



Audit of the  
U.S. Department of Justice  
Annual Financial Statements  
Fiscal Year 2020



AUDIT DIVISION

21-017

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**JANUARY 2020**

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# COMMENTARY AND SUMMARY

*Audit of the U.S. Department of Justice Annual Financial Statements Fiscal Year 2020*

## Objectives

Pursuant to Section 304(a) of the Chief Financial Officers Act of 1990, as expanded by Section 405(b) of the Government Management Reform Act of 1994, the Department of Justice (Department) Office of the Inspector General (OIG) is required to perform or contract an independent auditor to perform an audit of the Department's annual financial statements.

The objectives of the audit are to opine on the financial statements; report on internal control over financial reporting; and report on compliance and other matters, including compliance with the Federal Financial Management Improvement Act of 1996 (FFMIA).

## Results in Brief

KPMG LLP (KPMG) found that the Department's financial statements are fairly presented as of and for the year ended September 30, 2020. An unmodified opinion was issued. The Independent Auditors' Report did not report any material weaknesses or instances of non-compliance.

The OIG reviewed KPMG's report and related documentation and made necessary inquiries of its representatives. Our review, as differentiated from an audit in accordance with Government Auditing Standards, was not intended to enable us to express, and we do not express, an opinion on the Department's financial statements, conclusions about the effectiveness of internal control, conclusions on whether the Department's financial management systems substantially complied with FFMIA, or conclusions on compliance and other matters. KPMG is responsible for the attached Independent Auditors' Report dated November 17, 2020, and the conclusions expressed in the report. Our review disclosed no instances where KPMG did not comply, in all material respects, with auditing standards generally accepted in the United States of America.

## Recommendations

No recommendations were provided in this report.

## Audit Results

Under the direction of the OIG, KPMG performed the Department's audit in accordance with auditing standards generally accepted in the United States of America. The fiscal year (FY) 2020 audit resulted in an unmodified opinion on the financial statements. An unmodified opinion means that the financial statements present fairly, in all material respects, the financial position and the results of the Department's operations in accordance with U.S. generally accepted accounting principles. For FY 2019, the Department also received an unmodified opinion on its financial statements (OIG Audit Division Report No. 20-016).

The Department made significant improvements to the financial statement compilation and review controls, eliminating the one material weakness in FY 2019. KPMG neither identified any material weaknesses, nor reported any significant deficiencies in the FY 2020 Independent Auditors' Report. No instances of non-compliance or other matters were identified during the audit that are required to be reported under Government Auditing Standards. Additionally, KPMG's tests disclosed no instances in which the Department's financial management systems did not substantially comply with FFMIA.

The Department's financial statements are comprised of nine reporting entities as described in Note 1.A. to the financial statements. Four of these entities (Assets Forfeiture Fund and Seized Asset Deposit Fund; Federal Bureau of Investigation; Federal Bureau of Prisons; and Federal Prison Industries, Inc.) also prepare separate audited annual financial statements, which are available on the OIG's website shortly after issuance.

The Department continues to make progress toward implementing a Unified Financial Management System (UFMS). The Department began implementing UFMS in 2009 and has one final component implementation scheduled in October 2021, after which the UFMS implementation will be complete. Until that time, however, the Department will not have a fully unified financial management system capable of fully supporting ongoing accounting operations and the



# COMMENTARY AND SUMMARY

*Audit of the U.S. Department of Justice Annual Financial Statements Fiscal Year 2020*

preparation of financial statements, or capable of fully achieving the economies of scale that the Department envisions for UFMS.

**AUDIT OF THE  
U.S. DEPARTMENT OF JUSTICE  
ANNUAL FINANCIAL STATEMENTS  
FISCAL YEAR 2020**

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# U.S. DEPARTMENT OF JUSTICE

## MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)



# Management's Discussion and Analysis (Unaudited)

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Established July 1, 1870 (28 U.S.C. § 501 and 503), the Department of Justice (DOJ or the Department) is headed by the Attorney General of the United States. The Department was created to control federal law enforcement, and all criminal prosecutions and civil suits in which the United States has an interest. The structure of the Department has changed over the years, with the addition of a Deputy Attorney General, Associate Attorney General, Assistant Attorneys General, and the formation of Divisions and components; however, unchanged is the commitment and response to securing equal justice for all, enhancing respect for the rule of law, and making America a safer and more secure Nation.

## Mission

The mission of the Department of Justice, as reflected in the Strategic Plan for fiscal years (FY) 2018-2022 is as follows:

*To enforce the law and defend the interests of the United States according to the law; to ensure public safety against threats foreign and domestic; to provide federal leadership in preventing and controlling crime; to seek just punishment for those guilty of unlawful behavior; and to ensure fair and impartial administration of justice for all Americans.*

In carrying out the Department's mission, we are guided by the following core values:

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**Equal Justice Under Law.** Upholding the laws of the United States is the solemn responsibility entrusted to DOJ by the American people. The Department enforces these laws fairly and uniformly to ensure that all Americans receive equal protection and justice.

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**Honesty and Integrity.** DOJ adheres to the highest standards of ethical behavior, cognizant that, as custodians of public safety, its motives and actions must be above reproach.

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**Commitment to Excellence.** The Department seeks to provide the highest levels of service to the American people. DOJ is an effective and responsible steward of taxpayers' dollars.

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**Respect for the Dignity and Worth of Each Human Being.** Those who work for the Department treat each other and those they serve with fairness, dignity, and compassion. They value differences in people and ideas. They are committed to the well-being of employees and to providing opportunities for individual growth and development.

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## Strategic Goals and Objectives

From our mission and core values stem the Department's strategic and annual planning processes. The Department embraces the concepts of performance-based management. At the heart of these concepts is the understanding that improved performance is realized through greater focus on mission, agreement on goals and objectives, and timely reporting of results. In the Department, strategic planning is the first step in an iterative planning and implementation cycle.

This cycle, which is the center of the Department's efforts to implement performance-based management, involves setting long-term goals and objectives, translating these goals and objectives into budgets and program plans, implementing programs, monitoring performance, and evaluating results. In this cycle, the Department's FY 2018 – 2022 Strategic Plan provides the overarching framework for component and function-specific plans as well as annual performance plans, budgets, and reports. The Strategic Plan is available electronically on the Department's website at: <https://www.justice.gov/jmd/page/file/1071066/download>.

The table below provides an overview of the Department's FY 2018 - 2022 strategic goals and objectives.

Strategic Goal		Strategic Objectives
1	Enhance National Security and Counter the Threat of Terrorism	1.1 Disrupt and defeat terrorist operations 1.2 Combat cyber-based threats and attacks 1.3 Combat unauthorized disclosures, insider threats, and hostile intelligence activities
2	Secure the Borders and Enhance Immigration Enforcement and Adjudication	2.1 Prioritize criminal immigration enforcement 2.2 Ensure an immigration system that respects the rule of law, protects the safety of U.S. Citizens and serves the national interest
3	Reduce Violent Crime and Promote Public Safety	3.1 Combat violent crime, promote safe communities, and uphold the rights of victims of crime 3.2 Disrupt and dismantle drug trafficking organizations to curb opioid and other illicit drug use in our nation
4	Promote Rule of Law, Integrity, and Good Government	4.1 Uphold the rule of law and integrity in the proper administration of justice 4.2 Defend first amendment rights to exercise religion and free speech 4.3 Pursue regulatory reform initiatives 4.4 Achieve management excellence

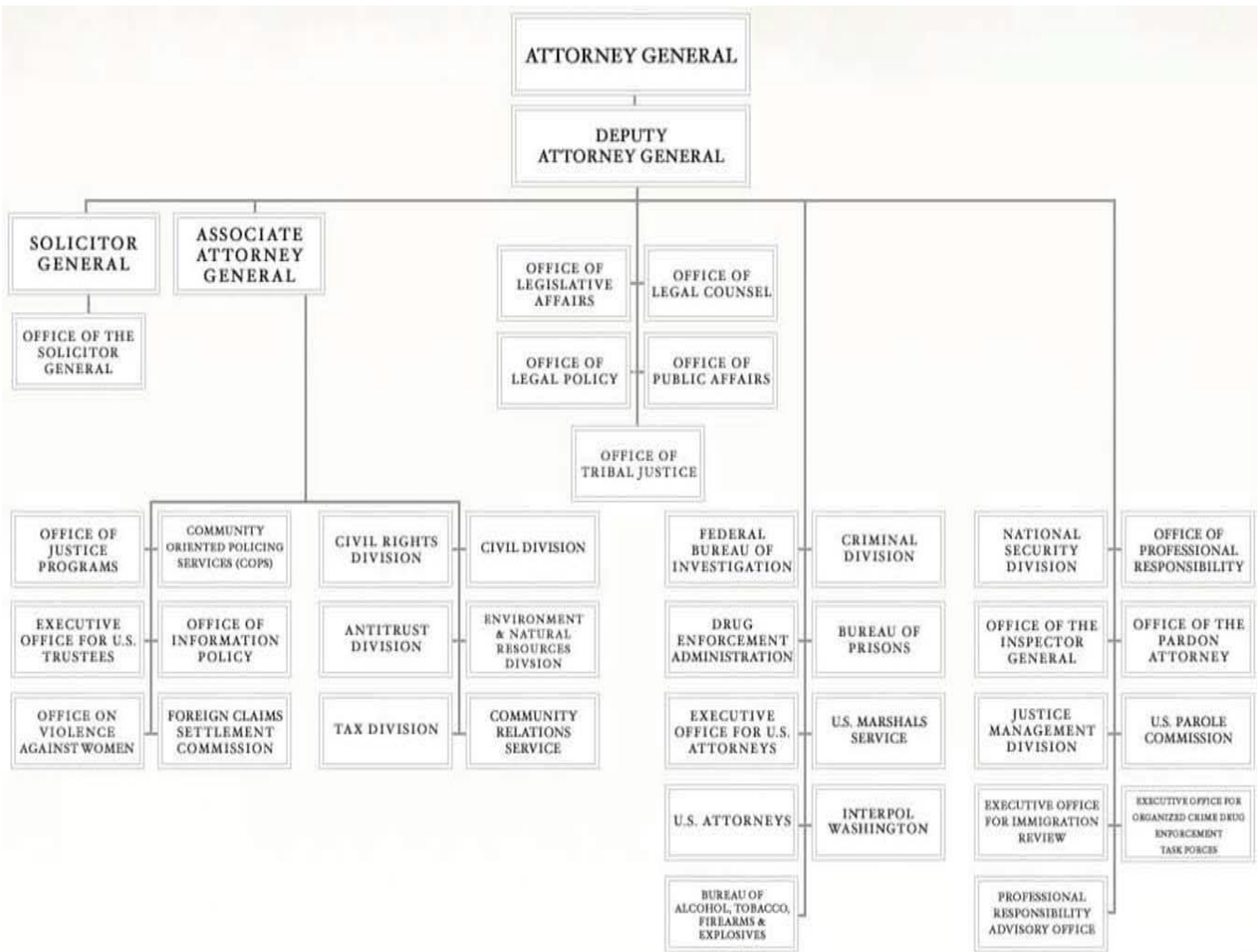
## Organizational Structure

Led by the Attorney General, the Department is comprised of forty separate component organizations. There are over 115,000 employees who ensure that the individual component missions, and the overarching Department goals, are carried out. These include the U.S. Attorneys (USAs) who prosecute offenders and represent the United States government in court; the major investigative agencies – the Federal Bureau of Investigation (FBI), the Drug Enforcement Administration (DEA), and the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF), which deter and investigate crimes and arrest criminal suspects; the U.S. Marshals Service (USMS), which protects the federal judiciary, apprehends fugitives, and detains persons in federal custody; the Federal Bureau of Prisons (BOP), which confines convicted offenders; and the National Security Division (NSD), which brings together national security, counterterrorism, counterintelligence, and foreign intelligence surveillance operations under a single authority.

The Department's litigating divisions represent the rights and interests of the American people and enforce federal criminal and civil laws. The litigating divisions are comprised of the Antitrust (ATR), Civil (CIV), Civil Rights (CRT), Criminal (CRM), Environment and Natural Resources (ENRD), and Tax (TAX) Divisions. The Office of Justice Programs (OJP), the Office on Violence Against Women (OVW), and the Office of Community Oriented Policing Services (COPS) provide leadership and assistance to state, local, and tribal governments. Other major Departmental components include the Executive Office for U.S. Trustees (UST), the Justice Management Division (JMD), the Executive Office for Immigration Review (EOIR), the Community Relations Service (CRS), the Office of the Inspector General (OIG), and several offices that advise the Attorney General on policy, law, legislation, tribal justice matters, external affairs, and oversight. Headquartered in Washington, D.C., the Department conducts its work in offices located throughout the country and overseas.



# U.S. DEPARTMENT OF JUSTICE



Approved by:

  
JEFFERSON B. SESSIONS III  
Attorney General

Date:

2-5-18

## Financial Structure

The Department's financial reporting structure is comprised of nine principal components.

### Components:

- Assets Forfeiture Fund and Seized Asset Deposit Fund (AFF/SADF)
- Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)
- Federal Bureau of Prisons (BOP)
- Drug Enforcement Administration (DEA)
- Federal Bureau of Investigation (FBI)
- Federal Prison Industries, Inc. (FPI)
- Office of Justice Programs (OJP)
- Offices, Boards and Divisions (OBDs)\*
- U.S. Marshals Service (USMS)

### \*OBDs

#### Offices

Office of the Attorney General  
Office of the Deputy Attorney General  
Office of the Associate Attorney General  
Community Relations Service  
Executive Office for Immigration Review  
Executive Office for U.S. Attorneys  
Executive Office for U.S. Trustees  
Executive Office for Organized Crime  
Drug Enforcement Task Forces  
INTERPOL Washington  
Office of Community Oriented Policing Services  
Office of Information Policy  
Office of Legal Counsel  
Office of Legal Policy  
Office of Legislative Affairs  
Office of Professional Responsibility  
Office of Public Affairs  
Office of the Inspector General  
Office of the Pardon Attorney  
Office of the Solicitor General  
Office of Tribal Justice  
Office on Violence Against Women  
Professional Responsibility Advisory Office  
U.S. Attorneys

