

Department of Homeland Security

Office of Inspector General

Budget Overview



Fiscal Year 2026
Congressional Justification

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**Office of Inspector General
Appropriation Organization Structure**

	Level	Fund Type (* Includes Defense Funding)
Office of Inspector General	Component	
Operations and Support	Appropriation	Discretionary - Appropriation

Office of Inspector General
Budget Comparison and Adjustments
Appropriation and PPA Summary
(Dollars in Thousands)

	FY 2024 Enacted	FY 2025 Full-Year CR	FY 2026 President's Budget
Operations and Support	\$220,127	\$220,127	\$234,058
Total	\$220,127	\$220,127	\$234,058

Office of Inspector General
Comparison of Budget Authority and Request
(Dollars in Thousands)

	FY 2024 Enacted			FY 2025 Full-Year CR			FY 2026 President's Budget			FY 2025 to FY 2026 Total Changes		
	Pos.	FTE	Amount	Pos.	FTE	Amount	Pos.	FTE	Amount	Pos.	FTE	Amount
Operations and Support	809	703	\$220,127	809	703	\$220,127	809	736	\$234,058	-	33	\$13,931
Total	809	703	\$220,127	809	703	\$220,127	809	736	\$234,058	-	33	\$13,931
Subtotal Discretionary - Appropriation	809	703	\$220,127	809	703	\$220,127	809	736	\$234,058	-	33	\$13,931

Component Budget Overview

The FY 2026 Budget includes \$234.1M; 809 positions; and 736 full-time equivalents (FTE) for the Office of Inspector General (OIG).

DHS OIG conducts and supervises independent audits, inspections, and investigations and recommends ways for DHS to carry out its vital responsibilities in the most effective, efficient, and economical manner possible. DHS OIG seeks to deter, identify, and address fraud, abuse, mismanagement, and waste of taxpayer funds invested in homeland security.

DHS OIG is an independent entity to which employees, contractors, and the public can report fraud, waste, and abuse that affects the Department. Results of our findings are reported to the DHS Secretary, the Congress, and the public, when appropriate. DHS OIG seeks to ensure improved transparency, accountability, and efficiency across the Department.

Over the past five years, DHS OIG has initiated 3,548 investigations, resulting in over 484 indictments and \$767.3M in restitution, and completed more than 358 audits and inspections of DHS's most critical operations and programs, which protected America's border, critical infrastructure, and cyberspace, and strengthened the nation's preparedness and resilience.

Additional information, including the Inspector General's congressional testimony, may be accessed through our website at: www.oig.dhs.gov.

Office of Inspector General Personnel Compensation and Benefits

Pay Summary

(Dollars in Thousands)

	FY 2024 Enacted				FY 2025 Full-Year CR				FY 2026 President's Budget				FY 2025 to FY 2026 Total			
	Pos.	FTE	Amount	Rate	Pos.	FTE	Amount	Rate	Pos.	FTE	Amount	Rate	Pos.	FTE	Amount	Rate
Operations and Support	809	703	\$151,147	\$215.00	809	703	\$151,147	\$215.00	809	736	\$159,306	\$216.44	-	33	\$8,159	\$1.45
Total	809	703	\$151,147	\$215.00	809	703	\$151,147	\$215.00	809	736	\$159,306	\$216.44	-	33	\$8,159	\$1.45
Subtotal Discretionary - Appropriation	809	703	\$151,147	\$215.00	809	703	\$151,147	\$215.00	809	736	\$159,306	\$216.44	-	33	\$8,159	\$1.45

Pay by Object Class

(Dollars in Thousands)

	FY 2024 Enacted	FY 2025 Full-Year CR	FY 2026 President's Budget	FY 2025 to FY 2026 Change
11.1 Full-time Permanent	\$99,066	\$99,066	\$104,349	\$5,283
11.3 Other than Full-time Permanent	\$165	\$165	\$241	\$76
11.5 Other Personnel Compensation	\$6,946	\$6,946	\$7,315	\$369
12.1 Civilian Personnel Benefits	\$44,965	\$44,965	\$47,396	\$2,431
13.0 Benefits for Former Personnel	\$5	\$5	\$5	-
Total - Personnel Compensation and Benefits	\$151,147	\$151,147	\$159,306	\$8,159
Positions and FTE				
Positions - Civilian	809	809	809	-
FTE - Civilian	703	703	736	33

