

2027 USDA EXPLANATORY NOTES - OFFICE OF INSPECTOR GENERAL

Table of Contents

Preface 2

Agency-Wide..... 3

 Purpose Statement..... 3

 Available Funds and FTEs 4

 Permanent Positions by Grade and FTEs..... 5

 Vehicle Fleet 6

 Shared Funding Projects 7

Account 1: Office of Inspector General..... 8

 Appropriations Language..... 8

 Lead-Off Tabular Statement 8

 Project Statements..... 9

 Justification of Change 10

 Geographic Breakdown of Obligations and FTEs 11

 Object Classification..... 12

 Status of Programs..... 13

This page was intentionally left blank.

PREFACE

This publication summarizes the fiscal year (FY) 2027 Budget for the U.S. Department of Agriculture (USDA). Throughout this publication any reference to the "Budget" is in regard to the 2027 Budget, unless otherwise noted. All references to years refer to fiscal year, except where specifically noted. The budgetary tables throughout this document show actual amounts for 2024 and 2025; Working Families Tax Cut Act; Agriculture, Rural Development, Food and Drug Administration, and Related Agency Appropriations Act, 2026; and the President's Budget request for 2027. Amounts for 2026 estimated levels include: non-enacted amounts such as Full-Time Equivalent levels, fleet levels, information technology investment levels, recovery levels, transfers in and out, balances available end of year, and obligation levels.

Throughout this publication, the Working Families Tax Cut Act is used to refer to the Public Law 119-21.

Pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, sequestration is included in the numbers for mandatory programs in 2024, 2025, 2026 and 2027.

In tables throughout this document, amounts equal to zero (0) are displayed as dashes (-). Amounts less than 0.5 and greater than zero are rounded and shown as a zero (0). This display treatment is used to prevent the masking of small non-zero amounts that do not round up to one (1). Due to rounding, some tables may not sum exactly.

AGENCY-WIDE**PURPOSE STATEMENT**

The Office of Inspector General (OIG) carries out its mission pursuant to the Inspector General Act (5 U.S.C. Sections 401-424(IG Act)). Our mission is to promote the economy, efficiency, and effectiveness of and to prevent and detect fraud, waste, and abuse in USDA's programs and operations. Our work is accomplished through independent and objective audits, investigations, inspections, and reviews. Our primary focus areas include safety and security, integrity of benefits, and the efficient delivery of USDA programs and operations. We also provide oversight of USDA programs and operations that receive supplemental funding. OIG carries out these activities through the successful execution of audits, inspections, investigations, and reviews, and through appropriate reporting, all as mandated by the IG Act, which are funded through the OIG appropriation. OIG operates independently from the other agencies within the Department. OIG's statutorily mandated duties and responsibilities are:

- To provide policy direction for and to conduct, supervise, and coordinate audits and investigations relating to programs and operations of USDA;
- To review existing and proposed legislation and regulations relating to programs and operations of USDA and to make recommendations concerning the impact of such legislation or regulations on the economy and efficiency in the administration of USDA's programs and operations, or the prevention and detection of fraud and abuse in such programs and operations;
- To recommend policies for and to conduct, supervise, or coordinate other activities carried out or financed by USDA for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, its programs and operations;
- To recommend policies for, and to conduct, supervise, or coordinate relationships between USDA and other Federal agencies, State and local government agencies, and nongovernmental entities with respect to all matters relating to the promotion of the economy and efficiency in the administration of, or the prevention and detection of fraud and abuse in, programs and operations administered or financed by USDA, or the identification and prosecution of participants in such fraud and abuse; and
- To keep the Secretary and the Congress fully and currently informed, by means of required reports or otherwise, concerning fraud and other serious problems, abuses, and deficiencies

relating to the administration of programs and operations administered or financed by USDA, to recommend corrective action concerning such problems, abuses, and deficiencies, and to report on the progress made in implementing corrective action. See IG Act at Section 404 (a).

During 2025, OIG special agents processed over 10,000 Hotline complaints, and their work led to 453 arrests, 258 indictments, and 183 convictions. As discussed below, OIG issued 55 audit and inspection reports, 7 memos, and 3 public data products on critical matters, including national security, the Supplemental Nutrition Assistance Program (SNAP), and program vulnerabilities. Audit and investigative results totaled \$1.2 billion or \$11 for every dollar in its 2025 appropriation.

OIG is headquartered in Washington, D.C., with regional offices in the following cities: Beltsville, Maryland; New York, New York; Atlanta, Georgia; Chicago, Illinois; Temple, Texas; Kansas City, Missouri; and Oakland, California. The OIG also has 32 additional offices strategically aligned to ensure the most efficient and cost-effective manner of carrying out OIG’s mission throughout the country. As of September 30, 2025, OIG had 381 permanent full-time employees.