#### Boards

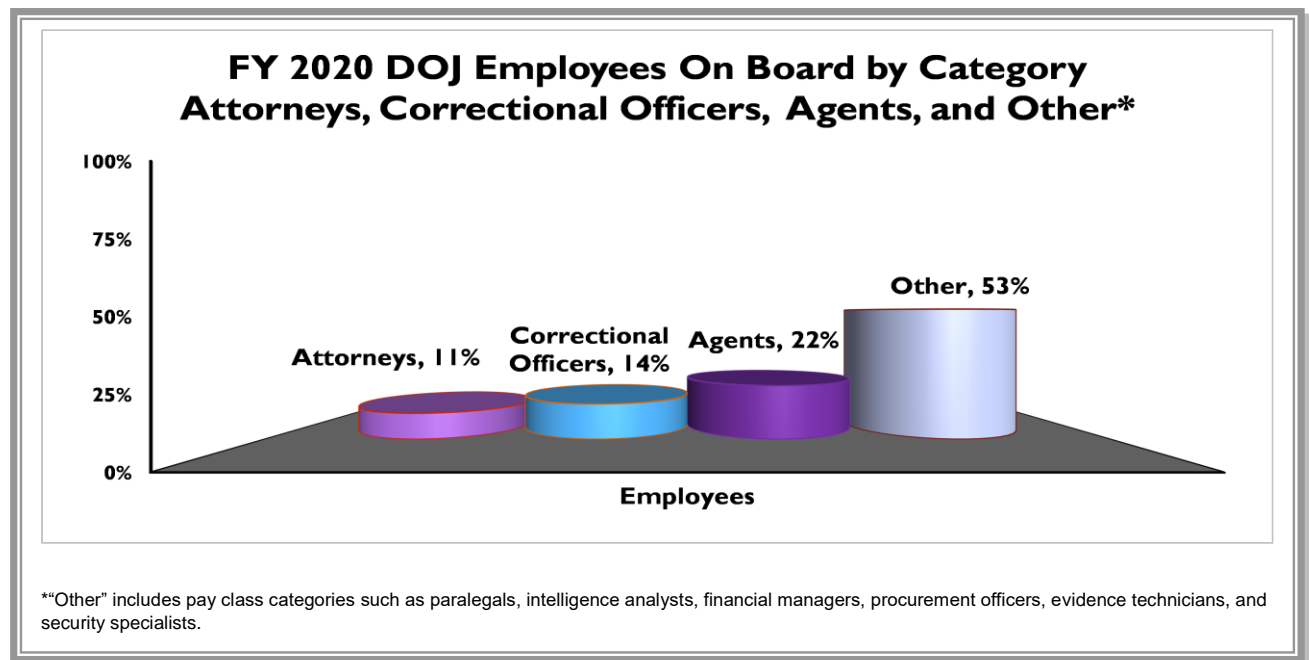
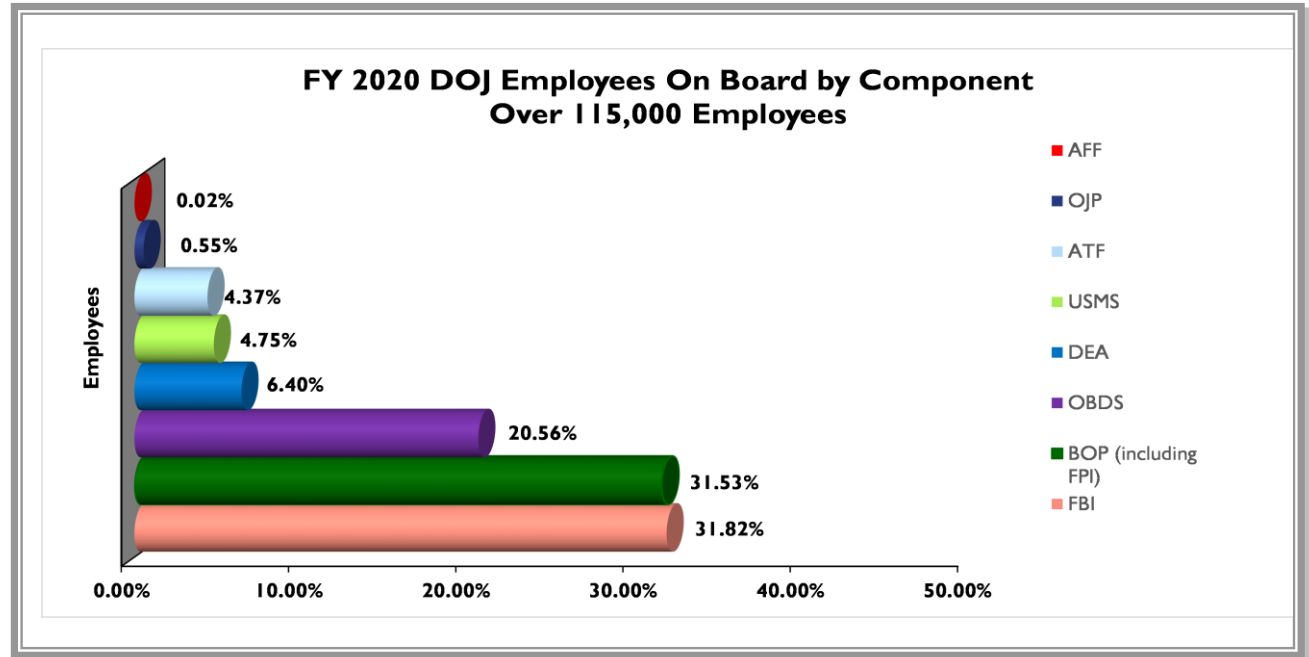
Foreign Claims Settlement Commission  
U.S. Parole Commission

#### Divisions

Antitrust Division  
Civil Division  
Civil Rights Division  
Criminal Division  
Environment and Natural Resources Division  
Justice Management Division  
National Security Division  
Tax Division

## FY 2020 Resource Information

The following pages provide summary-level resource and performance information regarding the Department's operations for FY 2020. The charts on this page reflect employees on board as of September 30, 2020.



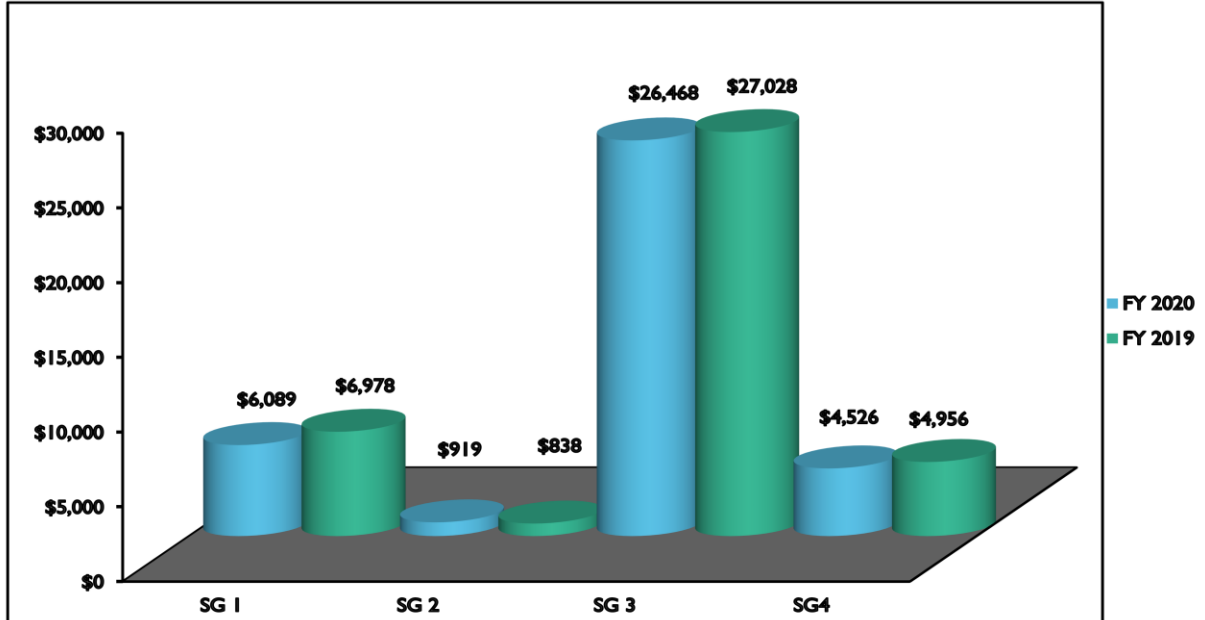
**Table 1. Sources of DOJ Resources**  
(Dollars in Thousands)

Source	FY 2020	FY 2019	% Change
<b>Earned Revenue:</b>	<b>\$ 3,138,967</b>	<b>\$ 2,999,584</b>	<b>4.65%</b>
<b>Budgetary Financing Sources:</b>			
Appropriations Received	33,762,221	31,354,708	7.68%
Appropriations Transferred-In/Out	948,064	970,698	(2.33%)
Nonexchange Revenues	583,068	909,202	(35.87%)
Donations and Forfeitures of Cash and Cash Equivalents	1,179,995	2,515,615	(53.09%)
Transfers-In/Out Without Reimbursement	(78,954)	(119,250)	(33.79%)
Other Adjustments	(216,607)	(1,071,565)	(79.79%)
<b>Other Financing Sources:</b>			
Donations and Forfeitures of Property	565,757	360,258	57.04%
Transfers-In/Out Without Reimbursement	(592)	1,554	(138.10%)
Imputed Financing	819,489	1,051,358	(22.05%)
Other Financing Sources	(14,725)	(10,903)	35.05%
<b>Total DOJ Resources</b>	<b><u>\$40,686,683</u></b>	<b><u>\$38,961,259</u></b>	<b>4.43%</b>

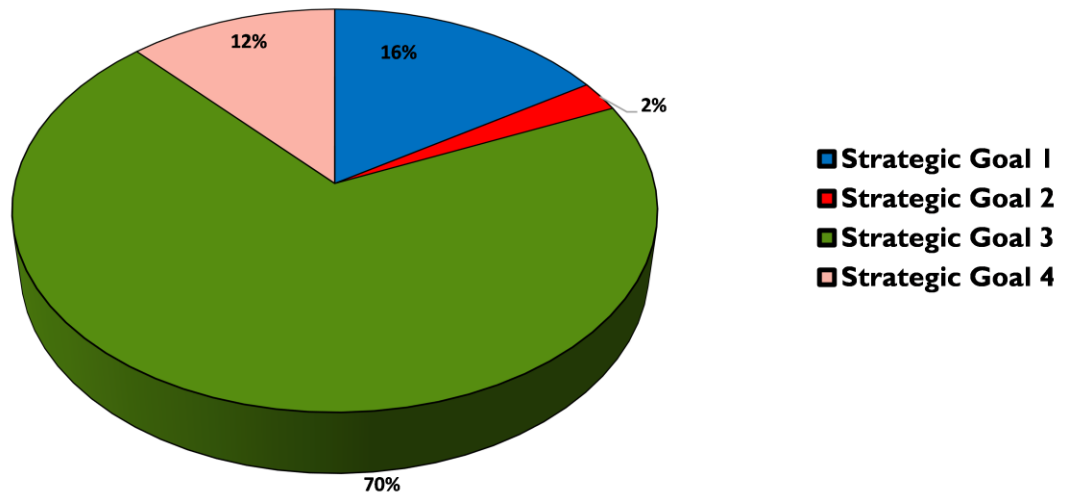
**Table 2. How DOJ Resources Are Spent**  
(Dollars in Thousands)

Strategic Goal	FY 2020	FY 2019	% Change
1 Enhance National Security and Counter the Threat of Terrorism			
Gross Cost	\$ 6,365,080	\$ 7,240,160	
Less: Earned Revenue	<u>276,055</u>	<u>262,247</u>	
Net Cost	6,089,025	6,977,913	(12.74%)
2 Secure the Borders and Enhance Immigration Enforcement and Adjudication			
Gross Cost	934,048	854,003	
Less: Earned Revenue	<u>15,490</u>	<u>16,215</u>	
Net Cost	918,558	837,788	9.64%
3 Reduce Violent Crime and Promote Public Safety			
Gross Cost	28,275,948	28,862,189	
Less: Earned Revenue	<u>1,807,478</u>	<u>1,833,799</u>	
Net Cost	26,468,470	27,028,390	(2.07%)
4 Promote Rule of Law, Integrity, and Good Government			
Gross Cost	5,566,022	5,843,575	
Less: Earned Revenue	<u>1,039,944</u>	<u>887,323</u>	
Net Cost	4,526,078	4,956,252	(8.68%)
<b>Total Gross Cost</b>	<b>41,141,098</b>	<b>42,799,927</b>	
<b>Less: Total Earned Revenue</b>	<b><u>3,138,967</u></b>	<b><u>2,999,584</u></b>	
<b>Total Net Cost of Operations</b>	<b><u>\$38,002,131</u></b>	<b><u>\$39,800,343</u></b>	<b>(4.52%)</b>

### Comparison of Net Costs by Strategic Goal (SG) - FY 2020 and 2019 (Dollars in Millions)



### FY 2020 Percentage of Net Costs by Strategic Goal



Goal 1: Enhance National Security and Counter the Threat of Terrorism

Goal 2: Secure the Borders and Enhance Immigration Enforcement and Adjudication

Goal 3: Reduce Violent Crime and Promote Public Safety

Goal 4: Promote Rule of Law, Integrity, and Good Government

## **Limitations of the Financial Statements**

The principal financial statements are prepared to report the financial position, financial condition, and results of operations of the Department of Justice, pursuant to the requirements of 31 U.S.C. § 3515(b).

The statements have been prepared from the books and records of the Department in accordance with Federal generally accepted accounting principles (GAAP) and the formats prescribed by the OMB. Reports used to monitor and control budgetary resources are prepared from the same records.

Users of the statements are advised that the statements are for a component of the U.S Government.

## Analysis of Financial Statements

The Department's financial statements, which are provided in Section II of this document, received an unmodified audit opinion for the fiscal years ended September 30, 2020 and 2019. These statements were prepared from the accounting records of the Department in accordance with the accounting principles generally accepted in the United States and Office of Management and Budget (OMB) Circular A-136, *Financial Reporting Requirements*. These principles are the standards promulgated by the Federal Accounting Standards Advisory Board (FASAB).

The following information highlights the Department's financial position and results of operations in FY 2020. The complete set of financial statements, related notes, and the opinion of the Department's auditors are provided in Section II of this document.

**Assets:** The Department's Consolidated Balance Sheet as of September 30, 2020, shows \$51.5 billion in total assets, a decrease of \$4.3 billion over the previous year's total assets of \$55.8 billion. The decrease was primarily due to payments made to Crime Victims Fund (CVF) claimants and lower short term yields in overnight securities. Fund Balance with Treasury (FBWT) was \$34.1 billion, which represented 66.2% of total assets.

**Liabilities:** Total Department liabilities were \$17.2 billion as of September 30, 2020, a decrease of \$3.8 billion from the previous year's total liabilities of \$21.0 billion. The United States Victims of State Sponsored Terrorism Act Fund (USVSSTF) collections decreased by \$1.0 billion in FY 2020. The Victims Compensation Fund (VCF) liability decreased by \$1.3 billion due to increase in claim payments in FY 2020, and a decrease in claims awaiting an award decision compared to FY 2019. Also, in FY 2020, custodial collections decreased by \$0.8 billion.

**Net Cost of Operations:** The Consolidated Statement of Net Cost presents the Department's gross and net cost by strategic goal. The net cost of the Department's operations totaled \$38.0 billion for the fiscal year ended September 30, 2020, a decrease of \$1.8 billion from the previous year's net cost of operations of \$39.8 billion. The decrease is primarily attributed to a decrease \$1.1 billion of USVSSTF payments in FY 2020 that were accrued for in FY 2019.

**Budgetary Resources:** The Department's FY 2020 Combined Statement of Budgetary Resources shows \$56.1 billion in total budgetary resources, a decrease of \$0.2 billion from the previous year's total budgetary resources of \$56.3 billion.

**Net Agency Outlays:** The Department's FY 2020 Combined Statement of Budgetary Resources shows \$40.4 billion in net agency outlays, an increase of \$2.9 billion from the previous year's total net agency outlays of \$37.5 billion. The increase is primarily due to the overall increase in spending authority for the Department's operations from 36.7 billion in FY 2019 to \$40.0 billion in FY 2020. Additionally, in FY 2020, \$1.0 billion of Coronavirus Aid, Relief, and Economic Security (CARES) Act supplemental appropriations funding was made available to the Department.

## Summary of Performance Information

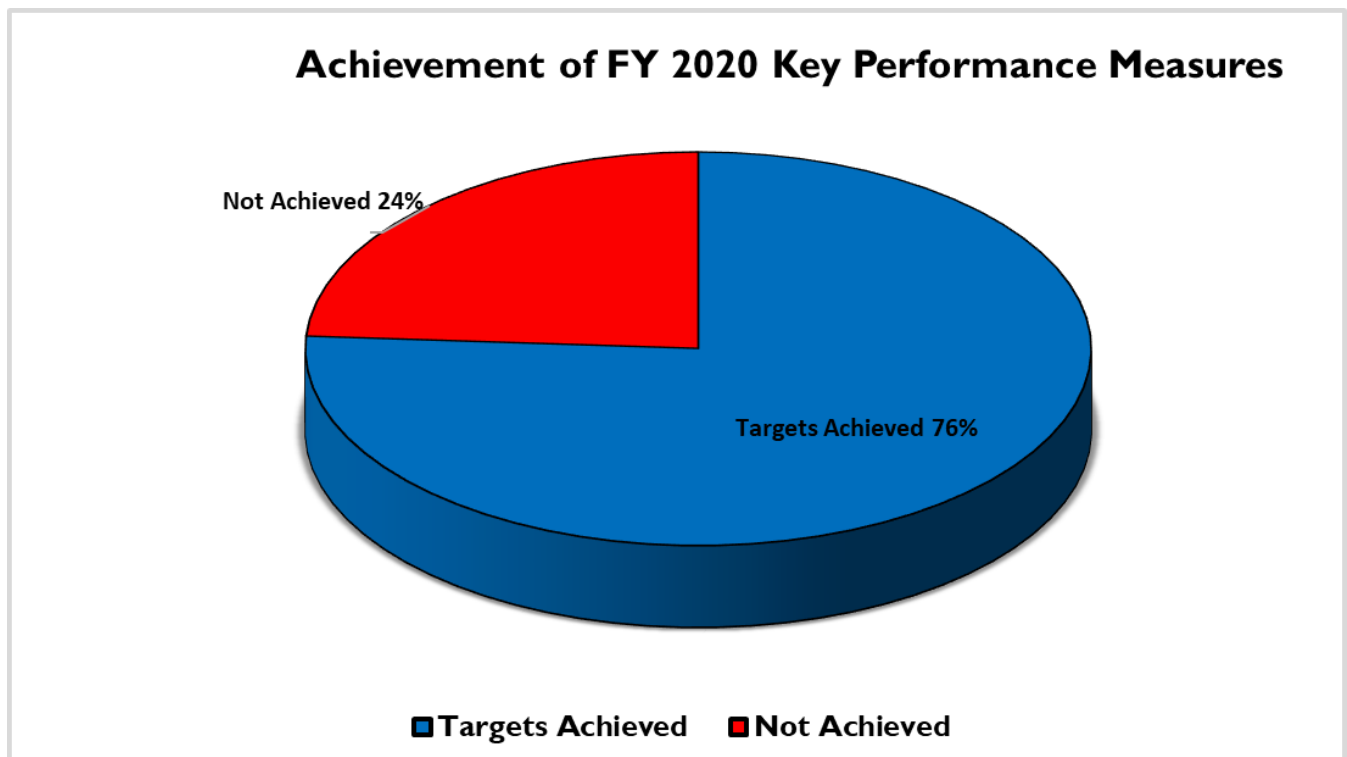
The Government Performance and Results Act Modernization Act of 2010 (GPRAMA) requires an agency's Strategic Plan to be updated every four years and cover a period of not less than four years forward from the fiscal year in which it is submitted.