Office of Inspector General Non Pay Budget Exhibits

Non Pay Summary

(Dollars in Thousands)

	FY 2024 Enacted	FY 2025 Full-Year CR	FY 2026 President's Budget	FY 2025 to FY 2026 Change
Operations and Support	\$68,980	\$68,980	\$74,752	\$5,772
Total	\$68,980	\$68,980	\$74,752	\$5,772
Subtotal Discretionary - Appropriation	\$68,980	\$68,980	\$74,752	\$5,772

Non Pay by Object Class

(Dollars in Thousands)

	FY 2024 Enacted	FY 2025 Full-Year CR	FY 2026 President's Budget	FY 2025 to FY 2026 Change
21.0 Travel and Transportation of Persons	\$2,407	\$2,407	\$2,457	\$50
22.0 Transportation of Things	\$62	\$62	\$62	-
23.1 Rental Payments to GSA	\$12,100	\$12,100	\$12,100	-
23.2 Rental Payments to Others	\$187	\$187	\$187	-
23.3 Communications, Utilities, & Miscellaneous	\$2,688	\$2,688	\$2,688	-
24.0 Printing and Reproduction	\$12	\$12	\$12	-
25.1 Advisory & Assistance Services	\$30,173	\$30,173	\$31,536	\$1,363
25.2 Other Services from Non-Federal Sources	\$2,348	\$2,348	\$2,348	-
25.3 Other Purchases of goods and services	\$6,668	\$6,668	\$6,694	\$26
25.4 Operations & Maintenance of Facilities	\$128	\$128	\$128	-
25.7 Operation & Maintenance of Equipment	\$5,703	\$5,703	\$5,703	-
26.0 Supplies & Materials	\$1,000	\$1,000	\$1,000	-
31.0 Equipment	\$4,229	\$4,229	\$8,562	\$4,333
32.0 Land and Structures	\$500	\$500	\$500	-
42.0 Insurance Claims and Indemnities	\$625	\$625	\$625	-
91.0 Unvouchered	\$150	\$150	\$150	-
Total - Non Pay Budget Object Class	\$68,980	\$68,980	\$74,752	\$5,772

Office of Inspector General
Supplemental Budget Justification Exhibits
Proposed Legislative Language

Operation and Support

For necessary expenses of the Office of Inspector General for operations and support, [\$220,127,000] *\$234,058,000*: Provided, that not to exceed \$300,000 may be used for certain confidential operational expenses, including the payment of informants, to be expended at the direction of the Inspector General.

Language Provision	Explanation
... [\$220,127,000] <i>\$234,058,000</i>	Dollar change only. No substantial change proposed.

Department of Homeland Security

Office of Inspector General

Operations and Support



Fiscal Year 2026
Congressional Justification

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Operations and Support

Budget Comparison and Adjustments

Comparison of Budget Authority and Request

(Dollars in Thousands)

	FY 2024 Enacted			FY 2025 Full-Year CR			FY 2026 President's Budget			FY 2025 to FY 2026 Total Changes		
	Pos.	FTE	Amount	Pos.	FTE	Amount	Pos.	FTE	Amount	Pos.	FTE	Amount
Operations and Support	809	703	\$220,127	809	703	\$220,127	809	736	\$234,058	-	33	\$13,931
Total	809	703	\$220,127	809	703	\$220,127	809	736	\$234,058	-	33	\$13,931

The Operations and Support (O&S) appropriation funds the Office of Inspector General's (OIG) independent and objective audits, inspections, evaluations, and investigations of the Department of Homeland Security's (DHS) programs and operations.