AVAILABLE FUNDS AND FTEs

Table OIG-1. Available Funds and FTEs (thousands of dollars, FTEs)

Item	2024		2025		2026		2027	
	Actual	FTEs	Actual	FTEs	Estimated	FTEs	Estimated	FTEs
Office of Inspector General:								
Discretionary Appropriations.....	\$111,561	385	\$111,561	383	\$103,000	354	\$89,975	319
Supplemental Appropriations.....	4,716	30	12,216	17	4,716	30	-	45
Offsetting Collections.....	131	-	1,275	-	-	-	-	-
Total Discretionary Appropriations.....	111,561	385	111,561	383	103,000	354	89,975	319
Total Supplemental Appropriations.....	4,716	30	12,216	17	4,716	30	-	45
Total Offsetting Collections.....	131	-	1,275	-	-	-	-	-
Total Adjusted Appropriation.....	116,408	415	125,052	400	107,716	384	89,975	364
Balance Available, SOY.....	15,680	-	15,270	-	25,309	-	24,000	-
Recoveries, Other.....	1,385	-	221	-	-	-	-	-
Total Available.....	133,473	415	140,543	400	133,025	384	113,975	364
Lapsing Balances.....	-1,346	-	-3,662	-	-	-	-	-
Balance Available, EOY.....	-15,270	-	-25,309	-	-24,000	-	-11,500	-
Total Obligations.....	116,857	415	111,572	400	109,025	384	102,475	364
Total Obligations, OIG.....	116,857	415	111,572	400	109,025	384	102,475	364
Other USDA:								
Food and Nutrition Service.....	201	1	198	1	286	2	286	2
Forest Service.....	356	2	403	2	440	2	440	2
Rural Development.....	732	4	1,040	4	1,000	4	1,000	4
NRCS.....	-	-	-	-	250	1	250	1
OCFO/WCF Audits.....	305	1	318	2	325	2	325	2
OCFO NEF.....	2,864	-	3,060	-	3,000	-	3,000	-
Total, Other USDA.....	4,502	8	5,052	9	5,301	11	5,301	11
Total, Agriculture Available.....	137,975	423	145,595	409	138,326	395	119,276	375
Other Federal Funds:								
CIGIE.....	392	2	590	2	-	-	-	-
LOC.....	-	-	81	-	-	-	-	-
Total, Other Federal.....	392	2	671	2	-	-	-	-
Total Available, OIG.....	138,367	425	146,266	411	138,326	395	119,276	375

PERMANENT POSITIONS BY GRADE AND FTES

Table OIG-2. Permanent Positions by Grade and FTEs

Item	2024 Actual			2025 Actual			2026 Estimated			2027 Estimated		
	HQ	Field	Total	HQ	Field	Total	HQ	Field	Total	HQ	Field	Total
SES.....	6	4	10	5	3	8	6	3	9	6	3	9
GS-15.....	9	24	33	9	24	33	9	24	33	9	24	33
GS-14.....	15	79	94	16	78	94	16	70	86	16	64	80
GS-13.....	18	204	222	15	201	216	15	195	210	15	183	198
GS-12.....	4	35	39	1	36	37	1	36	37	1	34	35
GS-11.....	2	9	11	1	12	13	1	9	10	1	9	10
GS-9.....	3	7	10	3	4	7	3	4	7	3	4	7
GS-8.....	-	3	3	-	1	1	-	1	1	-	1	1
GS-7.....	1	1	2	1	-	1	1	-	1	1	-	1
GS-5.....	-	1	1	-	1	1	-	1	1	-	1	1
Ungraded.....	-	-	-	-	-	-	-	-	-	-	-	-
Total Permanent	58	367	425	51	360	411	52	343	395	52	323	375
Unfilled, EOY	-	-	-	-2	-28	-30	-	-	-	-	-	-
Total Perm. FT EOY	58	367	425	49	343	381	52	343	395	52	323	375
FTE ¹	58	367	425	49	343	381	52	343	395	52	323	375

¹ Total FTEs are all inclusive of workforce categories including temporary positions.

VEHICLE FLEET

Motor Vehicle Fleet

These vehicles, which are assigned to Criminal Investigators, are utilized in the investigation and prevention of criminal activities, such as: fraud in subsidy, price support, benefits, and insurance programs; significant thefts of Government property or funds; bribery; extortion; smuggling; and assaults on employees. In addition, the fleet vehicles are used for investigations involving alleged criminal activity that affects the health and safety of the public, such as meat packers knowingly selling hazardous food products and individuals who tamper with food regulated by USDA. Also, OIG Criminal Investigators are poised to provide emergency law enforcement response to USDA declared emergencies, Federally-declared disasters in support of Emergency Support Function (ESF) #13, Continuity of Operations Plan (COOP) support, and suspected incidents of terrorism affecting USDA regulated in industries as well as USDA programs, operations, personnel, and installations, in coordination with Federal, State, and local law enforcement agencies, as appropriate.