The Department's FY 2018-2022 Strategic Plan, which contains four strategic goals, is used for this report. The Department's Plan includes 39 key performance measures addressing DOJ's priorities toward achieving its long-term outcome goals. The performance measures are summarized in this document. The Department's full Performance Report for these measures will be discussed in the Department's FY 2020 Annual Performance Report/FY 2022 Annual Performance Plan and submitted with the President's Budget in February 2021. The Department strives to present the highest-level outcome-oriented measures available.

During FY 2020, Departmental leadership continued to display a clear commitment to performance management through the reliance on formal quarterly status reviews. Additionally, Departmental components have worked to improve the quality and timeliness of financial and performance information that inform quarterly status reporting and operating plans.

For this summary report, 87 percent of the performance measures have actual data for FY 2020. The Department achieved 76 percent of its key measures that had data available as of September 30, 2020. For some of the performance measures, the actual data will not be available until later in calendar year 2020 or early 2021. The Department continues to emphasize long-term and annual performance measure development, placement of key performance indicators on cascading employee work plans, and Department-wide quarterly status reporting.

The chart below and the table that follows summarize the Department's achievement of its FY 2020 long-term outcome goals (key performance measures).





U.S. Department of Justice Key Performance Measures by Strategic Goal		FY 2020	FY 2020	Target Achieved/ Not Achieved
[] Designates the reporting entity		Target	Actual	
Strategic Objective	Strategic Goal 1: Enhance National Security and Counter the Threat of Terrorism			
1.1	Number of terrorism disruptions effected through investigations [FBI]	400	561	Target Achieved
1.1	Number of incidents reported to the United States Bomb Data Center via the Bomb and Arson Tracking System [ATF]	32,000	33,538	Target Achieved
1.1	Percentage of counterterrorism defendants whose cases were favorably resolved [NSD]	90%	91%	Target Achieved
1.1	Number of assistance activities conducted with the goal of building the capacity of foreign law enforcement, prosecutors, and judicial systems to disrupt and dismantle terrorist actions and organizations [CRM]	850	1,113	Target Achieved
1.2	Number of computer intrusion program deterrences, detections, disruptions and dismantlements [FBI]	8,000	15,427	Target Achieved
1.2	Percentage of cyber defendants whose cases were favorably resolved [NSD, USA, CRM]	90%	100%	Target Achieved
1.3	Number of counterintelligence program disruptions and dismantlements [FBI]	400	362	Not Achieved
1.3	Percentage of espionage defendants whose cases were favorably resolved [NSD]	90%	96%	Target Achieved
Strategic Objective	Strategic Goal 2: Secure the Borders and Enhance Immigration Enforcement and Adjudication			
2.1	Percentage of criminal immigration dispositions that are successfully resolved [USA]	90%	99.7%	Target Achieved
2.1	Percentage of federal denaturalization of dispositions that are successfully resolved [USA, CIV]	80%	96%	Target Achieved
2.2	Percentage of criminal immigration-related benefits fraud dispositions that are successfully resolved [USA]	90%	99.6%	Target Achieved
2.2	Percentage of employer sanctions, immigration-related unfair employment practices, and immigration-related document fraud cases completed within the established timeframe [EOIR]	90%	100%	Target Achieved
2.2	Percentage of Immigration and Nationality Act (INA) Section 274B Protecting U.S. Workers Initiative discriminatory or unlawful hiring practice enforcement actions successfully resolved [CRT]	75%	100%	Target Achieved
2.2	Clearance rate for detained and non-detained cases [EOIR]	55%	63%	Target Achieved

U.S. Department of Justice Key Performance Measures by Strategic Goal that MUST be Included In Component MD&A [] Designates the reporting entity		FY 2020 Target	FY 2020 Actual	Target Achieved/ Not Achieved
	<b>Strategic Goal 3: Reduce Violent Crime and Promote Public Safety</b>			
3.1	Percentage of federal violent crime defendants whose cases were favorably resolved [USA, CRM]	90%	92.1%	Target Achieved
3.1	Number of National Integrated Ballistic Information Network (NIBIN) "hits/leads" that is the linkage of two or more shootings to the same firearm, based upon comparisons of 3D digital ballistic images of spent shell casings recovered from crime scenes and from gun test-fires [ATF]	88,000	110,981	Target Achieved
3.1	Number of victims of a violent crime that receive services through the Victim Assistance Program [OJP]	5,000,000	TBD*	TBD
3.1	Percentage of extraditions received related to violent criminals [CRM]	20%	28.8%	Target Achieved
3.1	Percentage increase of non-Consolidated Priority Organization Targets (non-CPOT) gang/criminal enterprise dismantlements [FBI]	15%	-6%**	Not Achieved
3.1	Reduce violent crime [Department-wide] (Reporting Cycle Calendar Year (CY) : 2019)	-2%	-1%	Not Achieved
3.1	Stop and reverse rise in homicides [Department-wide] (Reporting Cycle CY : 2019)	-3%	0.2%	Not Achieved
3.2	Reduce drug overdose deaths [Department-wide] (Reporting Cycle CY : 2019)	-8%	5.4%***	Not Achieved
3.2	Reduce opioid prescriptions [Department-wide]	-30%	-37.2%	Target Achieved
3.2	Number of disruptions and dismantlements of Drug Trafficking Organizations (DTOs) linked to CPOTs [OCDETF]	285	TBD*	TBD
3.2	Number of disruptions and dismantlement's of Drug Trafficking Organizations (DTOs) not linked to Consolidated Priority Organization Targets (CPOTs) [DEA]	1,533	1,635	Target Achieved
3.2	Number of disruptions and dismantlements of DTOs linked to CPOTs (FBI)	70	87	Target Achieved
3.2	Number of scheduled diversion investigations completed [DEA]	1,357	1,267	Not Achieved
3.2	Number of CPOT-linked investigations with one or more defendants convicted [OCDETF]	320	334	TBD

U.S. Department of Justice Key Performance Measures by Strategic Goal that MUST be Included In Component MD&A [] Designates the reporting entity		FY 2020 Target	FY 2020 Actual	Target Achieved/ Not Achieved
Strategic Objective	Strategic Goal 4: Promote Rule of Law, Integrity, and Good Government			
4.1	Percentage of illicit market defendants whose cases were favorably resolved [CRM, USA]	85%	91.5%	Target Achieved
4.1	Percentage of Office of Professional Responsibility (OPR) inquiries resolved within one year, and investigations within two years [OPR]	Inquiries = 50% Investigations = 50%	Inquiries = 96% Investigations = 95%	Target Achieved Target Achieved
4.2	Increase the number of statements of interest involving First Amendment or religious liberty [CRT]	10%	50%	Target Achieved
4.2	Increase the number of Religious Land Use and Institutionalized Persons Act (RLUIPA) matters opened [CRT]	10%	3%	Not Achieved
4.3	Ratio of deregulatory actions to regulatory actions [OLP]	2 to 1	1 to 0	Target Achieved
4.3	Cost of regulations per fiscal year is below OMB cost cap [OLP]	\$0.00	-\$1.692	Target Achieved
4.4	Ethics training for DOJ employees conducted by the Departmental Ethics Office (DEO) [JMD/DEO] and the timely review of financial disclosures [JMD/DEO]"	Training = 100% Disclosures = 100%	Training = 100% Disclosures = 97%	Target Achieved Not Achieved
4.4	Time-to-hire Mission Critical Occupations (MCOs) (average number of days) [JMD/HRA]	169 days	TBD*	TBD
4.4	Percentage of unmodified audit opinions achieved [JMD/Controller]	100%	TBD*	TBD
4.4	Number of DOJ systems moved to the Cloud [JMD/OCIO]	3	4	Target Achieved

\*The final Actual figure will be available at a later date.

\*\*The Actual figure for non-CPOT gang/criminal enterprise dismantlements [FBI] represents the difference between the number of dismantlements targeted for FY 2020 (227) and the total number of dismantlements achieved (185).

\*\*\* The Actual figure is preliminary data.

## FY 2020 – 2021 Priority Goals

Federal agencies are required to identify a limited number of Priority Goals that are considered priorities for both the Administration and the agency, have high relevance to the public or reflect the achievement of key agency missions, and would produce significant results over a 12 to 24 month timeframe. The Priority Goals represent critical elements of a federal agency's strategic plan and are linked to the larger DOJ policy framework and strategic plan goals.

The Priority Goals align with the FY 2018-2022 Strategic Plan, and are reported on a quarterly basis via OMB MAX Performance Page. The FY 2020-2021 Priority Goals are:

### Priority Goal 1, Combat Cyber-Enabled Threats and Attacks:

Cybercrime is one of the greatest threats facing our country, and has enormous implications for our national security, economic prosperity, and public safety. The range of threats and challenges cybercrime presents for law enforcement expands just as rapidly as technology evolves. By September 30, 2021, the Department of Justice will combat cybercrime threats and attacks by conducting 16,000 computer intrusion program deterrences, detections, disruptions and dismantlements; favorably resolving 90 percent of prosecutions of cyber defendants; and increasing the percentage of private sector losses recovered by the FBI's Internet Crime Complaint Center (IC3). The results from FY 2018 (73%) currently serve as a baseline for the Department's new IC3 measure.

Status: The FY 2020 – 2021 Combat Cyber-Enabled Threats and Attacks Priority Goal tracks three performance measures. Each measure has quarterly and annual targets. All measures have exceeded their annual targets for FY 2020.

The FBI exceeded its annual target (8,000) for FY 2020 – successfully deterring, detecting, disrupting or dismantling a total of 15,427 computer intrusion programs this fiscal year. The FBI exceeded its annual target by 93 percent.

The Department exceeded its target of favorably resolving at least 90 percent of its cyber defendants' cases, by successfully resolving each of its prosecutions of 105 cyber defendants, in FY 2020. Cyber cases tend to involve other related criminal conduct under which the matter could be coded in the Executive Office for U.S. Attorneys' case management database. U.S. Attorneys will continue to individually assess each case brought for criminal prosecution in a manner that promotes the ends of justice.

In May 2000, the FBI officially established the Internet Crime Complaint Center (IC3). In FY 2019, the IC3 began reporting on the percentage of private sector losses they recovered. The purpose of this new metric is to capture data that measures IC3's ability to recover private sector losses.

For FY 2020, the FBI's IC3 exceeded its annual target (77%) by successfully recovering 85 percent of private sector losses this fiscal year – 11% higher than the projected target. The successful outcome was due to prompt reporting by victims, and the collaborative established relationships with financial institutions.

## Priority Goal 2, Violent Crime Reduction, Specifically Gun Violence:

Strengthen and recommit our efforts to reduce gun violence through the launch of Project Guardian. By September 30, 2021, the Department will provide to state law enforcement fusion centers biweekly reports 100 percent of the time on NICS denials that are reported to ATF, and increase the number of USAO federal firearms prohibitor records submitted to NICS by 10 percent.

Milestones: As part of Project Guardian, the United States Attorneys, in consultation with the ATF Special Agent in Charge (SAC) in their Districts, will complete certain activities by September 30, 2020 and others by September 30, 2021.

Status: The FY 2020 – FY 2021 Violent Crime, Specifically Gun Violence Priority Goal tracks two performance measures and key milestones, as part of the Department’s Project Guardian Initiative. Both of the measures have met its annual target for FY 2020.

Biweekly reports on National Instant Criminal Background Check System (NICS) denials to state law enforcement fusion centers 100 percent of the time is a new performance measure, that is reported by the ATF, both quarterly and annually. The FY 2020 target (50%), is based on the modernization and operational improvements scheduled to be complete by the end of fiscal year. The ATF is expected to provide biweekly reports on NICS denials 100 percent of the time by FY 2021.

For FY 2020, the ATF reported that biweekly reports on NICS denials were provided to state law enforcement fusion centers 50 percent of the time, throughout the fiscal year. The ATF met its annual target (50%) for this measure.

The number of USAO federal firearms prohibitor records submitted to NICS is also a new performance measure that is reported by the USAO, both quarterly and annually. To achieve a 10 percent increase in the number of USAO records submitted to NICS by the end of FY 2021, the Department will work towards a 5% increase, each fiscal year.

For FY 2020, the number of USAO records uploaded to NICS increased by 5.4 percent - exceeding the annual target (5%). From October 1, 2019 to September 30, 2020, the total number of USAO records uploaded to NICS increased from 1,355,401 to 1,428,946. Though, the COVID-19 pandemic has impacted the activities of the USAOs, and therefore the Department’s ability to reach some of its quarterly targets, the USAOs were able to increase the overall number of records submitted to NICS and successfully exceed its annual target.

As part of Project Guardian, the United States Attorneys, in consultation with the ATF Special Agent in Charge (SAC) in their Districts, will complete certain activities by September 30, 2020 and others by September 30, 2021. The Department completed most of its milestone activities, as part of Project Guardian, by February 4, 2020. The COVID-19 pandemic has impacted the remaining activities.

- Each USA had appointed a Project Guardian Point of Contact.
- Each USA had consulted with ATF regarding these prosecution guidelines.
- Each USA had developed a Project Guardian plan.
- USAOs met with local ATF offices to devise or review existing plans to maximize crime-gun technology and fully exploit crime-gun intelligence within the USAOs’ districts.
- Each USA had consulted with relevant district stakeholders to assess the feasibility of adopting a disruption and early engagement program.

One of the Department's key strategies in reducing gun violence is a coordinated response to mental health denials. As part of the strategy, each U.S. Attorney's Office was supposed to consult with relevant district stakeholders, including ATF and state or local law enforcement and mental health departments, to assess the feasibility of adopting disruption and early engagement programs or other methods or protocols designed to address mental-health-prohibited individuals who attempt to acquire a firearm and to counter the threat of mass shootings.

COVID-19 has impacted progress in implementing disruption and early engagement programs. While every USAO has "assessed," at least preliminarily, the feasibility of adopting disruption and early engagement programs, the COVID-19 crisis has sidetracked the ability of USAOs to progress with further planning. At least one USAO had a productive meeting with stakeholders early in 2020, and were on track to develop some sort of local disruption and early engagement initiative, but the USAO has not been able to meet again since maximum teleworking began in March 2020. Other USAOs were hoping to learn more about disruption and early engagement programs at the National Project Safe Neighborhood (PSN) Conference, originally set for April 2020, and had expected to further assess the feasibility of setting up these programs after obtaining additional information at the conference. The PSN Conference, which would have highlighted disruption-and-early-engagement programs, was postponed indefinitely. However in 2020, the Department launched a page on DOJ Book, which the Office of Legal Education maintains, addressing these programs at <https://dojnet.doj.gov/usao/eousa/ole/tables/subject/shooter.htm>. The information and resources on this page – which provide a template for setting up these programs, briefings on the programs, and analyses that support them – are available to all USAOs and DOJ components.

#### Priority Goal 3, Combat the Opioid Crisis:

The opioid epidemic affects a broad cross-section of the United States population without regard for age, gender, race, ethnicity, or economic status. Communities across the United States, including those in rural, suburban, and urban jurisdictions, have been hit by the opioid epidemic. By September 30, 2021, the Department of Justice will reduce illicit opioid overdoses by: increasing the percentage of opioid-related Priority Target Organizations (PTOs) disrupted and dismantled by 3% as compared to the FY 2019 baseline (35.7%); increasing the percentage of opioid-related PTO investigations initiated by 3% as compared to the FY 2019 baseline (39.2%); increasing the number of diversion criminal cases initiated by 3% as compared to the FY 2019 baseline (1,725); and increasing the number of training, outreach and public education events completed by 34% as compared to the FY 2019 baseline (3,125).

Status: The FY 2020 – FY 2021 Combat the Opioid Crisis Priority Goal tracks four performance measures and key milestones, as part of the Department's goal to reduce drug overdose deaths. All of the measures report progress towards the annual goal. Due to the COVID-19 pandemic and the federal, state and local guidelines put in place, the Department has only met one of its four quarterly targets for FY 2020.