DHS is tasked with safeguarding our Nation from diverse and evolving threats; it operates with over 260,000 personnel and annual total budget authority of over \$100B. DHS OIG was established through the *Homeland Security Act of 2002* by amendment to the *Inspector General Act of 1978* and serves the Department and its Secretary, the President, the Congress, and the public. DHS OIG's mission is to promote excellence, integrity, efficiency, and accountability across the vast DHS enterprise. OIG does this by conducting independent oversight through audits, inspections, evaluations, and investigations that identify and prevent fraud, waste, abuse, and mismanagement in DHS's programs and operations. DHS OIG makes independent and objective recommendations to improve the efficiency and effectiveness of DHS's programs and operations. Our robust oversight helps the Department fulfill its vital mission to secure our Nation and safeguard its people.

In Fiscal Year (FY) 2024, DHS OIG identified over \$7.0B in funds put to better use, over \$19.0M in funds recovered or deobligated through audit work, and over \$53.0M in recoveries, fines, restitution, and asset forfeiture from OIG investigations. We issued nearly 200 recommendations to DHS, evaluated nearly 25,000 hotline complaints, made 110 arrests, and referred over 200 cases for criminal prosecution. OIG provides a remarkable return on investment for the American taxpayer. For every taxpayer dollar invested in DHS OIG, our work returns \$18.63 dollars^[1] in questioned costs, funds put to better use, funds recovered or deobligated, fines, and restitutions.

DHS OIG produces impartial, timely information about the performance of DHS programs and operations, and objectively assesses emerging issues. Our recommendations are designed to promote good governance, informed decision making, transparency, and accountability across the Department. DHS OIG strategically initiates audits, investigations, and inspections that are data-driven and risk-based to maximize our impact within our limited resources. We conduct legislatively mandated work and other high-value, discretionary reviews to address Departmental risks.

^[1] Five-year average return on investment for FY2020-24.

Our findings are reported to the DHS Secretary, the Congress, and the public, consistent with the law. Additional information about our work may be found at www.oig.dhs.gov.

Pursuant to the *Inspector General Act of 1978*, as amended, included in the FY 2026 Budget is \$1.8M for training, and \$0.9M to support operations of the Council of the Inspectors General on Integrity and Efficiency.

Inspector General's Comments:

Section 6(g)(3) of the *Inspector General Act (as amended)* requires the President's Budget to include a separate statement of the budget estimate prepared by the Inspector General and comments of the affected Inspector General with respect to the proposal if the Inspector General concludes that the budget submitted by the President would substantially inhibit the Inspector General from performing the duties of the office. This requirement is unique to Offices of Inspectors General (OIG) and recognizes the independence and dual reporting that are central to the OIG mission. This statement satisfies that requirement.

The Department of Homeland Security (DHS) OIG submitted an initial Fiscal Year (FY) 2026 budget request to the Department for \$257.7M (adjusted) which included \$23.6M in critical program growth requirements. The FY 2026 President's Budget includes funding of \$234.1M, which maintains current services, funds prior year pay raises, and supports the OIG's Zero Trust Architecture and IT Hardware Refresh.

OIG is appreciative of the Administration's support to continue our important mission of providing independent oversight and promoting excellence, integrity, and accountability within the Department of Homeland Security. However, given the significant operational and programmatic changes proposed across the Department, the OIG requests additional support in specific areas that include:

- \$7.1M and 31 FTP to increase **Border Security Oversight** commensurate with DHS' growing border security operations and priorities. This request will enhance the OIG's oversight capacity with the addition of auditors, inspectors, and investigators focused on border security, immigration enforcement, and corruption.
- \$3.5M and 8 FTP to maximize DHS OIG's use of **Artificial Intelligence and Data Analytics** capabilities to best identify fraud, waste, abuse, corruption, and mismanagement within DHS programs and operations. These resources will augment our audit, inspection, and investigative work so our oversight actions are targeted against the highest risk activities. The requested funding will permit hiring specialized data scientists and statisticians skilled in transforming data into insights that drive data-driven audits, inspections, evaluations, and investigations.

Our full requested funding of \$244.7M is necessary to support our critical mission of providing independent oversight and promoting excellence, integrity, and accountability within the Department of Homeland Security. These increases will bolster our oversight capacity and coincide with the Department's significant program growth in several high-risk areas, including frontline security operations along the southern border.