Replacement Criteria

OIG replaces leased vehicles based on GSA protocols and reported mileage and age of the vehicle. For sedans, the criterion for replacement is 5 years and/or 60,000 miles. For SUVs, the replacement criteria are 7 years and/or 65,000 miles. OIG replaces vehicles with like vehicles, unless the need for a larger vehicle is justified by agency Management officials. Examples of such instances would be a Use of Force instructor needing a larger vehicle for equipment transportation, or an agent working investigations in a rural area with rough terrain.

Reductions to Fleet

OIG plans to maintain 2026 fleet levels in 2027.

Table OIG-3. Size, Composition, and Annual Costs of Motor Vehicle Fleet

Item	Sedans and Station Wagons	Vans	SUVs	Light Trucks 4X2	Light Trucks 4X4	Medium Duty Vehicles	Buses	Heavy Duty Vehicles	Total Vehicles	Annual Operating Costs
2018 End of Year Operating Inventory	66	17	59	3	2	-	-	-	147	\$754,000
2024 End of Year Operating Inventory	44	4	69	-	1	7	-	-	125	787,349
2025 Actual Acquisitions.....	1	-	14	-	1	-	-	-	16	
2025 Actual Disposals	12	-	8	-	1	-	-	-	21	
2025 End of Year Operating Inventory	33	4	75	-	1	7	-	-	120	993,906
2026 Planned Acquisitions	8	-	17	-	-	-	-	-	25	
2026 Planned Disposals.....	8	-	19	-	-	-	-	-	27	
2026 End of Year Operating Inventory	33	4	73	-	1	7	-	-	118	1,035,053
2027 Planned Acquisitions	-	-	29	-	-	-	-	-	29	
2027 Planned Disposals.....	-	-	29	-	-	-	-	-	29	
2027 End of Year Operating Inventory	33	4	73	-	1	7	-	-	118	1,069,178

Table OIG-4. Statement of Proposed Acquisition of Passenger Motor Vehicles

Fiscal Year	Net Active Fleet, SOY	Disposals	Replacements	Additions	Total Acquisitions	Net Active Fleet, EOY
2024	44	-	-	-	-	44
2025	44	12	-	-	1	33
2026	33	8	-	-	8	33
2027	33	-	-	-	-	33

SHARED FUNDING PROJECTS

Table OIG-5. Shared Funding Projects (thousands of dollars)

Item	2024 Actual	2025 Actual	2026 Estimated	2027 Estimated
Administrative Services:				
Fleet Charge Card Services	-	-	-	-
AskUSDA Contact Center	-	\$36	-	-
Human Resources Enterprise System Management	\$87	93	\$90	\$90
Integrated Procurement Systems	64	66	98	98
Mail and Reproduction Management Division.....	126	134	161	162
Material Management Service Center	34	27	62	62
Personnel and Document Security Program	35	27	25	-
Procurement Operations Division	-	-	1	1
Subtotal	346	383	437	413
Communications:				
Creative Media & Broadcast Center	6	3	2	1
Finance and Management:				
Internal Control Support Services	13	11	1	1
Financial Shared Services.....	391	387	282	282
National Finance Center	133	123	115	115
Subtotal	537	521	398	398
Information Technology:				
Client Experience Center	563	560	798	798
Department Administration Information Technology Office	21	24	12	-
Digital Infrastructure Services Center	314	806	343	350
Enterprise Cybersecurity Services	82	99	100	100
Enterprise Data and Analytics Services	427	75	201	202
Enterprise Network Services.....	625	494	328	328
Subtotal	2,032	2,058	1,782	1,778
Correspondence Management Services:				
Office of the Executive Secretariat.....	32	13	10	10
Total, Working Capital Fund	2,953	2,978	2,629	2,600
Department-Wide Shared Cost Programs:				
Agency Partnership Outreach	30	31	16	17
America’s Agricultural Heritage.....	-	-	3	2
Diversity, Equity, Inclusion, and Accessibility	11	2	-	-
Employee Experience	15	12	1	-
Medical Services	29	-	-	-
NCR Interpreting Services.....	12	7	55	55
OCFO Shared Services Branch.....	-	-	3	5
Office of Customer Experience.....	12	6	-	-
Physical Security	19	25	12	12
Security Detail	22	34	70	71
Security Operations.....	30	29	32	32
Talent Group	13	14	2	-
TARGET Center.....	7	7	5	5
Total, Department-Wide Reimbursable Programs	200	167	199	199
Agency Total	3,153	3,145	2,828	2,799