Sensitive law enforcement operations typically involve close, publicly-based activities that the COVID-19 pandemic has temporally affected, and therefore, second and third quarters performance for certain metrics have also been impacted. As law enforcement operations have been significantly impacted by the COVID-19 pandemic, there has been a reduction in the overall number of cases initiated due to the pandemic, and therefore the number of diversion criminal cases initiated and opioid related investigations have been similarly affected and reduced. However, the DEA have spent the past few months evaluating how to best move the investigations forward and has pivoted to alternate methods where feasible and appropriate, such as conducting scheduled, regulatory investigations virtually. Due in part to these adaptations, the Department anticipates that it will meet all but one of its year-end targets.

The Department's outreach effort necessitates many interactive, publically based activities (meetings, presentations, trainings, etc.). Due to the COVID-19 pandemic, and in accordance with social distancing guidelines, several outreach events have been postponed. While some events, especially those conducted at the Headquarters level, are capable of being administered virtually, not all events can be done in this manner at this time. In particular, many of the DEA's outreach efforts are done through partnerships between the field offices and local or state entities. Due to state and local COVID-19 guidelines, the majority of these engagements have been cancelled. The performance for this metric have been directly affected.

Additionally, DEA has seen a surge in methamphetamine in the United States, with some areas impacted more heavily. In those areas, the outreach efforts have been more focused on methamphetamine, rather than opioids, as that has been driving overdose deaths in the area. Therefore, the performance for this metric have been directly affected.

For FY 2020, the Department exceeded its annual target (36.2%) for Opioid-related PTOs disrupted and dismantled. DEA increased its overall sum of disruption and dismantlements of Opioid-related PTOs by 38.8 percent in FY 2020. DEA reports 796 of 2,065 PTO disruptions and dismantlements for FY 2020 were opioid related. Percentage of disruptions and dismantlements of Opioid-related PTOs is a new performance measure, established in FY 2020. The intent of this measure is to increase the overall sum of disruptions and dismantlements of PTOs each fiscal year.

For FY 2020, the Department achieved 94 percent of its annual target for Opioid-related PTO investigations initiated, mostly due to the COVID-19 pandemic. DEA reports 736 of 1,970 PTO investigations initiated for FY 2020 were Opioid-related. The Department's Percentage of Opioid PTOs investigations initiated is a new performance measure established in FY 2020.

For FY 2020, DEA initiated a total of 1,515 Diversion Criminal Cases – 87 percent of the annual target (1,750) due to the COVID-19 pandemic.

For FY 2020, the Department completed 2,228 outreach and public education events – 60 percent of the annual target (3,700). As discussed above, the COVID-19 pandemic has had a large impact on this target.

#### Priority Goal 4, Prevent and Disrupt Transnational Elder Fraud:

Reduce the impact of transnational fraud schemes on older Americans. Through increased disruption and coordination among government and private stakeholders, and outreach to older Americans, the Department of Justice and its law enforcement partners will reduce the devastating effects of transnational elder fraud schemes. By September 30, 2021, 90% of the U.S. Attorney's Offices (USAOs) will file an elder fraud case or take other action to disrupt elder fraud and 100% of the USAOs will conduct elder fraud outreach. The Department will conduct a least 375 elder fraud-related outreach events for state and/or local government officials (including law enforcement and/or protective and social services); 275 elder fraud-related outreach events with senior citizens and/or organizations representing seniors; and over 155 elder fraud-related outreach events with industry groups and/or representatives.

Status: The FY 2020 – FY 2021 Prevent and Disrupt Transnational Elder Fraud tracks five performance measures, as part of the Department's goal to reduce the impact of fraud schemes on elderly Americans. All of the measures for this priority goal are new and were established in FY 2020. The Department has exceeded all five of its annual targets for FY 2020.

For FY 2020, the Department exceeded its annual target (48%) for percentage of USAOs that filed an elder fraud case or took other action to disrupt elder fraud. For FY 2020, 79 percent of 93 USAOs filed an elder fraud case or took an action to disrupt elder fraud – exceeding its annual target and achieving 87 percent of the total (90%, or 84 USAOs) FY 2020 – 2021 APG. The intent of this measure is to increase the percentage of USAOs that file cases or take other actions to disrupt elder fraud every year.

For FY 2020, the Department exceeded its annual target (52%) for percentage of USAOs that conducted elder fraud outreach. For FY 2020, 77 percent of 93 USAOs conducted elder fraud outreach events. The percentage of USAOs conducting elder fraud outreach continued to increase each quarter. The intent of this measure is to increase the percentage of USAOs that conducted elder fraud outreach every year.

Throughout FY 2020, the Department exceeded each of its quarterly targets for number of elder fraud-related outreach events with state and/or local government officials. For FY 2020, the Department conducted a total of 595 outreach events with state and/or local governments, and has already exceeded the total FY 2020 – 2021 APG (375). The intent of this measure is to increase the number of outreach events with state and/or local government officials every year.

Throughout FY 2020, the Department exceeded each of its quarterly targets for number of elder fraud-related outreach events with seniors and/or organizations representing seniors. For FY 2020, the Department conducted a total of 578 outreach events with seniors and/or organizations representing seniors, and has already exceeded the FY 2020 – 2021 APG (275). The intent of this measure is to increase the number of seniors and and/or organizations representing seniors every year.

Throughout FY 2020, the Department exceeded each of its quarterly targets for number of elder fraud-related outreach events with industry groups and/or representatives. For FY 2020, the Department conducted a total of 256 outreach events with industry groups and/or representatives, and has already exceeded the total FY 2020 – 2021 APG (155). The intent of this measure is to increase the number of elder fraud-related outreach events with industry groups and/or representatives every year.



## Analysis of Systems, Controls, and Legal Compliance

### Internal Control and Enterprise Risk Management in the Department of Justice

The Department of Justice's internal control system is designed to provide reasonable assurance that the objectives of the Department will be achieved. The objectives and related risks are broadly classified into one or more of the following three categories:

- Operations - Effectiveness and efficiency of operations
- Reporting - Reliability of reporting for internal and external use
- Compliance - Compliance with applicable laws and regulations

The Department identifies internal control issues and emerging risks through a strong governance framework that consists of a network of councils, internal review teams, and business line owners. These include the Department's Senior Assessment Team; Enterprise Risk Management (ERM) Working Group; Strategic Objective Review (SOR) participants; Chief Information Officers' Council; Justice Management Division's Internal Review and Evaluation Office, Quality Control and Compliance Group, and Strategic Planning and Performance Staff; and DOJ component internal review and inspection offices. In addition, the Department considers reports issued by the OIG and GAO when assessing internal control and risks.

The Department's internal control system continues to improve through ongoing assessments and corrective actions implemented by management. The Department's commitment to management excellence, accountability, and compliance with applicable laws and regulations is evidenced by continuing actions to establish effective controls, make sound determinations on corrective actions, and verify and validate the results. This commitment is further evidenced by the many control improvements and actions taken by Department management in response to new legislation, OMB initiatives, and OIG and GAO recommendations.

The Department's ERM program is designed to identify challenges and risks early, bring them to the attention of Department leadership, and develop mitigation strategies. In FY 2020, the Department made significant strides in integrating performance and ERM activities to foster better performance-based management and decision-making.<sup>1</sup> By using this integrated strategy, the Department is able to use a holistic framework to measure success, identify risks that affect the mission – both positive and negative, and create response plans to improve planning accuracy and enhance operational performance. The Department's FY 2020 Risk Profile is the result of the collective efforts of the ERM Working Group, SOR participants, and the performance community.<sup>2</sup> The contributors identified enterprise mission and mission-support risks that could affect the Department meeting its strategic goals and objectives and prioritized the risks for mitigation strategies that will be monitored.

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<sup>1</sup> Consistent with OMB Circular A-11, *Preparation, Submission, and Execution of the Budget*; the Government Performance and Results Modernization Act of 2010; and OMB Circular A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control*.

<sup>2</sup> The JMD Strategic Planning and Performance Staff leads the ERM effort across the Department. The ERM Working Group contributing to the Department's FY 2020 Risk Profile included risk officials from ATF, ATR, BOP, CIV, COPS, CRM, CRT, DEA, EOIR, ENRD, FBI, JMD, NSD, OJP, OPCL, OTJ, USMS, USTP, and TAX. SOR participants represented 30 components across the Department.

## Management Assurances

### Federal Managers' Financial Integrity Act of 1982

The Federal Managers' Financial Integrity Act of 1982 (FMFIA or Integrity Act) provides the statutory basis for management's responsibility for and assessment of internal control. Such controls include program, operational, and administrative areas, as well as accounting and financial management. The Integrity Act requires federal agencies to establish controls that reasonably ensure obligations and costs are in compliance with applicable laws; funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation; and revenues and expenditures are properly recorded and accounted for to maintain accountability over assets. The Integrity Act also requires agencies to annually assess and report on the internal control that protects the integrity of federal programs (FMFIA § 2) and whether financial management systems comply with government-wide requirements (FMFIA § 4).

### FMFIA Assurance Statement

Department of Justice management is responsible for managing risks and maintaining effective internal control to meet the objectives of FMFIA § 2 and § 4. In accordance with OMB Circular A-123, the Department conducted its assessment of risk and internal control. Based on the results of the assessment, we can provide reasonable assurance that internal control over operations, reporting, and compliance was operating effectively as of September 30, 2020.

The Department of Justice is committed to maintaining strong program and financial management as we continue our mission of fighting terrorism and protecting our communities from crime. We take our program and financial accountability seriously and are dedicated to ensuring that the funds we receive are used in a responsible and transparent manner. We will continue to strengthen our controls in areas identified through the Department's internal review activities and by the OIG and GAO. We look forward in FY 2021 to building on our achievements as we continue the important work of the Department.



William P. Barr

Attorney General

November 17, 2020

## **Federal Financial Management Improvement Act of 1996**

The Federal Financial Management Improvement Act of 1996 (FFMIA) was designed to advance federal financial management by ensuring that federal financial management systems provide accurate, reliable, and timely financial management information to the government's managers. Compliance with the FFMIA provides the basis for the continuing use of reliable financial management information by program managers, as well as by the President, Congress, and public. The FFMIA requires agencies to have financial management systems that substantially comply with federal financial management system requirements, applicable federal accounting standards, and the application of the U.S. Government Standard General Ledger (USSGL) at the transaction level. Furthermore, the Act requires independent auditors to report on agency compliance with the three requirements in the financial statement audit report. Guidance for implementing the FFMIA is provided through OMB Circular A-123, Appendix D, *Compliance with the Federal Financial Management Improvement Act of 1996*.

### **FFMIA Compliance Determination**

During FY 2020, the Department assessed its financial management systems for compliance with the FFMIA and determined that, when taken as a whole, they substantially comply with the FFMIA. This determination is based on the results of reviews conducted pursuant to the Federal Information Security Management Act and testing performed for OMB Circular A-123, Appendix A. Consideration was also given to issues identified during the Department's financial statement audit. A summary of the Department's compliance with the specific requirements of the FFMIA is provided at the end of this section.

### **Financial Management Systems Strategy, Goals, and Framework**

The Department's financial management systems strategy is to ultimately replace the one remaining major non-integrated legacy accounting system in use in the Department with the single, integrated financial management system the Department is deploying – the Unified Financial Management System (UFMS). UFMS delivers standard, core accounting and acquisition processes, as well as the data needed for effective financial and budget management. In FY 2020, the Department continued its implementation planning efforts to prepare for the UFMS migrations set for early FY 2021. In October 2020, the Department's grant-awarding components (COPS, OJP, and OVW) and the Justice Management Division's Debt Collection Management Staff (Civil Debt Collections) migrated to UFMS. The final UFMS migration will be the Bureau of Prisons, which is planned for FY 2022. The UFMS implementation goals leverage lessons learned from previous migrations and are based on and aligned with operational risks and requirements unique to each component.

The Department's UFMS implementation has enabled components to improve financial and budget management and realize increased efficiencies. For example, UFMS has standardized and integrated financial processes to more effectively support accounting operations, provide accurate and timely financial information throughout the year, facilitate preparation of financial statements, and streamline audit processes.

### **Analysis of Legal Compliance**

Department of Justice management is committed to ensuring compliance with applicable laws and regulations, including data standards and appropriations and employment laws and regulations. Compliance is addressed through policies and procedures, along with oversight and governance by senior leadership. In FY 2020, DOJ component internal review activities and GAO and OIG reviews and audits identified isolated instances of noncompliance, none of which was significant enough to require reporting as a material weakness in the Department-level FMFIA Assurance Statement provided earlier in this section.

## Summary of Financial Statement Audit and Management Assurances

The table below summarizes the results of the financial statement audit. The table on the following page summarizes the management assurances regarding the effectiveness of internal control over operations and financial reporting (FMFIA § 2) and compliance with financial management system requirements (FMFIA § 4) and the FFMIA.

**Table 3. Summary of Financial Statement Audit**

<b>Financial Statement Audit Opinion and Material Weaknesses</b>					
<b>Audit Opinion</b>	Unmodified				
<b>Restatement</b>	No				
<b>Material Weaknesses</b>	<b>Beginning Balance</b>	<b>New</b>	<b>Resolved</b>	<b>Consolidated</b>	<b>Ending Balance</b>
Financial Statement Compilation and Review Controls	1	0	1	0	0
<b>Total Material Weaknesses</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>

**Table 4. Summary of Management Assurances**

<b>Effectiveness of Internal Control over Operations (FMFIA § 2)</b>						
<b>Statement of Assurance</b>	Unmodified					
<b>Material Weaknesses</b>	<b>Beginning Balance</b>	<b>New</b>	<b>Resolved</b>	<b>Consolidated</b>	<b>Reassessed</b>	<b>Ending Balance</b>
None	0	0	0	0	0	0
<b>Total Material Weaknesses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Effectiveness of Internal Control over Financial Reporting (FMFIA § 2)</b>						
<b>Statement of Assurance</b>	Unmodified					
<b>Material Weaknesses</b>	<b>Beginning Balance</b>	<b>New</b>	<b>Resolved</b>	<b>Consolidated</b>	<b>Reassessed</b>	<b>Ending Balance</b>
Financial Statement Compilation and Review Controls	1	0	1	0	0	0
<b>Total Material Weaknesses</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Compliance with Financial Management System Requirements (FMFIA § 4)</b>						
<b>Statement of Assurance</b>	Federal Systems Comply					
<b>Non-Compliances</b>	<b>Beginning Balance</b>	<b>New</b>	<b>Resolved</b>	<b>Consolidated</b>	<b>Reassessed</b>	<b>Ending Balance</b>
None	0	0	0	0	0	0
<b>Total Non-Compliances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Compliance with Section 803(a) of Federal Financial Management Improvement Act (FFMIA)</b>						
<b>Compliance with Specific Requirements</b>						
<b>Specific Requirements</b>	<b>Agency</b>			<b>Auditor</b>		
<b>Federal Financial Management System Requirements</b>	No Lack of Compliance Noted			No Lack of Compliance Noted		
<b>Applicable Federal Accounting Standards</b>	No Lack of Compliance Noted			No Lack of Compliance Noted		
<b>USSGL at Transaction Level</b>	No Lack of Compliance Noted			No Lack of Compliance Noted		

## Forward Looking Information

The Department of Justice faces challenges and risks every day as we work to meet our diverse mission. Some challenges and risks are recognizable and obvious, others are subtle, or are on the horizon. In a complex world where events and actions are happening simultaneously, the Department is employing forward-thinking and agile approaches to address our critical role of maintaining and strengthening the nation's liberty, safety, and prosperity.

One approach the Department is implementing to manage risks and challenges is an Enterprise Risk Management (ERM) capability that looks across the enterprise to address the full spectrum of the Department's significant risks as an interrelated portfolio, which includes strategic, operational, compliance, and compliance risks. DOJ is using a streamlined methodology to facilitate risk-informed decision-making through identification and mitigation activities that aligns strategy, processes, people, technology, and knowledge for the purpose of evaluating and managing uncertainties in executing our diversified missions.

ERM enables the Department's leadership to manage uncertainty (risks) and challenges more effectively to ensure its programs and activities continue to focus on meeting the dynamic demands of a complex legal, economic, and technological environments presently and in the future.

### National Security

- Cyber Threat: Cybercrime is one of the greatest threats facing our country, and has enormous implications for our national security, economic prosperity, and public safety. The range of threats and challenges cybercrime presents for law enforcement expands just as rapidly as technology evolves. The Department of Justice itself is under constant cyber-attack. The threat is pervasive and persistent and the methods of adversaries are always evolving.
- Foreign Intelligence and Insider Threat: Both international and domestic terrorists threaten Americans at home and abroad. Foreign governments and state-sponsored actors threaten U.S. national security through foreign operations and espionage.
- Lawful Access (*formally known as Going Dark*): Criminals and terrorists are using encryption and other anonymous or hidden services to avoid detection, identification and capture. Conducting court-approved intercepts has become more challenging. Providers offer encryption as a selling point. Even when legal authority exists, technical ability is lacking, as are storage and data retention policies. A coordinated strategic response is urgently needed.

