

# United States Senate

WASHINGTON, DC 20510

November 5, 2024

The Honorable Richard K. Delmar  
Acting Inspector General and Counsel  
U.S. Department of the Treasury  
1500 Pennsylvania Avenue NW, Room 4436  
Washington, D.C. 20220

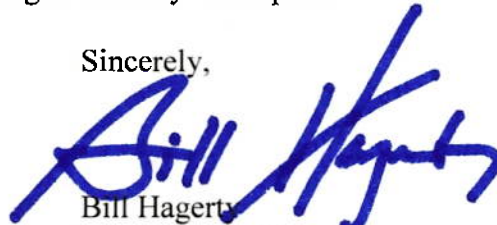
Dear Inspector General Delmar:

As we move into a presidential transition period, I wrote to Secretary of the Treasury Janet L. Yellen on November 4, 2024, to: (1) remind her of her statutory transfer-of-funds-authority and change-of-program requirements under the *Further Consolidated Appropriations Act, 2024* (Public Law 118-47), which were extended by the *Continuing Appropriations and Extensions Act, 2025* (Public Law 118-83), and which will continue to apply with the same force during the transition; and (2) reiterate that compliance with these requirements must be a priority for the outgoing administration, given the criminal and administrative consequences of failing to do so. (See attachment.)

I therefore request that, after January 20, 2025, your Office of the Inspector General submit a report to Congress to assess the extent to which the Department of the Treasury complied with these requirements under appropriations laws, including all instances in which the Department failed to comply.

As the Biden Administration works to transfer the power and authorities of the President of the United States and the Executive Branch in a timely, transparent, and lawful manner, adherence to these legal obligations is imperative. Please let me know if I can provide any additional information, assistance, or oversight that may be helpful.

Sincerely,



Bill Hagerty  
United States Senator

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November 4, 2024

The Honorable Janet L. Yellen  
Secretary of the Treasury  
1500 Pennsylvania Avenue NW  
Washington, D.C. 20220

Dear Secretary Yellen:

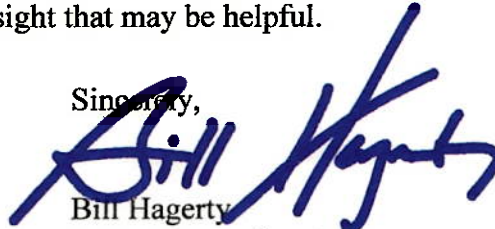
As we move into a presidential transition period, I write today to remind you of your statutory transfer-of-funds-authority and change-of-program requirements under the *Further Consolidated Appropriations Act, 2024* (Public Law 118-47), which will continue to apply with the same force during the transition. Compliance with these requirements must be a priority for the outgoing administration, given the criminal and administrative consequences of failing to do so.

As you know, the federal government is currently operating on a continuing resolution, the *Continuing Appropriations and Extensions Act, 2025* (Public Law 118-83), which extends the requirements of Public Law 118-47 through December 20, 2024. The appropriations acts in Public Law 118-47 contain numerous limitations on transferring funds or altering programs or activities, including but not limited to Section 114 of Division B, which details very specific instructions and limitations regarding transfers of funds between agencies and accounts not otherwise permitted by applicable appropriations laws, Section 608 of Division B, which contains very specific notification requirements should you or the Department make any changes to programs, projects, or activities or engage in any reprogramming of funds, and Section 115 of Division B, which limits transfers of Internal Revenue Service appropriations. These provisions also require advance congressional approval for certain funding transfers.

Federal law requires compliance with these requirements. The *Antideficiency Act*, 31 U.S.C. §§ 1341 and 1517, prohibits federal employees from obligating or expending federal funds in violation of appropriations laws. Federal employees who violate the *Antideficiency Act* are subject to both administrative and criminal sanctions, including suspension from duty without pay, removal from office, and fines, imprisonment, or both.

As the Biden Administration works to transfer the power and authorities of the President of the United States and the Executive Branch in a timely, transparent, and lawful manner, adherence to these legal obligations is imperative. Please let me know if I can provide any additional information, assistance, or oversight that may be helpful.

Sincerely,



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cc: The Honorable Patty Murray, Chair, Committee on Appropriations, United States Senate  
The Honorable Susan Collins, Vice Chair, Committee on Appropriations, United States Senate  
The Honorable Tom Cole, Chairman, Committee on Appropriations, United States House of Representatives  
The Honorable Rosa DeLauro, Ranking Member, Committee on Appropriations, United States House of Representatives  
The Honorable Shalanda D. Young, Director, Office of Management and Budget  
The Honorable Gene L. Dodaro, Comptroller General of the United States