ACCOUNT 1: OFFICE OF INSPECTOR GENERAL

APPROPRIATIONS LANGUAGE

The appropriations language follows (new language underscored; deleted matter enclosed in brackets):

Office of Inspector General

For necessary expenses of the Office of Inspector General, including employment pursuant to the [Inspector General]IG Act[of 1978 (Public Law 95-452; 5 U.S.C. App.)], [~~\$103,000,000~~]\$89,975,000, including such sums as may be necessary for contracting and other arrangements with public agencies and private persons pursuant to [section 6]Section 406(a)(9) of the [Inspector General Act of 1978 (Public Law 95-452; 5 U.S.C. App.)]IG Act, and including not to exceed \$125,000 for certain confidential operational expenses, including the payment of informants, to be expended under the direction of the Inspector General pursuant to the [Inspector General Act of 1978 (Public Law 95-452; 5 U.S.C. App.)]IG Act and section 1337 of the Agriculture and Food Act of 1981 (Public Law 97-98), which provides law enforcement authority to USDA OIG.

Change Description

The first change (lines 2, 4, 5, 9, and 10 of paragraph 1) updates reference to the IG Act and the second change (lines 3 of paragraph 1) to incorporate the President’s Budget.

LEAD-OFF TABULAR STATEMENT

Table OIG-6. Lead-Off Tabular Statement (in dollars)

Item	Amount
Estimate, 2026	\$103,000,000
Change in Appropriation	<u>- 13,025,000</u>
Budget Estimate, 2027	<u>89,975,000</u>

PROJECT STATEMENTS

Table OIG-7. Project Statement on Basis of Appropriations (thousands of dollars, FTEs) ²

Item	2024		2025		2026		2027		Inc. or Dec.	FTE Inc. or Dec.	Chg Key
	Actual	FTEs	Actual	FTEs	Estimated	FTEs	Estimated	FTEs			
Discretionary Appropriations:											
Office of Inspector General...	\$111,561	385	\$111,561	383	\$103,000	354	\$89,975	319	-\$13,025	-35	(1)
Subtotal.....	111,561	385	111,561	383	103,000	354	89,975	319	-13,025	-35	
Supplemental Appropriations:											
IIJA	4,716	30	4,716	15	4,716	20	-	30	-4,716	+10	
American Relief Act	-	-	7,500	2	-	10	-	15	-	+5	
Subtotal.....	4,716	30	12,216	17	4,716	30	-	45	-4,716	+15	
Offsetting Collections:											
DOJ Petition Fund	-	-	1,011	-	-	-	-	-	-	-	
DOT Petition Fund	131	-	264	-	-	-	-	-	-	-	
Subtotal.....	131	-	1,275	-	-	-	-	-	-	-	
Total Adjusted Approp.....	116,408	415	125,052	400	107,716	384	89,975	364	-17,741	-20	
Add back:											
Transf. In and Out, Rescissions	-4,716	-	-4,716	-	-4,716	-	-	-	+4,716	-	
Total Appropriation.....	111,692	415	120,336	400	103,000	384	89,975	364	-13,025	-20	
Transfers In:											
IIJA	4,716	-	4,716	-	4,716	-	-	-	-	-	
Total Transfers In.....	4,716	-	4,716	-	4,716	-	-	-	-	-	
Recoveries, Other	1,385	-	221	-	-	-	-	-	-	-	
Bal. Available, SOY.....	15,680	-	15,270	-	25,309	-	24,000	-	-1,309	-	
Total Available.....	133,473	415	140,543	400	133,025	384	113,975	364	-19,050	-20	
Lapsing Balances	-1,346	-	-3,662	-	-	-	-	-	-	-	
Bal. Available, EOY.....	-15,270	-	-25,309	-	-24,000	-	-11,500	-	+12,500	-	
Total Obligations.....	116,857	415	111,572	400	109,025	384	102,475	364	-6,550	-20	

Table OIG-8. Project Statement on Basis of Obligations (thousands of dollars, FTEs) ³