### Law Enforcement

- Opioid Epidemic: The opioid epidemic affects a broad cross-section of the United States population without regard for age, gender, race, ethnicity, or economic status. Communities across the United States, including those in rural, suburban, and urban jurisdictions, have been hit by the opioid epidemic. More than 67,000 Americans died from drug overdoses in 2018, of which 70% were opioid-related.<sup>3</sup>
- State, Local and Tribal: Federal law enforcement officers constitute only 15 percent of the total number of law enforcement officers nationwide; therefore, 85 percent of the officer support relies upon strong partnership in state and local law enforcement, who have critical intelligence about violent

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<sup>3</sup> These are the numbers reflected on the CDC website, as August 2020, <https://www.cdc.gov/drugoverdose/index.html>

crime in their communities, and whose actions are crucial in the fight against violent crime and the opioid epidemic.

- **Transnational Organized Crime:** Transnational criminal organizations pose a great threat to national security and the safety of American citizens. One area of increased transnational crime is elder fraud schemes which pose a serious threat to the financial security of older Americans.
  - Through tech-support, government-imposter, lottery, romance and other types of schemes, fraudsters solicit and extort at least \$3 billion a year from seniors. And such fraud is on the rise – more seniors are reporting being the targets of fraud than at any prior time.

## **Immigration**

- **Increasing Workload:** At the end of FY 2020, there were 1,252,028 cases pending in immigration courts nationwide, marking another year of increased backlogs.<sup>4</sup>
- **Illegal Aliens:** An increase in the Department of Homeland Security (DHS) apprehensions will result in more fugitive investigations for individuals with immigration warrants; more protective investigations and details for members of the judiciary; and more prisoners to receive, process, and detain.
- **Immigration Enforcement Prosecutors:** Federal prosecution of border crime is an essential part of the nation's defense and security and critical to public safety. U.S. Attorneys' Offices address the criminal and civil caseloads generated by law enforcement activities to ensure aggressive enforcement of all immigration statutes.

## **COVID/Pandemic**

- COVID-19, along with the potential danger it poses to the community and the federal workforce, continues to impact how the Department operates to carry out its mission. The challenges COVID-19 presents to the Department have led to a shift in law enforcement operations, court proceedings, and an overall change in the workforce environment. The Department must also address the emergence of new COVID-related fraud cases.

## **Hiring and Staffing**

- The Department is working to address challenges associated with recruiting, retaining, and developing a highly skilled diverse workforce to address mission critical needs; to respond to law enforcement issues, litigation matters, grant requirements, management challenges or operational needs.

## **Unpredictable**

- Changes in federal laws may affect responsibilities and workload.
- Much of the litigation caseload is defensive. The Department has little control over the number, size, and complexity of the civil lawsuits it must defend.

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<sup>4</sup> The pending numbers are subject to change due to the data entry lag. <https://www.justice.gov/eoir/workload-and-adjudication-statistics>.

# U.S. DEPARTMENT OF JUSTICE

## INDEPENDENT AUDITORS' REPORT







KPMG LLP  
Suite 12000  
1801 K Street, NW  
Washington, DC 20006

## **Independent Auditors' Report**

Inspector General  
U.S. Department of Justice

United States Attorney General  
U.S. Department of Justice

### **Report on the Financial Statements**

We have audited the accompanying consolidated financial statements of the U.S. Department of Justice (Department), which comprise the consolidated balance sheets as of September 30, 2020 and 2019, and the related consolidated statements of net cost, and changes in net position, and combined statements of budgetary resources, and custodial activity for the years then ended, and the related notes to the consolidated financial statements.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditors' Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America, in accordance with the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and in accordance with Office of Management and Budget (OMB) Bulletin No. 19-03, *Audit Requirements for Federal Financial Statements*. Those standards and OMB Bulletin No. 19-03 require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



### *Opinion*

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the U.S. Department of Justice as of September 30, 2020 and 2019, and its net costs, changes in net position, budgetary resources, and custodial activity for the years then ended in accordance with U.S. generally accepted accounting principles.

### *Other Matters*

#### *Interactive Data*

Management has elected to reference to information on websites or other forms of interactive data outside the Annual Financial Statements to provide additional information for the users of its financial statements. Such information is not a required part of the basic consolidated financial statements or supplementary information required by the Federal Accounting Standards Advisory Board. The information on these websites or the other interactive data has not been subjected to any of our auditing procedures, and accordingly we do not express an opinion or provide any assurance on it.

#### *Required Supplementary Information*

U.S. generally accepted accounting principles require that the information in the Management's Discussion and Analysis and Required Supplementary Information sections be presented to supplement the basic consolidated financial statements. Such information, although not a part of the basic consolidated financial statements, is required by the Federal Accounting Standards Advisory Board who considers it to be an essential part of financial reporting for placing the basic consolidated financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic consolidated financial statements, and other knowledge we obtained during our audits of the basic consolidated financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audits were conducted for the purpose of forming an opinion on the basic consolidated financial statements as a whole. The information in the Other Information Section is presented for purposes of additional analysis and is not a required part of the basic consolidated financial statements. Such information has not been subjected to the auditing procedures applied in the audits of the basic consolidated financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by Government Auditing Standards**

#### *Internal Control over Financial Reporting*

In planning and performing our audit of the consolidated financial statements as of and for the year ended September 30, 2020, we considered the Department's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control. We did not test all internal controls relevant to operating objectives as broadly defined by the *Federal Managers' Financial Integrity Act of 1982*.



A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The Exhibit presents the status of the prior years' findings and recommendations.

#### *Compliance and Other Matters*

As part of obtaining reasonable assurance about whether the Department's consolidated financial statements as of and for the year ended September 30, 2020 are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or OMB Bulletin No. 19-03.

We also performed tests of its compliance with certain provisions referred to in Section 803(a) of the *Federal Financial Management Improvement Act of 1996* (FFMIA). Providing an opinion on compliance with FFMIA was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances in which the Department's financial management systems did not substantially comply with the (1) Federal financial management systems requirements, (2) applicable Federal accounting standards, and (3) the United States Government Standard General Ledger at the transaction level.

#### *Purpose of the Other Reporting Required by Government Auditing Standards*

The purpose of the communication described in the Other Reporting Required by *Government Auditing Standards* section is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Department's internal control or compliance. Accordingly, this communication is not suitable for any other purpose.

KPMG LLP

Washington, D.C.  
November 17, 2020

### STATUS OF PRIOR YEARS' FINDINGS AND RECOMMENDATIONS

As required by *Government Auditing Standards* issued by the Comptroller General of the United States, we have evaluated whether the Department has taken the appropriate corrective action to address the findings and recommendations from the prior years' financial statements audits that could have a material effect on the financial statements or other financial data significant to the audit objectives. The following table provides the Office of the Inspector General report numbers where the deficiencies were reported, our recommendations for improvement, and the status of the previously identified deficiencies and recommendations as of the end of FY 2020.

Report	Deficiency	Recommendations	Status
Annual Financial Statements Fiscal Year 2018 Report No. 19-02	Improvements Needed in Financial Statement Preparation and Review Controls	<b>Recommendation No. 4:</b> Enhance the DOJ's level of supervisory review over journal entries, with an emphasis on a more robust review of underlying data and the general ledger accounts affected by the journal entry.	Complete
Annual Financial Statements Fiscal Year 2019 Report No. 20-016	Improvements Needed in Financial Statement Compilation and Review Controls	<b>Recommendation No. 1:</b> Assess reconciliation, financial reporting review, and other monitoring controls, and identify those areas where component management could increase the rigor and precision of those controls.	Complete <sup>1</sup>
		<b>Recommendation No. 3:</b> Enhance controls over conversion activities to ensure converted information in Unified Financial Management System has the necessary attributes and indicators.	Complete
		<b>Recommendation No. 4:</b> Revise its training processes associated with the implementation of new accounting standards.	Complete

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<sup>1</sup> Sufficient progress has been made in addressing this finding and the related recommendation such that the remaining risk of misstatement no longer merits the attention by those charged with governance. Therefore, the condition has been downgraded to a deficiency in internal control.

# U.S. DEPARTMENT OF JUSTICE

## PRINCIPAL FINANCIAL STATEMENTS AND RELATED NOTES

SEE INDEPENDENT AUDITORS' REPORT



**U. S. Department of Justice**  
**Consolidated Balance Sheets**  
**As of September 30, 2020 and 2019**

<b>Dollars in Thousands</b>	<b>2020</b>	<b>2019</b>
<b>ASSETS (Note 2)</b>		
Intragovernmental		
Fund Balance with Treasury (Note 3)	\$ 34,076,057	\$ 39,379,340
Investments (Note 5)	5,013,918	3,665,946
Accounts Receivable (Note 6)	766,591	659,563
Other Assets (Note 10)	173,465	157,082
Total Intragovernmental	<u>40,030,031</u>	<u>43,861,931</u>
Cash and Other Monetary Assets (Note 4)	1,341,558	2,409,814
Accounts Receivable, Net (Note 6)	181,553	168,927
Inventory and Related Property, Net (Note 7)	251,940	144,608
Forfeited Property, Net (Note 8)	106,008	136,774
General Property, Plant and Equipment, Net (Note 9)	8,855,461	8,715,749
Advances and Prepayments	696,605	327,308
Other Assets (Note 10)	3,089	3,534
<b>Total Assets</b>	<b><u>\$ 51,466,245</u></b>	<b><u>\$ 55,768,645</u></b>
<b>LIABILITIES (Note 11)</b>		
Intragovernmental		
Accounts Payable	\$ 407,931	\$ 402,790
Accrued Federal Employees' Compensation Act Liabilities	280,834	279,206
Custodial Liabilities (Note 21)	1,066,754	1,907,412
Other Liabilities (Note 15)	527,121	411,631
Total Intragovernmental	<u>2,282,640</u>	<u>3,001,039</u>
Accounts Payable	3,627,484	4,238,855
Accrued Grant Liabilities	625,785	843,398
Accrued Payroll and Benefits	656,412	532,909
Accrued Annual and Compensatory Leave Liabilities	1,126,187	959,989
Federal Employees and Veterans Benefits	1,653,281	1,811,346
Environmental and Disposal Liabilities (Note 12)	76,951	75,881
Deferred Revenue	740,123	761,873
Seized Cash and Monetary Instruments (Note 14)	2,429,647	2,477,002
Contingent Liabilities (Note 16)	91,128	69,775
Radiation Exposure Compensation Act Liabilities (Note 26)	102,395	174,659
September 11 <sup>th</sup> Victim Compensation Fund Liabilities (Note 26)	3,023,169	4,316,410
United States Victims of State Sponsored Terrorism Act Liabilities (Note 26)	146,201	1,166,312
Other Liabilities (Note 15)	583,657	583,597
<b>Total Liabilities</b>	<b><u>\$ 17,165,060</u></b>	<b><u>\$ 21,013,045</u></b>
<b>NET POSITION</b>		
Unexpended Appropriations - Funds from Dedicated Collections (Note 17)	\$ 2,877	\$ 53,764
Unexpended Appropriations - All Other Funds	16,619,046	16,043,659
Cumulative Results of Operations - Funds from Dedicated Collections (Note 17)	12,897,907	15,399,181
Cumulative Results of Operations - All Other Funds	4,781,355	3,258,996
<b>Total Net Position</b>	<b><u>\$ 34,301,185</u></b>	<b><u>\$ 34,755,600</u></b>
<b>Total Liabilities and Net Position</b>	<b><u>\$ 51,466,245</u></b>	<b><u>\$ 55,768,645</u></b>

The accompanying notes are an integral part of these financial statements.

**U. S. Department of Justice**  
**Consolidated Statements of Net Cost**  
**For the Fiscal Years Ended September 30, 2020 and 2019**

**Dollars in Thousands**

	FY	Gross Costs			Less: Earned Revenues			Net Cost of Operations (Note 18)
		Intra- governmental	With the Public	Total	Intra- governmental	With the Public	Total	
<b>Goal 1</b>	<b>2020</b>	\$ 1,925,270	\$ 4,439,810	\$ 6,365,080	\$ 262,718	\$ 13,337	\$ 276,055	\$ 6,089,025
	<b>2019</b>	\$ 1,853,460	\$ 5,386,700	\$ 7,240,160	\$ 249,068	\$ 13,179	\$ 262,247	\$ 6,977,913
<b>Goal 2</b>	<b>2020</b>	352,738	581,310	934,048	14,805	685	15,490	918,558
	<b>2019</b>	346,069	507,934	854,003	16,054	161	16,215	837,788
<b>Goal 3</b>	<b>2020</b>	5,818,628	22,457,320	28,275,948	826,117	981,361	1,807,478	26,468,470
	<b>2019</b>	5,360,442	23,501,747	28,862,189	811,908	1,021,891	1,833,799	27,028,390
<b>Goal 4</b>	<b>2020</b>	1,006,442	4,559,580	5,566,022	144,036	895,908	1,039,944	4,526,078
	<b>2019</b>	1,230,415	4,613,160	5,843,575	302,213	585,110	887,323	4,956,252
<b>Total</b>	<b>2020</b>	<u>\$ 9,103,078</u>	<u>\$ 32,038,020</u>	<u>\$ 41,141,098</u>	<u>\$ 1,247,676</u>	<u>\$ 1,891,291</u>	<u>\$ 3,138,967</u>	<u>\$ 38,002,131</u>
	<b>2019</b>	<u>\$ 8,790,386</u>	<u>\$ 34,009,541</u>	<u>\$ 42,799,927</u>	<u>\$ 1,379,243</u>	<u>\$ 1,620,341</u>	<u>\$ 2,999,584</u>	<u>\$ 39,800,343</u>

Goal 1 Enhance National Security and Counter the Threat of Terrorism  
Goal 2 Secure the Borders and Enhance Immigration Enforcement and Adjudication  
Goal 3 Reduce Violent Crime and Promote Public Safety  
Goal 4 Promote Rule of Law, Integrity, and Good Government

The accompanying notes are an integral part of these financial statements.

**U. S. Department of Justice**  
**Consolidated Statements of Changes in Net Position**  
**For the Fiscal Year Ended September 30, 2020**

<b>Dollars in Thousands</b>				
	<b>2020</b>			
	<b>Funds from Dedicated Collections</b>	<b>All Other Funds</b>	<b>Eliminations</b>	<b>Total</b>
<b>Unexpended Appropriations</b>				
<b>Beginning Balances</b>	\$ 53,764	\$ 16,043,659	\$ -	\$ 16,097,423
<b>Budgetary Financing Sources</b>				
Appropriations Received	65,182	33,697,039	-	33,762,221
Appropriations Transferred-In/Out	-	948,064	-	948,064
Other Adjustments	-	(216,466)	-	(216,466)
Appropriations Used	(116,069)	(33,853,250)	-	(33,969,319)
<b>Total Budgetary Financing Sources</b>	<b>(50,887)</b>	<b>575,387</b>	<b>-</b>	<b>524,500</b>
<b>Unexpended Appropriations</b>	<b>\$ 2,877</b>	<b>\$ 16,619,046</b>	<b>\$ -</b>	<b>\$ 16,621,923</b>
<b>Cumulative Results of Operations</b>				
<b>Beginning Balances</b>	\$ 15,399,181	\$ 3,258,996	\$ -	\$ 18,658,177
<b>Budgetary Financing Sources</b>				
Other Adjustments	-	(141)	-	(141)
Appropriations Used	116,069	33,853,250	-	33,969,319
Nonexchange Revenues	582,896	172	-	583,068
Donations and Forfeitures of Cash and Cash Equivalents	1,179,990	5	-	1,179,995
Transfers-In/Out Without Reimbursement	(455,106)	376,152	-	(78,954)
<b>Other Financing Sources</b>				
Donations and Forfeitures of Property	565,757	-	-	565,757
Transfers-In/Out Without Reimbursement	(4,780)	4,188	-	(592)
Imputed Financing (Note 19)	30,957	805,623	(17,091)	819,489
Other Financing Sources	(5,742)	(8,983)	-	(14,725)
<b>Total Financing Sources</b>	<b>2,010,041</b>	<b>35,030,266</b>	<b>(17,091)</b>	<b>37,023,216</b>
<b>Net Cost of Operations</b>	<b>(4,511,315)</b>	<b>(33,507,907)</b>	<b>17,091</b>	<b>(38,002,131)</b>
<b>Net Change</b>	<b>(2,501,274)</b>	<b>1,522,359</b>	<b>-</b>	<b>(978,915)</b>
<b>Cumulative Results of Operations</b>	<b>\$ 12,897,907</b>	<b>\$ 4,781,355</b>	<b>\$ -</b>	<b>\$ 17,679,262</b>
<b>Net Position</b>	<b>\$ 12,900,784</b>	<b>\$ 21,400,401</b>	<b>\$ -</b>	<b>\$ 34,301,185</b>

The accompanying notes are an integral part of these financial statements.



