>270,000</b>	<b>0</b>	<b>320,000</b>	<b>0</b>	<b>320,000</b>	<b>0</b>	<b>0</b>