Funding DHS OIG at the full request level of \$244.7M will ensure we have adequate capability to provide robust oversight of the approximately 260,000 Federal employees and tens of thousands of contractors at DHS; assist the Department in meeting its public safety and national security mission; and undertake congressionally requested audits, inspections, and investigations in an efficient and effective manner.

Operations and Support
Summary of Budget Changes
(Dollars in Thousands)

	Positions	FTE	Pay Amount	Non-Pay Amount	Amount
FY 2024 Enacted	809	703	\$151,147	\$68,980	\$220,127
FY 2025 Full-Year CR	809	703	\$151,147	\$68,980	\$220,127
FY 2026 Base Budget	809	703	\$151,147	\$68,980	\$220,127
FTE adjustment	-	33	-	-	-
Total Technical Changes	-	33	-	-	-
2025 Civilian Pay Raise and Annualization	-	-	\$3,304	-	\$3,304
Total Annualizations and Non-Recurs	-	-	\$3,304	-	\$3,304
2024 Civilian Pay Raise Annualization	-	-	\$4,855	-	\$4,855
FPS Fee Adjustment	-	-	-	\$26	\$26
IT Infrastructure	-	-	-	\$333	\$333
Total Pricing Changes	-	-	\$4,855	\$359	\$5,214
Total Adjustments-to-Base	-	33	\$8,159	\$359	\$8,518
FY 2026 Current Services	809	736	\$159,306	\$69,339	\$228,645
Transfer for Derived PIV Credential from OIG/O&S to MGMT/O&S/OCSO	-	-	-	(\$21)	(\$21)
Total Transfers	-	-	-	(\$21)	(\$21)
Zero Trust Network Architecture and Hardware Refresh	-	-	-	\$5,434	\$5,434
Total Program Changes	-	-	-	\$5,434	\$5,434
FY 2026 Request	809	736	\$159,306	\$74,752	\$234,058
FY 2025 TO FY 2026 Change	-	33	\$8,159	\$5,772	\$13,931

Operations and Support
Justification of Pricing Changes
(Dollars in Thousands)

	FY 2026 President's Budget				
	Positions	FTE	Pay Amount	Non-Pay Amount	Amount
Pricing Change 1 - 2024 Civilian Pay Raise Annualization	-	-	\$4,855	-	\$4,855
Operations and Support	-	-	\$4,855	-	\$4,855
Pricing Change 2 - FPS Fee Adjustment	-	-	-	\$26	\$26
Operations and Support	-	-	-	\$26	\$26
Pricing Change 3 - IT Infrastructure	-	-	-	\$333	\$333
Operations and Support	-	-	-	\$333	\$333
Total Pricing Changes	-	-	\$4,855	\$359	\$5,214

Operations and Support
Justification of Program Changes
(Dollars in Thousands)

	FY 2026 President's Budget				
	Positions	FTE	Pay Amount	Non-Pay Amount	Amount
Program Change 1 - Zero Trust Network Architecture and Hardware Refresh	-	-	-	\$5,434	\$5,434
Operations and Support	-	-	-	\$5,434	\$5,434
Total Program Changes	-	-	-	\$5,434	\$5,434

Program Change 1 – Zero Trust Network Architecture and Hardware Refresh:

<i>(\$ in thousands)</i>	Pos	FTE	Amount
Base: Current Services & Transfers	-	-	\$1,080
Program Change	-	-	\$5,434

Description/Justification

The FY 2026 Budget request includes an increase of \$5.4M to support the OIG’s efforts to implement a Zero Trust network architecture in accordance with government-wide cybersecurity mandates. Funding will also support the refresh of information technology (IT) hardware that has reached end-of-life and is no longer able to receive security updates.

Operations and Support

Personnel Compensation and Benefits

Pay Summary

(Dollars in Thousands)

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Positions and FTE				
Positions - Civilian	809	809	809	-
FTE - Civilian	703	703	736	33

Operations and Support Non Pay Budget Exhibits

Non Pay Summary

(Dollars in Thousands)

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32.0 Land and Structures	\$500	\$500	\$500	-
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