U. S. Department of Justice  
Consolidated Statements of Changes in Net Position  
For the Fiscal Year Ended September 30, 2019

Dollars in Thousands

	2019			
	Funds from Dedicated Collections	All Other Funds	Eliminations	Total
<b>Unexpended Appropriations</b>				
Beginning Balances	\$ 72,459	\$ 16,265,939	\$ -	\$ 16,338,398
Adjustments				
Changes in Accounting Principles	207	(207)	-	-
<b>Beginning Balances, as Adjusted</b>	<b>72,666</b>	<b>16,265,732</b>	<b>-</b>	<b>16,338,398</b>
<b>Budgetary Financing Sources</b>				
Appropriations Received	24,015	31,330,693	-	31,354,708
Appropriations Transferred-In/Out	-	970,698	-	970,698
Other Adjustments	-	(168,329)	-	(168,329)
Appropriations Used	(42,917)	(32,355,135)	-	(32,398,052)
<b>Total Budgetary Financing Sources</b>	<b>(18,902)</b>	<b>(222,073)</b>	<b>-</b>	<b>(240,975)</b>
<b>Unexpended Appropriations</b>	<b>\$ 53,764</b>	<b>\$ 16,043,659</b>	<b>\$ -</b>	<b>\$ 16,097,423</b>
<b>Cumulative Results of Operations</b>				
Beginning Balances	\$ 17,733,869	\$ 4,522,001	\$ -	\$ 22,255,870
Adjustments				
Changes in Accounting Principles	(24)	24	-	-
<b>Beginning Balances, as Adjusted</b>	<b>17,733,845</b>	<b>4,522,025</b>	<b>-</b>	<b>22,255,870</b>
<b>Budgetary Financing Sources</b>				
Other Adjustments	(679,236)	(224,000)	-	(903,236)
Appropriations Used	42,917	32,355,135	-	32,398,052
Nonexchange Revenues	908,956	246	-	909,202
Donations and Forfeitures of Cash and Cash Equivalents	2,515,431	184	-	2,515,615
Transfers-In/Out Without Reimbursement	(504,500)	385,250	-	(119,250)
<b>Other Financing Sources</b>				
Donations and Forfeitures of Property	360,257	1	-	360,258
Transfers-In/Out Without Reimbursement	(2,061)	3,615	-	1,554
Imputed Financing (Note 19)	41,949	1,027,958	(18,549)	1,051,358
Other Financing Sources	(3)	(10,900)	-	(10,903)
<b>Total Financing Sources</b>	<b>2,683,710</b>	<b>33,537,489</b>	<b>(18,549)</b>	<b>36,202,650</b>
<b>Net Cost of Operations</b>	<b>(5,018,374)</b>	<b>(34,800,518)</b>	<b>18,549</b>	<b>(39,800,343)</b>
<b>Net Change</b>	<b>(2,334,664)</b>	<b>(1,263,029)</b>	<b>-</b>	<b>(3,597,693)</b>
<b>Cumulative Results of Operations</b>	<b>\$ 15,399,181</b>	<b>\$ 3,258,996</b>	<b>\$ -</b>	<b>\$ 18,658,177</b>
<b>Net Position</b>	<b>\$ 15,452,945</b>	<b>\$ 19,302,655</b>	<b>\$ -</b>	<b>\$ 34,755,600</b>

The accompanying notes are an integral part of these financial statements.

**U. S. Department of Justice**  
**Combined Statements of Budgetary Resources**  
**For the Fiscal Years Ended September 30, 2020 and 2019**

<b>Dollars in Thousands</b>	<b>2020</b>	<b>2019</b>
<b>Budgetary Resources</b>		
Unobligated Balance from Prior Year Budget Authority, Net (discretionary and mandatory) (Note 20)	\$ 11,854,331	\$ 13,250,474
Appropriations (discretionary and mandatory)	39,225,188	38,005,066
Spending Authority from Offsetting Collections (discretionary and mandatory)	4,999,674	5,072,468
<b>Total Budgetary Resources</b>	<b>\$ 56,079,193</b>	<b>\$ 56,328,008</b>
<b>Status of Budgetary Resources</b>		
New Obligations and Upward Adjustments (Total)	\$ 47,982,287	\$ 45,704,768
Unobligated Balance, End of Year:		
Apportioned, Unexpired Accounts	6,690,848	7,524,859
Exempt from Apportionment, Unexpired Accounts	142,956	259,969
Unapportioned, Unexpired Accounts	322,650	1,913,400
Unexpired Unobligated Balance, End of Year	7,156,454	9,698,228
Expired Unobligated Balance, End of Year	940,452	925,012
Unobligated Balance - End of Year (Total)	8,096,906	10,623,240
<b>Total Status of Budgetary Resources</b>	<b>\$ 56,079,193</b>	<b>\$ 56,328,008</b>
<b>Outlays, Net</b>		
Outlays, Net (Total) (discretionary and mandatory)	\$ 41,363,698	\$ 38,436,298
Less: Distributed Offsetting Receipts	918,286	949,222
Agency Outlays, Net (discretionary and mandatory)	<b>\$ 40,445,412</b>	<b>\$ 37,487,076</b>

The accompanying notes are an integral part of these financial statements.

**U. S. Department of Justice**  
**Combined Statements of Custodial Activity**  
**For the Fiscal Years Ended September 30, 2020 and 2019**

<b>Dollars in Thousands</b>	<b>2020</b>	<b>2019</b>
<b>Total Custodial Revenue</b>		
<b>Sources of Cash Collections</b>		
Federal Debts, Fines, Penalties and Restitution	\$ 13,942,345	\$ 9,573,911
Fees and Licenses	80,222	65,394
Miscellaneous	786	472
Total Cash Collections	14,023,353	9,639,777
<b>Accrual Adjustments</b>	(2,049)	2,056
<b>Total Custodial Revenue (Note 21)</b>	14,021,304	9,641,833
<b>Disposition of Collections</b>		
Transferred to Federal Agencies		
U.S. Government Accountability Office	(230)	-
The Judiciary	(69,039)	(32,980)
Trade and Development Agency	(174)	-
U.S. Department of Agriculture	(44,252)	(85,376)
U.S. Department of Commerce	(4,751)	(8,565)
U.S. Department of the Interior	(526,575)	(531,327)
U.S. Department of Justice	(125,471)	(57,416)
U.S. Department of Labor	(4,972)	(2,838)
U.S. Postal Service	(86,678)	(23,001)
U.S. Department of State	(823)	(68)
U.S. Department of the Treasury	(681,623)	(1,261,004)
Office of Personnel Management	(20,546)	(6,842)
Federal Communications Commission	(4,498)	(567)
Social Security Administration	(1,337)	(720)
Federal Trade Commission	(4,851,149)	(6,178)
U.S. Nuclear Regulatory Commission	-	(1,266)
U.S. Department of Veterans Affairs	(29,334)	(135,737)
Equal Employment Opportunity Commission	-	(79)
General Services Administration	(9,885)	(3,973)
National Science Foundation	(2,320)	(2,078)
Securities and Exchange Commission	(2)	(3)
Federal Deposit Insurance Corporation	(6)	(9)
National Endowment For the Humanities	(14)	(11)
Railroad Retirement Board	(268)	(156)
Consumer Product Safety Commission	-	(24)
Tennessee Valley Authority	(13)	-
Environmental Protection Agency	(190,875)	(563,284)
U.S. Department of Transportation	(2,671)	(7,494)
U.S. Department of Homeland Security	(285,340)	(177,966)
Agency for International Development	(131)	(1,542)
Small Business Administration	(8,639)	(5,875)
U.S. Department of Health and Human Services	(2,120,038)	(1,225,960)
National Aeronautics and Space Administration	(404)	(1,855)
Export-Import Bank of the United States	(1,102)	(1,256)
U.S. Department of Housing and Urban Development	(30,355)	(82,164)
U.S. Department of Energy	(45,967)	(1,770)
U.S. Department of Education	(12,331)	(15,071)
Commodities Futures Trading Commission	(101)	(71)
Corporation of National & Community Services	(959)	(629)
Federal Reserve Board	(3)	(4)
Treasury General Fund	(4,622,344)	(4,386,492)
U.S. Department of Defense	(166,633)	(178,532)
Transferred to the Public	(510,751)	(396,116)
(Increase)/Decrease in Amounts Yet to be Transferred	867,020	(183,784)
Refunds and Other Payments	(3,766)	(8,967)
Retained by the Reporting Entity	(421,954)	(242,783)
<b>Total Disposition Of Collections</b>	(14,021,304)	(9,641,833)
<b>Net Custodial Activity</b>	\$ -	\$ -

The accompanying notes are an integral part of these financial statements.

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The Department of Justice (Department) has a wide range of responsibilities which include: detecting, apprehending, prosecuting, and incarcerating criminal offenders; operating federal prison factories; upholding the civil rights of all Americans; enforcing laws to protect the environment; ensuring healthy competition of business in the United States' free enterprise system; safeguarding the consumer from fraudulent activity; carrying out the immigration laws of the United States; and representing the American people in all legal matters involving the U.S. Government. Under the direction of the Attorney General, these responsibilities are discharged by the components of the Department.

For purposes of these consolidated/combined financial statements, the following components comprise the Department's reporting entity:

- Assets Forfeiture Fund and Seized Asset Deposit Fund (AFF/SADF)
- Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)
- Federal Bureau of Prisons (BOP)
- Drug Enforcement Administration (DEA)
- Federal Bureau of Investigation (FBI)
- Federal Prison Industries, Inc. (FPI)
- Offices, Boards and Divisions (OBDs)
- Office of Justice Programs (OJP)
- U.S. Marshals Service (USMS)

**B. Basis of Presentation**

These financial statements have been prepared from the books and records of the Department in accordance with United States generally accepted accounting principles issued by the Federal Accounting Standards Advisory Board (FASAB) and presentation guidelines in the Office of Management and Budget (OMB) Circular A-136, *Financial Reporting Requirements*. These financial statements are different from the financial reports prepared pursuant to OMB directives which are used to monitor and control the use of the Department's budgetary resources. The accompanying financial statements include the accounts of all funds under the Department's control. To ensure that the Department financial statements are meaningful at the entity level and to enhance reporting consistency within the Department, Inventory and Related Property, Other Assets, Federal Employee and Veteran Benefits and Other Liabilities, as defined by OMB Circular A-136, have been disaggregated on the Consolidated Balance Sheets. These include Forfeited Property, Net; Advances and Prepayments; Accrued Grant Liabilities; Accrued Federal Employees' Compensation Act (FECA) Liabilities; Custodial Liabilities; Accrued Payroll and Benefits; Accrued Annual and Compensatory Leave Liabilities; Deferred Revenue; Seized Cash and Monetary Instruments; Contingent Liabilities; Radiation Exposure Compensation Act (RECA) Liabilities; September 11<sup>th</sup> Victim Compensation Fund Liabilities; and United States Victims of State Sponsored Terrorism Act Liabilities (USVSST Fund).

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**C. Basis of Consolidation**

The consolidated/combined financial statements of the Department include the accounts of the AFF/SADF, ATF, BOP, DEA, FBI, FPI, OBDs, OJP and USMS. All significant proprietary intra-departmental transactions and balances have been eliminated in consolidation. The Statements of Budgetary Resources and Statements of Custodial Activity are combined statements for FYs 2020 and 2019 and as such, intra-departmental transactions have not been eliminated.

**D. Basis of Accounting**

Transactions are recorded on the accrual and budgetary bases of accounting. Under the accrual basis, revenues are recorded when earned and expenses are recorded when incurred, regardless of when cash is exchanged. Under the budgetary basis, however, funds availability is recorded based upon legal considerations and constraints. As a result, certain line items on the proprietary financial statements may not equal similar line items on the budgetary financial statements. FPI is non-appropriated and is self-sustaining. While FPI performs budgetary accounting in preparing its financial statements, FPI does not record budgetary information at the transaction level. Additionally, FPI's revenues are primarily derived from the sale of products and services to other federal departments, agencies, and government institutions that purchase products listed on FPI's Schedule of Products.

Custodial activity reported on the Combined Statements of Custodial Activity is prepared on the modified cash basis. Civil and Criminal Debt Collections are recorded when the Department receives payment from debtors. An accrual adjustment is recorded on the Statements of Custodial Activity to adjust cash collections and refund disbursements with the net increase or decrease of accrued non-entity accounts receivables, net of uncollectible amounts, and refunds payable at year-end.

Proprietary and budgetary accounting are complementary; however, both the types of information presented and the timing of their recognition are sometimes different. Information is therefore needed about the differences between proprietary and budgetary accounting, which is accomplished in part by presenting a Reconciliation of Net Cost of Operations to Outlays/Disbursements, Net in Note 22. This reconciliation helps explain and clarify how proprietary basis of accounting Net Cost of Operations (cash and non-cash transactions) for the fiscal year relates to budgetary basis of accounting Outlays/Disbursements, Net (cash transactions) for the fiscal year and the reconciling items between the two.

The financial statements should be read with the realization that they are for a component of the U.S. Government, a sovereign entity. One implication of this is that liabilities cannot be liquidated without legislation that provides resources and legal authority to do so.

**E. Non-Entity Assets**

Non-entity assets are not available for use by the Department and consist primarily of restricted undisbursed civil and criminal debt collections, seized cash, investments of seized cash, accounts receivable, and other monetary assets.

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**F. Fund Balance with Treasury and Cash and Other Monetary Assets**

Funds with the Department of the Treasury (Treasury) represent primarily appropriated, revolving, and trust funds available to pay current liabilities and finance future authorized purchases. The Treasury, as directed by authorized certifying officers, processes cash receipts and disbursements. The Department does not, for the most part, maintain cash in commercial bank accounts. Certain receipts, however, are processed by commercial banks for deposit into individual accounts maintained at the Treasury. The Department's cash and other monetary assets consist of undeposited collections, imprest funds, cash used in undercover operations, cash held as evidence, and seized cash.

**G. Investments**

Investments are market-based Treasury securities issued by the Bureau of Fiscal Service. When securities are purchased, the investment is recorded at face value (the value at maturity). The Department's intent is to hold investments to maturity, unless the invested funds are needed to sustain operations. No provision is made for unrealized gains or losses on these securities because, in the majority of cases, they are held to maturity. The market value of the investments is the current market value at the end of the reporting period. It is calculated by using the "End of Day" price listed in The FedInvest Price File, which can be found on the Bureau of Fiscal Service website. Investments are reported on the Consolidated Balance Sheets at their net value, the face value plus or minus any unamortized premium or discount. Premiums and discounts are amortized over the life of the Treasury security. The interest method is used for the amortization of premium and discount of Treasury notes and the straight-line method is used for Treasury bills. Amortization is based on the straight-line method over the term of the securities.

The AFF/SADF, the U.S. Trustee System Fund, the United States Victims of State Sponsored Terrorism Fund (USVSSTF) and the Federal Prison Commissary Fund are four Funds from Dedicated Collections that invest in Treasury securities. The Treasury does not set aside assets to pay future expenditures associated with funds from dedicated collections. Instead, the cash generated from Funds from Dedicated Collections is used by the Treasury for general government purposes. When these funds redeem their Treasury securities to make expenditures, the Treasury will finance the expenditures in the same manner that it finances all other expenditures.

Treasury securities are issued to the funds as evidence of fund receipts and provide the funds with the authority to draw upon the U.S. Treasury for future authorized expenditures. Treasury securities held by funds from dedicated collections are an asset of the fund and a liability of the Treasury, so they are eliminated in consolidation for the U.S. Government-wide financial statements.

The United States Victims of State Sponsored Terrorism Act states that the USVSST Fund shall be invested in the same manner as a trust fund and authorizes the Treasury to manage the investment of the USVSST Fund. The Department of Justice notifies the Treasury promptly of amounts deposited to the USVSST Fund in order to ensure that Treasury may invest such receipts in the account. Treasury, in its administrative discretion, determines how the USVSST Fund will be invested, to ensure that the securities purchased for the USVSST Fund will have maturities suitable to the needs of the USVSST Fund. Interest revenue on investments will be reported on an accrual basis.

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**H. Accounts Receivable**

Net accounts receivable includes reimbursement and refund receivables due from federal agencies and the public, less the allowance for doubtful accounts. Intragovernmental accounts receivable primarily represent amounts due from other federal agencies for reimbursable work performed pursuant to the Economy Act and other statutory authority. Claims with other federal agencies are resolved in accordance with the business rules published in Appendix 10 of Treasury Financial Manual, Volume I, Part 2, Chapter 4700. In this regard, all intragovernmental accounts receivable are considered fully collectible as there is no credit risk. The allowance for doubtful accounts for public receivables is estimated based on past collection experience and analysis of outstanding receivable balances at year-end.

