

B. Summary of Requirements

Summary of Requirements
National Fraud Enforcement Division
Salaries and Expenses
(Dollars in Thousands)

	FY 2027 Request		
	Direct Positions	FTE	Amount
2025 Enacted*	0	0	0
2025 Balance Rescission (if applicable)			0
Total 2025 Enacted (with Rescission)	0	0	0
2026 Enacted	0	0	0
Technical Adjustments			
Total Technical Adjustments	0	0	0
Base Adjustments			
Total Base Adjustments	0	0	0
Total Technical and Base Adjustments	0	0	0
2027 Current Services	0	0	0
Program Changes			
Building Capacity to Combat Fraud	140	70	20,362
Expanding Technical Capacity to Combat Fraud	0	0	9,638
Subtotal, Increases	140	70	30,000
Subtotal, Offsets	0	0	0
Total Program Changes	140	70	30,000
2027 Total Request	140	70	30,000
2027 Balance Rescission (if applicable)			0
2027 Total Request (with Rescission)	140	70	30,000
2026 - 2027 Total Change	140	70	30,000

* FTE is actual.

B. Summary of Requirements

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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
Fraud Enforcement	0	0	0	0	0	0	0	0	0	0	0	0
Total Direct	0	0	0	0	0	0	0	0	0	0	0	0
Balance Rescission			0			0			0			0
Total Direct with Rescission			0			0			0			0
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
Fraud Enforcement	140	70	30,000	0	0	0	140	70	30,000
Total Direct	140	70	30,000	0	0	0	140	70	30,000
Balance Rescission			0			0			0
Total Direct with Rescission			30,000			0			30,000
Reimbursable FTE		0			0			0	
Total Direct and Reimb. FTE		70			0			70	
Other FTE:									
LEAP		0			0			0	
Overtime		0			0			0	
Grand Total, FTE		70			0			70	

C. Program Changes by Decision Unit

FY 2027 Program Changes by Decision Unit

National Fraud Enforcement Division

Salaries and Expenses

(Dollars in Thousands)

Program Increases	Location of Description in Narrative	Fraud Enforcement				Total Increases			
		Direct Pos.	Agt./ Atty.	Est. FTE	Amount	Direct Pos.	Agt./ Atty.	Est. FTE	Amount
Building Capacity to Combat Fraud		140	100	70	20,362	140	100	70	20,362
Expanding Technical Capacity to Combat Fraud		0	0	0	9,638	0	0	0	9,638
Total Program Increases		140	100	70	30,000	140	100	70	30,000

G. Crosswalk of 2026 Availability

Crosswalk of 2026 Availability
 National Fraud Enforcement Division
 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
Fraud Enforcement	0	0	0	0	0	5,465	0	0	0	0	5,465
Total Direct	0	0	0	0	0	5,465	0	0	0	0	5,465
Balance Rescission			0								0
Total Direct with Rescission			0								0
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	

Reprogramming/Transfers

The total transfers/Reprogrammings of \$5.465 million include anticipated transfers to stand up the new Division.

I. Detail of Permanent Positions by Category

Detail of Permanent Positions by Category

National Fraud Enforcement Division

Salaries and Expenses

(Dollars in Thousands)

Category	2025 Enacted		2026 Enacted		2027 Request				
	Direct Pos.	Reimb. Pos.	Direct Pos.	Reimb. Pos.	ATBs	Program Increases	Program Offsets	Total Direct Pos.	Total Reimb. Pos.
Miscellaneous Operations (010-099)	0	0	0	0	0	0	0	0	0
Security Specialists (080)	0	0	0	0	0	0	0	0	0
Intelligence Series (132)	0	0	0	0	0	0	0	0	0
Personnel Management (200-299)	0	0	0	0	0	4	0	4	0
Clerical and Office Services (300-399)	0	0	0	0	0	4	0	4	0
Accounting and Budget (500-599)	0	0	0	0	0	4	0	4	0
Attorneys (905)	0	0	0	0	0	100	0	100	0
Paralegals / Other Law (900-998)	0	0	0	0	0	26	0	26	0
Information & Arts (1000-1099)	0	0	0	0	0	0	0	0	0
Business & Industry (1100-1199)	0	0	0	0	0	0	0	0	0
Library (1400-1499)	0	0	0	0	0	0	0	0	0
Equipment/Facilities Services (1600-1699)	0	0	0	0	0	0	0	0	0
Miscellaneous Inspectors Series (1802)	0	0	0	0	0	0	0	0	0
Criminal Investigative Series (1811)	0	0	0	0	0	0	0	0	0
Supply Services (2000-2099)	0	0	0	0	0	0	0	0	0
Information Technology Mgmt (2210)	0	0	0	0	0	2	0	2	0
Motor Vehicle Operations (5703)	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	140	0	140	0
Headquarters (Washington, D.C.)	0	0	0	0	0	0	0	0	0
U.S. Field	0	0	0	0	0	0	0	0	0
Foreign Field	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0