Item	2024		2025		2026		2027		Inc. or Dec.	FTE Inc. or Dec.
	Actual	FTEs	Actual	FTEs	Estimated	FTEs	Estimated	FTEs		
Discretionary Obligations:										
Office of Inspector General.....	\$110,215	385	\$107,899	383	\$103,000	354	\$89,975	319	-\$13,025	-35
Subtotal Disc Obligations	110,215	385	107,899	400	103,000	354	89,975	319	-13,025	-35
Supplemental Obligations:										
IIJA	6,321	30	2,605	15	3,025	20	6,000	30	+2,975	+10
American Relief Act	-	-	375	2	2,000	10	4,000	15	+2,000	+5
Contract Audit Recovery	68	-	-	-	-	-	-	-	-	-
Subtotal Supp Obligations.....	6,389	30	2,980	17	5,025	30	10,000	50	+4,975	+15
Offsetting Collections:										
DOJ Petition Fund	253	-	598	-	500	-	1,500	-	-	-
DOT Petition Fund	-	-	95	-	500	-	1,000	-	-	-
Subtotal.....	253	-	693	-	1,000	-	2,500	-	+1,500	-
Total Obligations.....	116,857	415	111,572	400	109,025	384	102,475	364	-6,550	-20
Add back:										
Lapsing Balances	1,346	-	3,662	-	-	-	-	-	-	-
Balances Available, EOY:										
IIJA	7,105	-	9,215	-	10,906	-	4,906	-	-6,000	-
American Relief Act	-	-	7,125	-	5,125	-	1,125	-	-4,000	-
DOJ Petition Fund	4,427	-	4,975	-	4,475	-	2,975	-	-1,500	-
DOT Petition Fund	3,738	-	3,994	-	3,494	-	2,494	-	-1,000	-
Total Bal. Available, EOY.....	15,270	-	25,309	-	24,000	-	11,500	-	-12,500	-
Total Available.....	133,476	415	140,543	400	133,025	384	113,975	364	-19,025	-20
Less:										
Total Transfers In.....	-4,716	-	-4,716	-	-4,716	-	-	-	+4,716	-
Recoveries, Other	-1,385	-	-221	-	-	-	-	-	-	-
Bal. Available, SOY.....	-15,680	-	-15,270	-	-25,309	-	-24,000	-	+1,309	-
Total Appropriation.....	111,692	415	120,336	400	103,000	384	89,975	364	-13,025	-20

² This table does not match MAX Schedule X due to reimbursables.

³ This table does not match MAX Schedule X due to reimbursables.

JUSTIFICATION OF CHANGE

The Office of Inspector General conducts audits and investigations under the IG Act to promote economy, efficiency, and effectiveness within USDA and to detect and prevent fraud, waste, and abuse in programs and operations. In total, OIG's efforts to protect the integrity of USDA's programs and operations translated to over \$3 billion in monetary impact for the taxpayer during FYs 24 and 25, an average return on investment of \$14 for every \$1 appropriated to OIG. OIG recovers far more than appropriated, and additional funds provided to OIG yield return on investment for the taxpayer. Continuation of these programs is critical to ensure that financial information is represented fairly, accurately, and in accordance with government accounting standards. A fully funded OIG is vitally important to ensure results are achieved through audits and investigations.

The Office of Investigations is taking on high-value task force collaborations, including cross-agency work to combat transnational fraud rings within the Food and Nutrition Service's (FNS) the Supplemental Nutrition Assistance Program (SNAP). The Office of Audit engagements are tied to Congressional or Departmental requests and discretionary reviews of critical programs including IT and cybersecurity, crop insurance, SNAP and other feeding programs, and food safety. This includes cyber security penetration testing that identifies vulnerabilities in USDA systems and improper payments work required by the Payment Integrity Information Act for the Special Supplemental Nutrition Program for Women, Infants, and Children (FNS WIC) and the Farm Service Agency (FSA) Emergency Conservation Program (ECP). OIG works to identify and recommend remedies for root causes in programs including SNAP and crop insurance within its discretionary portfolio.

The requested Budget of \$89,975,000 will support the essential function of the OIG, which is conducting oversight of USDA's operations and extensive portfolio of programs. At this proposed funding level, OIG would continue to accomplish statutorily mandated work and selected critical risk areas. In accordance with administration policy announced in the Budget, OIG will follow new government-wide grants guidance prohibiting the use of Federal funds to pay for subscriptions to academic journals, as well as for the publication of research results that are not specifically required by Federal statute or approved in advance by a Federal agency. This policy preserves funds to support actual research by ensuring that the American taxpayer does not pay for

The numbers of the following listing relate to values in the Change (Chg) Key column of the Project Statement:

- (1) A decrease of \$13,025,000 for Office of Inspector General and 35 FTEs (\$103,000,000 and 354 FTEs available in 2026).

The funding change is requested for the following items:

- A) A decrease of \$13,000,000 and 35 FTEs for the Office of Inspector General.

At the proposed level, OIG will conduct effective oversight of USDA programs and support the Administration's priorities while continuing to streamline and optimize operations and resources. To leverage available balances, staff will provide oversight of USDA activities associated with supplemental funding.