**I. Inventory and Related Property**

Inventory is maintained primarily for the manufacture of goods for sale to customers. This inventory is composed of three categories: Raw Materials, Work in Process, and Finished Goods. Raw material inventory value is based upon moving average costs. Inventories are valued at the lower of average cost or market value (LCM) and include materials, labor and manufacturing overhead. Market value is calculated on the basis of the contractual or anticipated selling price, less allowance for administrative expenses. DOJ values its finished goods and sub-assembly items at a standard cost that is periodically adjusted to approximate actual cost. DOJ has established inventory allowances to account for LCM adjustments and obsolete items that may not be utilized in future periods.

Additional inventories consist of new and rehabilitated office furniture, equipment and supplies used for the repair of airplanes, administrative supplies and materials, commissary sales to inmates (sundry items), metals, plastics, electronics, graphics, and optics.

**J. General Property, Plant and Equipment**

Capitalization of general property, plant and equipment (PP&E) occurs when the initial cost of acquiring or improving the asset meets the minimum threshold and the asset has an estimated useful life of two or more years. Land is always capitalized regardless of the acquisition costs. For projects funded by an appropriation, the Department established standard capitalization thresholds as shown below:

Type of Property	Capitalization Threshold
Real Property	\$ 250
Personal Property	\$ 50
Aircraft	\$ 100
Internal Use Software	\$ 5,000

An exception to the Department's standard capitalization thresholds provides Revolving, Working Capital, and Trust Fund entities the option to establish its own capitalization thresholds for general PP&E and Internal Use Software. If this option is exercised, the thresholds must not conflict with the standard capitalization thresholds, but may be more restrictive, at the discretion of the entity. Federal Prisons Industries, Inc., a revolving fund, exercised this option and established a threshold to capitalize personal property acquisition costs exceeding \$10.

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**J. General Property, Plant and Equipment (continued)**

The Federal Bureau of Prisons was granted a waiver capitalizing real property acquisition costs equal to or exceeding \$100.

Depreciation or amortization of general PP&E, based on historical cost, is calculated using the straight-line method over the estimated useful life of the asset. Land is never depreciated.

**K. Advances and Prepayments**

Advances and prepayments, classified as assets on the Consolidated Balance Sheets, consist primarily of funds disbursed to grantees in excess of total expenditures made by those grantees to third parties, funds advanced to state and local participants in the DEA Domestic Cannabis Eradication and Suppression Program, and funds disbursed to finance operations that exceed the total expenditures incurred. Payments in advance of the receipt of goods and services are recorded as prepaid charges at the time of payment and are recognized as expenses when the goods and services are received.

**L. Forfeited and Seized Property**

Forfeited property is property for which the title has passed to the U.S. Government. The property is recorded at the estimated market value at the time of forfeiture and is adjusted at the time of disposal, or as needed by management. The value of the property is reduced by the estimated liens of record. The amount ultimately realized from the forfeiture and disposition of these assets could differ from the amounts initially reported. The proceeds from the sale of forfeited property are deposited in the AFF.

Market value of seized and forfeited property is determined by the following:

<b>Asset Type</b>	<b>Valuation Documentation</b>
Cash/Currency, Monetary Instruments	Copy of Check, cash management company (e.g., Brinks) receipt, EFT, wire confirmation, in accordance with DOJ policy
Financial Instruments	Web-based valuation tools (e.g., for crypto currency, CoinMarketCap.com), financial market, account statement, other source in accordance with DOJ policy
Vehicles	National Automobile Dealers Association (NADA) or Kelly Blue Book value in accordance with DOJ policy
Real Property	Real Property Appraisal/Broker's Price Opinion (BPO)
Other Valued Assets	Professional appraisal, web-based valuation tools (e.g., Usedprice.com), other source in accordance with DOJ policy



**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**L. Forfeited and Seized Property (continued)**

Seized property is property that the government has taken possession of, in consequence of an alleged violation of public law. Seized property can include cash and monetary instruments, real property, and tangible personal property of others in the actual or constructive possession of the custodial agency.

Most seized property is held by the USMS from the point of seizure until its disposition. In certain cases, the investigative agency will keep seized property in its custody if the intention is to place the property into official use after forfeiture or to use the property as evidence in a court proceeding. This property is valued at fair market value upon seizure, or, as soon as reasonably possible when market value could not be readily determined. Seized cash and monetary instruments are presented as assets with offsetting liabilities on the Consolidated Balance Sheets. Seized property other than cash and monetary instruments are only presented in the notes to the financial statements.

**M. Liabilities**

Liabilities represent the monies or other resources that are likely to be paid by the Department as the result of a transaction or event that has already occurred. However, no liability can be paid by the Department absent proper budget authority. Liabilities that are not funded by the current year appropriation are classified as liabilities not covered by budgetary resources in Note 11. Accrued payroll and benefits are accrued based on the number of days in a pay period earned but not paid to employees at the end of the fiscal year.

**N. Accrued Grant Liabilities**

Disbursements of grant funds are recognized as expenses at the time of disbursement. However, some grant recipients incur expenditures prior to initiating a request for disbursement based on the nature of the expenditures. The OBDs and OJP accrue a liability for expenditures incurred by grantees prior to receiving grant funds for expenditures. The amount to be accrued is determined through an analysis of historic grant expenditures. These estimates are based on the most current information available at the time the financial statements are prepared.

Estimates for the grant accrual contain assumptions that have an impact on the Consolidated financial statements. The key assumptions used in the grant accrual are: grantees have consistent spending patterns throughout the life of the grant, grantees will drawdown throughout the life of the grant, and the grant has a determined end date. The primary elements of these assumptions include, but are not limited to, type of grant that has been awarded, grant period, accounting basis used by the grantees, and the grant expenditure rate.

**O. Commitments and Contingencies**

The Department is involved in various administrative proceedings, legal actions, and claims. The Consolidated Balance Sheets include an estimated liability for those legal actions where management and the Chief Counsel consider adverse decisions “probable” and amounts are reasonably estimable. Legal actions where management and the Chief Counsel consider adverse decisions “probable” or “reasonably possible” and the amounts are reasonably estimable are

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**O. Commitments and Contingencies (continued)**

disclosed in Note 16. However, there are cases where amounts have not been accrued or disclosed because the amounts of the potential loss cannot be estimated or the likelihood of an unfavorable outcome is considered “remote”.

**P. Annual, Sick, and Other Leave**

Annual and compensatory leave is expensed with an offsetting liability as it is earned and the liability is reduced as leave is taken. Each year, the balance in the accrued annual leave liability account is adjusted to reflect current pay rates. To the extent current or prior year appropriations are not available to fund annual and compensatory leave earned but not taken, funding will be obtained from future financing sources. Sick leave and other types of nonvested leave are expensed as taken.

**Q. Interest on Late Payments**

Pursuant to the Prompt Payment Act, 31 U.S.C. § 3901-3907, the Department pays interest on payments for goods or services made to business concerns after the due date. The due date is generally 30 days after receipt of a proper invoice or acceptance of the goods or services, whichever is later.

**R. Retirement Plans**

With few exceptions, employees of the Department are covered by one of the following retirement programs:

- 1) Employees hired before January 1, 1984, are covered by the Civil Service Retirement System (CSRS). The Department contributes 7% of the gross pay for regular employees and 7.5% for law enforcement officers.
- 2) Employees hired January 1, 1984 or later, are covered by the Federal Employees Retirement System (FERS).
  - a. Employees hired January 1, 1984 through December 31, 2012, are covered by the FERS. The Department contributes 16.0% of the gross pay for regular employees and 33.4% for law enforcement officers.
  - b. Employees hired January 1, 2013 through December 31, 2013, are covered by the Federal Employees Retirement System-Revised Annuity Employees (FERS-RAE). The Department contributes 14.2% of the gross pay for regular employees and 31.6% for law enforcement officers.
  - c. Employees hired January 1, 2014 or later are covered by the Federal Employees System-Further Revised Annuity Employees (FERS-FRAE). The Department contributes 14.2% of the gross pay for regular employees and 31.6% for law enforcement officers.

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**R. Retirement Plans (continued)**

All employees are eligible to contribute to the Federal Thrift Savings Plan (TSP). For those employees covered by the FERS, FERS-RAE and FERS-FRAE, a TSP account is automatically established to which the Department is required to contribute an additional 1% of gross pay and match employee contributions up to 4%. No government contributions are made to the TSP accounts established by the CSRS employees.

The Department does not report CSRS or FERS assets, accumulated plan benefits, or unfunded liabilities, if any, which may be applicable to its employees. Such reporting is the responsibility of the Office of Personnel Management (OPM). Statement of Federal Financial Accounting Standards (SFFAS) No. 5, *Accounting for Liabilities of the Federal Government*, requires employing agencies to recognize the cost of pensions and other retirement benefits during their employees' active years of service. Refer to Note 19, Imputed Financing, for additional details.

**S. Federal Employee Compensation Benefits**

The FECA provides income and medical cost protection to covered federal civilian employees injured on the job, employees who have incurred a work-related occupational disease, and beneficiaries of employees whose death is attributable to a job-related injury or occupational disease. The total FECA liability consists of an actuarial and an accrued portion as discussed below.

**Actuarial Liability:** The Department of Labor (DOL) calculates the liability of the federal government for future compensation benefits, which includes the expected liability for death, disability, medical, and other approved costs. This method utilizes historical benefit payment patterns related to a specific incurred period to predict the ultimate payments related to that period. The projected annual benefit payments are discounted to present value. The resulting federal government liability is then distributed by agency. The Department's portion of this liability includes the estimated future cost of death benefits, workers' compensation, medical, and miscellaneous cost for approved compensation cases for the Department employees. The Department liability is further allocated to component reporting entities on the basis of actual payments made to the FECA Special Benefits Fund (SBF) for the three prior years as compared to the total Department payments made over the same period.

The FECA actuarial liability is recorded for reporting purposes only. This liability constitutes an extended future estimate of cost, which will not be obligated against budgetary resources until the fiscal year in which the cost is actually billed to the Department. The cost associated with this liability cannot be met by the Department without further appropriation action.

**Accrued Liability:** The accrued FECA liability is the amount owed to the DOL for the benefits paid from the FECA SBF directly to Department employees.

**T. Intragovernmental Activity**

Intragovernmental costs and exchange revenue represent transactions made between two reporting entities within the federal government. Costs and earned revenues with the public represent exchange transactions made between the reporting entity and a non-federal entity. With

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**T. Intragovernmental Activity (continued)**

the exception of certain accruals, the classification of revenue or cost as “intragovernmental” or “with the public” is defined on a transaction-by-transaction basis. The purpose of this classification is to enable the federal government to prepare consolidated financial statements, not to match public and intragovernmental revenue with the costs incurred to produce public and intragovernmental revenue.

**U. Revenues and Other Financing Sources**

The Department receives the majority of funding needed to support its programs through Congressional appropriations. The Department receives annual, multi-year, and no-year appropriations that may be used, within statutory limits, for operating and capital expenditures.

Additional funding is obtained through exchange revenues, nonexchange revenues, and transfers-in. Appropriations Used are recognized as budgetary financing sources at the time the related program or administrative expenses are incurred. Exchange revenues are recognized when earned, for example, when goods have been delivered or services rendered.

Nonexchange revenues are resources that the Government demands or receives, for example, forfeiture revenue and fines and penalties.

The Department’s exchange revenue consists of the following activities: licensing fees to manufacture and distribute controlled substances; services rendered for legal activities; space management; data processing services; sale of merchandise and telephone services to inmates; sale of manufactured goods and services to other federal agencies; fees for providing fingerprint-based and name-based Criminal History Record Information checks and other identification; and other services. Fees are set by law and are periodically evaluated in accordance with OMB guidance.

The Department’s nonexchange revenue consists of forfeiture income resulting from the sale of forfeited property, penalties in lieu of forfeiture, recovery of returned asset management cost, judgment collections, and other miscellaneous income. Other nonexchange revenue includes the OJP Crime Victims Fund receipts attributable to the collections of fines, penalty assessments, and bond forfeitures from defendants convicted of federal crimes, and AFF/SADF interest on investments with the Treasury.

The Department’s deferred revenue includes licenses with DEA that are valid for multiple years. These monies are recorded as liabilities in the financial statements. Deferred revenue also includes forfeited property held for sale. When the property is sold, deferred revenue is reversed and forfeiture revenue in the amount of the gross proceeds of the sale is recorded.

**V. Funds from Dedicated Collections**

SFFAS No. 43, *Funds from Dedicated Collections: Amending Statement of Federal Financial Accounting Standards 27, Identifying and Reporting Earmarked Funds*, defines ‘Funds from Dedicated Collections’ as being financed by specifically identified revenues, provided to the government by non-federal sources, often supplemented by other financing sources, which

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**V. Funds from Dedicated Collections (continued)**

remain available over time. These specifically identified revenues and other financing sources are required by statute to be used for designated activities, benefits or purposes, and must be accounted for separately from the Government's general revenues. The three required criteria for a fund from dedicated collections are:

- 1) A statute committing the federal government to use specifically identified revenues and/or other financing sources that are originally provided to the federal government by a non-federal source only for designated activities, benefits or purposes;
- 2) Explicit authority for the funds to retain revenues and/or other financing sources not used in the current period for future use to finance the designated activities, benefits, or purposes; and
- 3) A requirement to account for and report on the receipt, use, and retention of the revenues and other financing sources that distinguishes the fund from the federal government's general revenues.

The following funds meet the definition of a fund from dedicated collections: AFF, U.S. Trustee System Fund, Antitrust Division, U.S Victims of State Sponsored Terrorism Fund, Crime Victims Fund, Domestic Trafficking Victims Fund, Diversion Control Fee Account, and Federal Prison Commissary Fund.

**W. Allocation Transfer of Appropriation**

The Department is a party to allocation transfers with other federal agencies as a transferring (parent) entity and/or a receiving (child) entity. Allocation transfers are legal delegations by one department of its authority to obligate budget authority and outlay funds to another department. Generally, all financial activity related to these allocation transfers (e.g., budget authority, obligations, outlays) is reported in the financial statements of the parent entity, from which the underlying legislative authority, appropriations, and budget apportionments are derived. Two exceptions to this general rule affecting the Department include the funds transferred from the Judicial Branch to the USMS, and funds transferred from the Executive Office of the President to OJP. Per OMB A-136, USMS and OJP report all activity relative to these allocation transfers in the respective financial statements. The activity related to these transfers, included as part of these financial statements, is highlighted below:

OJP, as the parent, transfers funds from the Crime Victims Fund to the Department of Health and Human Services (HHS). This transfer is required by 42 U.S.C. §10603a {Sec. 14-4A} for *Child Abuse Prevention and Treatment Grants*. Amounts made available by section §10601(d) (2) of this title, for the purposes of this section, are to be obligated and expended by the Secretary of HHS for grants under section §5106c of this title.

OJP receives, as a child entity, allocation transfers of appropriations from the Executive Office of the President. This transfer is authorized by P.L. 111-117 and P.L. 112-74. Per OMB A-136, OJP reports all budgetary and proprietary activity for *Do Right by Youth Pilot* transferred from the Executive Office of the President to OJP.

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**W. Allocation Transfer of Appropriation (continued)**

The Department also allocated funds from BOP, as the parent, to the Public Health Service (PHS), a primary division of the HHS. PHS provides a portion of medical treatment for federal inmates. The money is designated and expended for current year obligations of PHS staff salaries, benefits, and applicable relocation expenses.

USMS, as the child, receives allocation transfers of appropriation from the Administrative Office of the U.S. Courts (AOUSC). The allocation transfers are used for costs associated with protective guard services - Court Security Officers at United States courthouses and other facilities housing federal court operations. These costs include their salaries (paid through contracts), equipment, and supplies. This transfer is performed on a periodic basis.

Per OMB A-136, the USMS reports all budgetary and proprietary activity transferred from the Administrative Office of the U.S. Courts to the USMS.

**X. Tax Exempt Status**

As an agency of the federal government, the Department is exempt from all income taxes imposed by any governing body whether it is a federal, state, commonwealth, local, or foreign government.

**Y. Use of Estimates**

The preparation of financial statements requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**Z. Reclassifications**

The FY 2019 financial statements were reclassified to conform to the FY 2020 Departmental financial statement presentation requirements. These reclassifications have no material effect on total assets, liabilities, net position, change in net position, budgetary resources, or custodial activity as previously reported.

**AA. Subsequent Events**

Subsequent events and transactions occurring after September 30, 2020 through the date of the auditors' opinion have been evaluated for potential recognition or disclosure in the financial statements. The date of the auditors' opinion also represents the date that the financial statements were available to be issued.