Footnotes:

J. Financial Analysis of Program Changes

Financial Analysis of Program Changes

National Fraud Enforcement Division

Salaries and Expenses

(Dollars in Thousands)

Grades	Fraud Enforcement				Total Program Changes	
	Building Capacity to Combat Fraud		Expanding Technical Capacity to Combat Fraud			
	Direct Pos.	Amount	Direct Pos.	Amount	Direct Pos.	Amount
SES	0	0	0	0	0	0
GS-15	140	0	0	0	140	0
GS-14	0	0	0	0	0	0
GS-13	0	0	0	0	0	0
GS-12	0	0	0	0	0	0
GS-11	0	0	0	0	0	0
GS-10	0	0	0	0	0	0
GS-9	0	0	0	0	0	0
GS-8	0	0	0	0	0	0
GS-7	0	0	0	0	0	0
GS-6	0	0	0	0	0	0
GS-5	0	0	0	0	0	0
Total Positions and Annual Amount	140	16,328	0	0	140	16,328
Lapse (-)	-70	0	0	0	-70	0
11.5 Other Personnel Compensation		0		0		0
Total FTEs and Personnel Compensation	70	16,328	0	0	70	16,328
13.0 Benefits for former personnel		0		0		0
21.0 Travel and Transportation of Persons		158		0		158
22.0 Transportation of Things		8		0		8
23.1 Rental Payments to GSA		0		0		0
23.3 Communications, Utilities, and Miscellaneous Charges		180		0		180
24.0 Printing and Reproduction		6		0		6
25.1 Advisory and Assistance Services		0		9,638		9,638
25.2 Other Services from Non-Federal Sources		220		0		220
25.3 Other Goods and Services from Federal Sources		410		0		410
25.5 Research and Development Contracts		0		0		0
25.7 Operation and Maintenance of Equipment		286		0		286
26.0 Supplies and Materials		32		0		32
31.0 Equipment		2,734		0		2,734
Total Program Change Requests	70	20,362	0	9,638	70	30,000

K. Summary of Requirements by Object Class

Summary of Requirements by Object Class
National Fraud Enforcement Division
Salaries and Expenses
(Dollars in Thousands)

Object Class	2025 Actual		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	3,935	70	12,016	70	8,081
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	0	0	0	0	0	0	0
Total	0	0	0	3,935	70	12,016	70	8,081
Other Object Classes								
12.1 Civilian Personnel Benefits		0		1,530		4,312		2,782
13.0 Benefits for former personnel		0		0		0		0
21.0 Travel and Transportation of Persons		0		0		158		158
22.0 Transportation of Things		0		0		8		8
23.1 Rental Payments to GSA		0		0		0		0
23.2 Rental Payments to Others		0		0		0		0
23.3 Communications, Utilities, and Miscellaneous Charges		0		0		180		180
24.0 Printing and Reproduction		0		0		6		6
25.1 Advisory and Assistance Services		0		0		9,638		9,638
25.2 Other Services from Non-Federal Sources		0		0		220		220
25.3 Other Goods and Services from Federal Sources		0		0		410		410
25.4 Operation and Maintenance of Facilities		0		0		0		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		0		0		286		286
25.8 Subsistence and Support of Persons		0		0		0		0
26.0 Supplies and Materials		0		0		32		32
31.0 Equipment		0		0		2,734		2,734
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
Total Obligations		0		5,465		30,000		24,535
Net of:								
Unobligated Balance, Start-of-Year		0		0		0		0
Transfers/Reprogramming		0		-5,465		0		5,465
Recoveries/Refunds		0		0		0		0
Balance Rescission		0		0		0		0
Unobligated End-of-Year, Available		0		0		0		0
Unobligated End-of-Year, Expiring		0		0		0		0
Total Direct Requirements	0	0	0	0	0	30,000	0	30,000
Reimbursable FTE								
Full-Time Permanent	0		0		0		0	
^{1/} Non-SES/SL/ST Salary				0		0		0
^{2/} Non-SES/SL/ST Award (FY2026 = X.XX% of Salary, FY 2027 = X.XX% of Salary)				0		0		0