- B) A decrease of \$25,000 for National Security Related Expenses being transferred to the Office of Homeland Security (\$25,000 available in 2026).

The decrease in funds of \$25,000 for National Security Related Expenses, being realigned to the Office of Homeland Security (OHS), will enhance efficiency and effectiveness within USDA. This strategic realignment will centralize resources under OHS, which provides leadership in national security through policy development, emergency preparedness and response initiatives, and threat mitigation coordination. Consolidating the budget under OHS eliminates redundancies, ensures more coordinated resource allocation, and improves the execution of departmental security policies, ultimately bolstering the USDA's resilience and readiness without compromising overall security.

GEOGRAPHIC BREAKDOWN OF OBLIGATIONS AND FTEs

Table OIG-9. Geographic Breakdown of Discretionary Obligations and FTEs for Office of Inspector General (thousands of dollars, FTEs)

State/Territory/Country	2024		2025		2026		2027	
	Actual	FTEs	Actual	FTEs	Estimated	FTEs	Estimated	FTEs
Alabama	\$1,145	4	\$1,690	6	\$1,746	6	\$1,410	5
Alaska	286	1	282	1	291	1	282	1
Arizona	573	2	563	2	582	2	564	2
Arkansas.....	859	3	845	3	873	3	564	2
California.....	9,161	32	9,015	32	8,729	30	7,615	27
Colorado.....	2,004	7	1,690	6	1,746	6	1,410	5
Delaware	286	1	282	1	291	1	282	1
District of Columbia.....	2,863	10	13,804	49	12,802	44	11,564	41
Florida	6,584	23	5,353	19	5,237	18	4,513	16
Georgia.....	8,302	29	8,170	29	7,856	27	6,769	24
Idaho.....	573	2	563	2	582	2	564	2
Illinois.....	5,439	19	6,198	22	5,819	20	5,077	18
Indiana	1,431	5	282	1	291	1	282	1
Iowa.....	573	2	563	2	582	2	564	2
Kansas.....	8,016	28	1,690	6	1,746	6	1,410	5
Kentucky	573	2	845	3	873	3	564	2
Louisiana.....	859	3	845	3	873	3	564	2
Maine	286	1	-	-	-	-	-	-
Maryland.....	10,020	35	9,015	32	8,438	29	7,615	27
Massachusetts.....	1,145	4	282	1	291	1	282	1
Michigan	2,004	7	1,972	7	1,746	6	1,692	6
Minnesota	573	2	282	1	291	1	282	1
Mississippi.....	1,145	4	1,127	4	1,164	4	846	3
Missouri	8,874	31	14,368	51	13,093	45	11,846	42
Montana	286	1	-	-	-	-	-	-
Nebraska	859	3	845	3	873	3	564	2
Nevada.....	286	1	282	1	291	1	282	1
New Hampshire.....	-	-	845	3	873	3	564	2
New Jersey.....	573	2	-	-	-	-	-	-
New Mexico.....	-	-	282	1	291	1	282	1
New York	2,863	10	2,535	9	2,328	8	1,974	7
North Carolina	4,008	14	3,944	14	3,782	13	3,385	12
North Dakota.....	286	1	-	-	-	-	-	-
Ohio	1,718	6	1,409	5	1,455	5	1,128	4
Oklahoma	859	3	563	2	582	2	564	2
Oregon	1,431	5	1,690	6	1,746	6	1,410	5
Pennsylvania	3,149	11	3,099	11	2,910	10	2,538	9
Puerto Rico.....	286	1	282	1	291	1	282	1
South Carolina.....	859	3	845	3	873	3	564	2
Tennessee.....	859	3	845	3	873	3	564	2
Texas	8,588	30	7,325	26	6,692	23	6,205	22
Utah	573	2	563	2	582	2	564	2
Virginia.....	8,302	29	2,254	8	2,037	7	1,974	7
Washington.....	573	2	282	1	291	1	282	1
Wisconsin.....	286	1	282	1	291	1	282	1
Obligations.....	110,215	385	107,899	383	103,000	354	89,975	319
Lapsing Balances	-	-	-	-	-	-	-	-
Bal. Available, EOY	-	-	-	-	-	-	-	-
Total, Available	110,215	385	107,899	383	103,000	354	89,975	319

Table OIG-10. Geographic Breakdown of Supplemental Obligations and FTEs for Office of Inspector General (thousands of dollars, FTEs)

State/Territory/Country	2024		2025		2026		2027	
	Actual	FTEs	Actual	FTEs	Estimated	FTEs	Estimated	FTEs
California.....	\$852	4	\$701	4	\$670	4	\$1,111	5
District of Columbia.....	213	1	701	4	838	5	2,000	9
Florida.....	-	-	-	-	335	2	667	3
Georgia.....	639	3	351	2	670	4	1,111	5
Illinois.....	-	-	-	-	335	2	889	4
Kansas.....	213	1	-	-	-	-	-	-
Maryland.....	3,195	15	351	2	670	4	1,111	5
Missouri.....	852	4	876	5	1,173	7	2,222	10
Texas.....	-	-	-	-	335	2	889	4
Virginia.....	426	2	-	-	-	-	-	-
Obligations.....	6,389	30	2,980	17	5,025	30	10,000	45
Lapsing Balances.....	-	-	-	-	-	-	-	-
Bal. Available, EOY.....	-	-	-	-	-	-	-	-
Total, Available.....	6,389	30	2,980	17	5,025	30	10,000	45

OBJECT CLASSIFICATION

Table OIG-11. Classification by Objects – Discretionary Funding (thousands of dollars) ⁴

Item No.	Item	2024 Actual	2025 Actual	2026 Estimated	2027 Estimated
Personnel Compensation:					
	Washington D.C.....	\$7,976	\$8,079	\$7,800	\$7,540
	Personnel Compensation, Field.....	53,321	54,017	52,200	50,460
11	Total personnel compensation.....	61,297	62,096	60,000	58,000
12	Personal benefits.....	26,795	27,001	26,000	23,500
13.0	Benefits for former personnel.....	9	2	-	-
	Total, personnel comp. and benefits.....	88,101	89,099	86,000	81,500
Other Objects:					
21.0	Travel and transportation of persons.....	1,580	1,382	1,500	1,000
22.0	Transportation of things.....	76	70	70	70
23.1	Rental payments to GSA.....	4,616	4,128	4,515	4,465
23.2	Rental payments to others.....	84	100	100	100
23.3	Communications, utilities, and misc. charges.....	1,459	500	500	400
24.0	Printing and reproduction.....	53	39	40	40
25.1	Advisory and assistance services.....	2,046	5,528	5,600	4,100
25.2	Other services from non-Federal sources.....	11,346	6,363	6,250	5,250
25.3	Other goods and services from Federal sources.....	2,882	1,964	2,000	1,850
25.4	Operation and maintenance of facilities.....	146	74	75	75
25.6	Medical care.....	1	-	-	-
25.7	Operation and maintenance of equipment.....	3,426	1,262	1,000	750
26.0	Supplies and materials.....	317	147	150	150
31.0	Equipment.....	371	223	225	225
42.0	Insurance Claims and Indemnities.....	100	-	-	-
	Total, Other Objects.....	28,503	21,780	22,025	18,475
99.9	Total, new obligations.....	116,604	110,879	108,025	99,975
	DHS Building Security Payments (included in 25.3)	\$948	\$878	\$900	\$900
Position Data:					
	Average Salary (dollars), ES Position	\$194,480	\$196,425	\$198,389	\$200,373
	Average Salary (dollars), GS Position	\$130,338	\$131,641	\$132,958	\$134,287
	Average Grade, GS Position	13.6	13.6	13.6	13.6

⁴ This table does not match MAX Schedule O due to reimbursables.

STATUS OF PROGRAMS

OIG's audit, investigative, and data analytics work is summarized under OIG's focus areas:

- Safety and Security
- Integrity of Benefits
- Efficient Delivery of USDA Programs, Operations, and Initiatives
- Oversight of USDA Activities Associated with Supplemental Funding

SAFETY AND SECURITY - Strengthen USDA's Ability to Protect Public Health and Safety and to Secure Agricultural and Department Resources

Our work in this area focuses on issues such as the safety and security of the Nation's food supply and agricultural sector, as well as the Department security and management of plant and animal health. This reporting period, OIG identified several key findings and issued multiple recommendations related to USDA safety and security.

Selected Examples of Recent Progress - Investigative Work:

OIG conducted impactful investigations, including a recently closed food safety case, where four individuals were sentenced to a total of 17 months in prison and fined \$1,000 for a scheme that involved smuggling animal products into the United States. Following a referral from the Food Safety and Inspection Service (FSIS) Office of Investigation, Enforcement, and Audit (OIEA), OIG initiated an investigation and found that a group of individuals operating around New York City smuggled prohibited animal product into the U.S. via China and through the port of Los Angeles. The prohibited animal product was shipped to New York then illegally sold to local restaurants. The four individuals pleaded guilty to charges related to conspiracy and smuggling. This was a joint investigation with Homeland Security Investigations, FSIS OIEA, and APHIS.

Selected Examples of Recent Progress - Audit Work:

USDA OIG performed an audit of the U.S. Department of Agriculture's National Bio and Agro-Defense Facility (NBAF) in Kansas to evaluate the implementation of physical security controls at the facility. We issued nine recommendations and reached management decision on all of them. We also performed an inspection of two USDA offices to determine whether USDA's password management practices effectively prevented the use of passwords that are commonly used, expected, or compromised. We made three recommendations and reached management decision on them all.

INTEGRITY OF BENEFITS - Strengthen USDA's Ability to Deliver Program Assistance with Integrity and Effectiveness

Our work in this focus area helps ensure or restore integrity in various USDA benefit and entitlement programs, including a variety of programs that provide payments directly and indirectly to individuals and entities. Some of the programs are among the largest in the Federal Government and support nutrition, farm production, and rural development.

Selected Examples of Recent Progress - Investigative Work:

In one example, the owner of an Illinois grocery store was sentenced to 42 months in prison, 4 years of supervised release and restitution of over \$8.9 million for fraudulently redeeming millions of dollars in benefits under the Supplemental Nutrition Assistance Program (SNAP) and the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC). The man fraudulently redeemed or caused to redeem SNAP and WIC benefits for non-eligible items or cash and redeemed SNAP and WIC benefits on behalf of stores ineligible to participate in SNAP and WIC. He admitted in a plea agreement with the government that he caused a loss to those programs of more than \$8.3 million. This was a joint investigation with the Internal Revenue Service—Criminal Investigations (IRS-CI), and the Federal Bureau of Investigation (FBI).

Selected Examples of Recent Progress - Audit Work:

The Office of Audit reviewed the Agricultural Marketing Service's (AMS) monitoring over grantees' use of funds within the Farm and Food Workers Relief Grant Program (FFWR) and found that AMS did not adequately monitor FFWR grantees to ensure their awards were used according to program and grant agreement requirements. Specifically, AMS did not provide sufficient evidence to demonstrate how the agency ensured the 15 grantees utilized FFWR funds for authorized purposes before disbursements. According to AMS officials, the agency implemented controls and proactive measures to help grantees safeguard funds to eligible workers. However, AMS did not have adequate oversight and monitoring controls over FFWR grantees' use of funds. As a result, AMS could not sufficiently demonstrate that more than \$548 million in disbursements to grantees complied with grant agreement requirements and were used for authorized purposes. Therefore, we considered these payments to be unsupported costs. AMS did not concur with our finding, three of the four recommendations, and the associated monetary impact. Despite disagreement, AMS' proposed corrective action for two of the four recommendations met our intent, and we accepted management decision. Further action from AMS is needed before management decision can be reached on the remaining two recommendations.

EFFICIENT DELIVERY OF USDA PROGRAMS, OPERATIONS, AND INITIATIVES - Strengthen USDA's Ability to Achieve Results-Oriented Performance

Our work in this area focuses on topics such as financial management and accountability, property management, employee integrity, and the Government Performance and Results Act.

Selected Examples of Recent Progress – Audit and Investigative Work:

In one inspection, we provided information about the processes that the Food and Nutrition Service (FNS) uses to disburse SNAP benefits using the electronic benefits system (EBT), as well as related oversight activities. We outlined OIG's SNAP oversight activities from FY 2015 to FY 2024, which included 26 engagements with 80 reportable findings and 157 recommendations. In addition, we explored OIG's investigative work, which resulted in over 1,800 indictments and 2,000 retailer fraud convictions. We performed this inspection to provide a foundation for OIG's oversight work involving FNS' SNAP and EBT operations and oversight. Future engagements will evaluate and test the SNAP and EBT process, providing recommendations for FNS.

OVERSIGHT OF USDA ACTIVITIES ASSOCIATED WITH SUPPLEMENTAL FUNDING - Ensure transparency and accountability through risk-based oversight of high-priority initiatives

Our work in this focus area provides critical oversight of various USDA programs and operations that received supplemental funding from Congress. During this reporting period, we continued to provide oversight of the more than \$19 billion IRA provided the Natural Resources Conservation Service (NRCS) and other USDA programs over 5 years.

Selected Examples of Recent Progress - Audit Work: OIG performed an inspection of IIJA Financial Assistance to Facilities that Purchase and Process Byproducts from Ecosystem Restoration Projects (IIJA Section 40804(b)(3) and 40804(d)). The inspection was performed to determine the extent to which Forest Service executed IIJA funding for these IIJA funded financial assistance awards in accordance with IIJA requirements and internal control best practices. Our inspection covered 2022 to 2024. We determined that the Forest Service did not provide financial assistance to facilities that purchase and process ecosystem restoration byproducts in accordance with IIJA requirements, resulting in \$86 million in questioned costs and \$94 million in unsupported costs. We reached management decision on each of the six recommendations identified.