**BB. Classified Activities**

Accounting standards require all reporting entities to disclose that accounting standards allow certain presentations and disclosures to be modified, if needed, to prevent the disclosure of classified information.

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**CC. Public- Private Partnerships**

SFFAS No. 49, *Public-Private Partnerships: Disclosure Requirements* establishes principles to ensure that disclosures about Public-Private Partnerships (P3) are presented in the reporting entity's General Purpose Federal Financial Reports (GPFFR). The principles guide financial reporting by establishing a P3 definition and identifying risk-based characteristics that need to exist before considering the P3 arrangement or transaction for disclosure. SFFAS No. 49 exempts certain arrangements or transactions from the P3 disclosure requirements. Such exempt arrangements or transactions are subject to existing disclosure requirements in other SFFASs applicable to such arrangements or transactions. For FY 2020, the Department identified P3 relationships that met the SFFAS No. 49 disclosure requirements. Additional details regarding the P3 arrangements are provided in Note 23, *Public-Private Partnerships: Disclosure Requirements*.

**Note 2. Non-Entity Assets**

As of September 30, 2020 and 2019

	2020	2019
Intragovernmental		
Fund Balance with Treasury	\$ 1,212,780	\$ 2,060,416
Investments	1,180,000	150,000
Other Assets	1,445	-
Total Intragovernmental	<u>2,394,225</u>	<u>2,210,416</u>
With the Public		
Cash and Other Monetary Assets	1,282,099	2,357,689
Accounts Receivable, Net	7,959	10,154
Total With the Public	<u>1,290,058</u>	<u>2,367,843</u>
Total Non-Entity Assets	3,684,283	4,578,259
Total Entity Assets	<u>47,781,962</u>	<u>51,190,386</u>
Total Assets	<u>\$ 51,466,245</u>	<u>\$ 55,768,645</u>

These notes are an integral part of the financial statements

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 3. Fund Balance with Treasury**

The Fund Balance with Treasury represents the unexpended balances on the Department's books for the entire Department's Treasury Account Symbols.

As of September 30, 2020 and 2019

	2020	2019
Status of Fund Balances		
Unobligated Balance - Available	\$ 6,833,804	\$ 7,784,828
Unobligated Balance - Unavailable	1,263,102	2,838,412
Obligated Balance not yet Disbursed	23,781,292	23,511,271
Non-Budgetary Fund Balance with Treasury	5,889,946	8,521,367
Budgetary Resources from Invested Balances	(3,696,276)	(3,280,940)
Total Status of Fund Balances	<u>\$ 34,071,868</u>	<u>\$ 39,374,938</u>

Annual and multi-year budget authority expires at the end of its period of availability. During the first through the fifth expired years, the unobligated balance is unavailable and may only be used to adjust obligations and disbursements that were recorded before the budgetary authority expired or to meet a legitimate or bona fide need arising in the fiscal year for which the appropriation was made. The unobligated balance for no-year budget authority may be used to incur obligations indefinitely for the purpose specified by the appropriation act. No-year budget authority unobligated balances are still subject to the annual apportionment and allotment process.

Unobligated Balance – Available includes amounts restricted for use in future fiscal years and available for obligation in a subsequent period (apportioned as Category C). For fiscal years ended September 30, 2020 and 2019, the amounts restricted for future use are \$304,437 and \$416,268, respectively.

Unobligated Balance - Unavailable includes amounts appropriated in prior fiscal years that are no longer available to fund new obligations, but can be used for upward adjustments for existing obligations. Other restricted funds include the collections of fees in excess of amounts budgeted for administering the Diversion Control Program. These collections may not be used until authorized by Congress.

Non-Budgetary Fund Balance with Treasury is primarily comprised of unavailable receipt accounts and clearing accounts that do not have budget authority and non-budgetary Fund Balance with Treasury recognized on the balance sheet such as non-fiduciary deposit funds.

As of September 30, 2020 and 2019, the respective immaterial variances of \$4,189 and \$4,402 between Fund Balance with U.S. Treasury line item on the Balance Sheet and Total Status of Fund Balances on the note represent sequestered BOP balances.



**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 4. Cash and Other Monetary Assets**

As of September 30, 2020 and 2019

	2020	2019
Cash		
Undeposited Collections	\$ 52	\$ 742
Imprest Funds	59,461	52,125
Seized Cash Deposited	1,152,074	2,255,494
Other	30,206	33,287
Total Cash	<u>1,241,793</u>	<u>2,341,648</u>
Other Monetary Assets		
Seized Monetary Instruments	<u>99,765</u>	<u>68,166</u>
Total Other Monetary Assets	<u>99,765</u>	<u>68,166</u>
Total Cash and Other Monetary Assets	<u>\$ 1,341,558</u>	<u>\$ 2,409,814</u>

The majority of Other Cash consists of project-generated proceeds from undercover operations.

**Note 5. Investments**

	Cost	Amortization Method	Amortized (Premium) Discount	Interest Receivable	Investments, Net	Market Value Disclosure
As of September 30, 2020						
Intragovernmental						
Non-Marketable Securities						
Market Based	\$ 4,978,866	Straight-Line	\$ 34,627	\$ 425	\$ 5,013,918	\$ 5,020,849
As of September 30, 2019						
Intragovernmental						
Non-Marketable Securities						
Market Based	\$ 3,610,430	Straight-Line	\$ 55,010	\$ 506	\$ 3,665,946	\$ 3,669,306

These notes are an integral part of the financial statements

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 6. Accounts Receivable, Net**

As of September 30, 2020 and 2019

	2020	2019
Intragovernmental		
Accounts Receivable	\$ 766,591	\$ 659,563
Total Intragovernmental	<u>766,591</u>	<u>659,563</u>
With the Public		
Accounts Receivable	200,187	187,083
Allowance for Uncollectible Accounts	<u>(18,634)</u>	<u>(18,156)</u>
Total With the Public	<u>181,553</u>	<u>168,927</u>
Total Accounts Receivable, Net	<u>\$ 948,144</u>	<u>\$ 828,490</u>

Intragovernmental accounts receivable consists mainly of amounts due under reimbursable agreements with federal entities for services and goods provided.

The accounts receivable with the public primarily consists of OBDs U.S. Trustee Chapter 11 quarterly fees, FBI Non-Federal User Fee Program, and FBI National Name Check Program.

Accounts receivable related to criminal restitution orders the Department monitors is not included in this note, as the Department is not the ultimate recipient of the collections. Additionally, in many cases, the potential collections are not specifically identifiable and the amount cannot be reasonably estimated.

**Note 7. Inventory and Related Property, Net**

As of September 30, 2020 and 2019

	2020	2019
Inventory		
Raw Materials	\$ 135,292	\$ 56,597
Work in Process	26,083	19,772
Finished Goods	26,887	23,215
Inventory Purchased for Resale	21,226	19,486
Excess, Obsolete, and Unserviceable	24,356	13,347
Inventory Allowance	(4,486)	(3,655)
Operating Materials and Supplies		
Held for Current Use	<u>22,582</u>	<u>15,846</u>
Total Inventory and Related Property, Net	<u>\$ 251,940</u>	<u>\$ 144,608</u>

These notes are an integral part of the financial statements

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**Note 8. Forfeited and Seized Property, Net**

**Analysis of Change in Forfeited Property:**

The number of items represents quantities calculated using many different units of measure. If necessary, the adjustments column includes property status and asset group changes that occurred during the current year for assets that were already on hand at the start of the year. Asset group changes occur primarily when cash is substituted for a different asset category.

**Method of Disposition of Forfeited Property:**

For the years ended September 30, 2020 and 2019, \$202,380 and \$181,028 of forfeited property were sold, \$162 and \$4,102 were destroyed or donated, \$4,548 and \$5,683 were returned to owners, and \$366,843 and \$182,001 were disposed of by other means, respectively. Other means of disposition include property transferred to other federal agencies for official use or equitable sharing, or property distributed to a state or local agency.

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 8. Forfeited and Seized Property, Net (continued)**

**For the Fiscal Year Ended September 30, 2020**

Forfeited Property Category		Beginning Balance	Adjustments <sup>1</sup>	Forfeitures	Disposals	Ending Balance	Liens and Claims	Ending Balance, Net of Liens
Financial Instruments	Number	270	220	753	(962)	281	-	281
	Value	\$ 32,134	\$ 15,167	\$ 366,223	\$ (401,226)	\$ 12,298	\$ (26)	\$ 12,272
Real Property	Number	207	(11)	310	(315)	191	-	191
	Value	\$ 68,252	\$ (9,230)	\$ 133,730	\$ (136,865)	\$ 55,887	\$ (1,144)	\$ 54,743
Personal Property	Number	3,204	112	2,649	(2,498)	3,467	-	3,467
	Value	\$ 39,040	\$ (15,057)	\$ 51,512	\$ (35,842)	\$ 39,653	\$ (660)	\$ 38,993
Non-Valued Firearms	Number	43,379	(198)	19,591	(14,085)	48,687	-	48,687
Total	Number	47,060	123	23,303	(17,860)	52,626	-	52,626
	Value	\$ 139,426	\$ (9,120)	\$ 551,465	\$ (573,933)	\$ 107,838	\$ (1,830)	\$ 106,008

**For the Fiscal Year Ended September 30, 2019**

Forfeited Property Category		Beginning Balance	Adjustments <sup>1</sup>	Forfeitures	Disposals	Ending Balance	Liens and Claims	Ending Balance, Net of Liens
Financial Instruments	Number	455	184	848	(1,217)	270	-	270
	Value	\$ 12,390	\$ 1,248	\$ 204,507	\$ (186,011)	\$ 32,134	\$ -	\$ 32,134
Real Property	Number	303	(2)	327	(421)	207	-	207
	Value	\$ 106,543	\$ (10,519)	\$ 111,478	\$ (139,250)	\$ 68,252	\$ (1,876)	\$ 66,376
Personal Property	Number	2,894	107	3,371	(3,168)	3,204	-	3,204
	Value	\$ 38,757	\$ (1,228)	\$ 49,064	\$ (47,553)	\$ 39,040	\$ (776)	\$ 38,264
Non-Valued Firearms	Number	32,944	67	19,001	(8,633)	43,379	-	43,379
Total	Number	36,596	356	23,547	(13,439)	47,060	-	47,060
	Value	\$ 157,690	\$ (10,499)	\$ 365,049	\$ (372,814)	\$ 139,426	\$ (2,652)	\$ 136,774

<sup>1</sup> Adjustments include property status, asset group, and valuation changes that occurred during the current year for assets that were already on hand at the start of the year. Asset group changes occur primarily when cash is substituted for a different asset category. Valuation changes occur primarily due to changes in appraisals.

These notes are an integral part of the financial statements

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**Note 8. Forfeited and Seized Property, Net (continued)**

**Analysis of Change in Seized Property:**

Property seized for any purpose other than forfeiture and held by the seizing agency or a custodial agency should be disclosed by the seizing agency. All property seized for forfeiture, including property with evidentiary value, will be reported by the AFF/SADF. The Department has established a reporting threshold of \$1 or more for Personal Property seized for evidentiary purposes.

A seizure is the act of taking possession of goods in consequence of a violation of public law. Seized property consists of seized cash, monetary instruments, real property and tangible personal property in the actual or constructive possession of the seizing and the custodial agencies. The Department, until judicially or administratively forfeited, does not legally own such property. Seized evidence includes cash, financial instruments, non-monetary valuables, firearms, and drugs. The AFF/SADF reports property seized for forfeiture and the FBI, DEA, and ATF report property seized for evidence.

Adjustments include property status and asset group changes that occurred during the current year for assets that were already on hand at the start of the year. Asset group changes occur primarily when cash is substituted for a different asset category.

The DEA, FBI, and ATF have custody of drugs taken as evidence for legal proceedings. In accordance with Federal Financial Accounting and Auditing Technical Release No. 4, *Reporting on Non-Valued Seized and Forfeited Property*, the Department reports the total amount of seized drugs by quantity only, as drugs have no value and are destroyed upon resolution of legal proceedings.

Analyzed drug evidence includes cocaine, heroin, marijuana and methamphetamine and represents actual laboratory tested classification and weight in kilograms (KG). Since enforcing the controlled substances laws and regulations of the United States is a primary mission of the DEA, the DEA reports all analyzed drug evidence regardless of seizure weight. However, the enforcement of these laws and regulations is incidental to the missions of the FBI and ATF and therefore they only report those individual seizures exceeding 1 KG in weight.

“Other” primarily consists of substances, both controlled and non-controlled as defined per the Controlled Substances Act, other than those discussed above. “Bulk Drug Evidence” is comprised of controlled substances housed by the DEA in secured storage facilities of which only a sample is taken for laboratory analysis. The actual bulk drug weight may vary from seizure weight due to changes in moisture content over time.

Unanalyzed drug evidence is qualitatively different from analyzed and bulk drug evidence because unanalyzed drug evidence includes the weight of packaging and drug categories are based on the determination of Special Agents instead of laboratory chemists. For these reasons, unanalyzed drug evidence is not reported by the Department. Seized drug evidence must be analyzed and confirmed through laboratory testing to be placed in one of the five categories of drug above.

“Disposals” occur when seized property is forfeited, returned to parties with a bona fide interest, or destroyed in accordance with federal guidelines.

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**Note 8. Forfeited and Seized Property, Net (continued)**

**Method of Disposition of Seized Property:**

For the years ended September 30, 2020 and 2019, \$1,161,749 and \$1,596,810 of seized property were forfeited, \$143,231 and \$150,132 were returned to parties with a bona fide interest, and \$173,185 and \$455,893 were either released to a designated party or transferred to the appropriate federal entity under forfeiture or abandonment procedures. Non-valued property was primarily disposed of through destruction.

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 8. Forfeited and Seized Property, Net (continued)**

**For the Fiscal Year Ended September 30, 2020**

Seized Property Category		Beginning Balance	Adjustments <sup>1</sup>	Seizures	Disposals	Ending Balance	Liens and Claims	Ending Balance, Net of Liens
<b>Seized for Forfeiture</b>								
Seized Cash and Monetary Instruments	Number Value	12,474 \$ 2,420,286	991 \$ 94,901	10,174 \$ 1,205,354	(7,655) \$ (1,364,844)	15,984 \$ 2,355,697	- \$ (444,656)	15,984 \$ 1,911,041
Financial Instruments	Number Value	583 \$ 270,883	97 \$ (38,839)	694 \$ 95,995	(483) \$ (14,657)	891 \$ 313,382	- \$ (20,064)	891 \$ 293,318
Real Property	Number Value	109 \$ 112,379	(1) \$ (30,279)	38 \$ 38,555	(94) \$ (33,033)	52 \$ 87,622	- \$ (79,042)	52 \$ 8,580
Personal Property	Number Value	5,600 \$ 136,964	252 \$ (17,806)	3,295 \$ 72,861	(3,225) \$ (55,547)	5,922 \$ 136,472	- \$ (43,914)	5,922 \$ 92,558
Non-Valued Firearms	Number	31,648	5,405	19,592	(22,591)	34,054	-	34,054
Total	Number Value	50,414 \$ 2,940,512	6,744 \$ 7,977	33,793 \$ 1,412,765	(34,048) \$ (1,468,081)	56,903 \$ 2,893,173	- \$ (587,676)	56,903 \$ 2,305,497

**For the Fiscal Year Ended September 30, 2019**

Seized Property Category		Beginning Balance	Adjustments <sup>1</sup>	Seizures	Disposals	Ending Balance	Liens and Claims	Ending Balance, Net of Liens
<b>Seized for Forfeiture</b>								
Seized Cash and Monetary Instruments	Number Value	11,319 \$ 1,385,747	603 \$ 86,793	9,711 \$ 2,938,082	(9,159) \$ (1,990,336)	12,474 \$ 2,420,286	- \$ (864,579)	12,474 \$ 1,555,707
Financial Instruments	Number Value	493 \$ 291,620	(38) \$ (45,242)	728 \$ 116,530	(600) \$ (92,025)	583 \$ 270,883	- \$ (18,159)	583 \$ 252,724
Real Property	Number Value	103 \$ 37,065	3 \$ 1,706	72 \$ 100,729	(69) \$ (27,121)	109 \$ 112,379	- \$ (74,759)	109 \$ 37,620
Personal Property	Number Value	5,288 \$ 173,782	679 \$ (39,503)	3,932 \$ 76,310	(4,299) \$ (73,625)	5,600 \$ 136,964	- \$ (49,343)	5,600 \$ 87,621
Non-Valued Firearms	Number	26,218	3,110	23,297	(20,977)	31,648	-	31,648
Total	Number Value	43,421 \$ 1,888,214	4,357 \$ 3,754	37,740 \$ 3,231,651	(35,104) \$ (2,183,107)	50,414 \$ 2,940,512	- \$ (1,006,840)	50,414 \$ 1,933,672

<sup>1</sup> Adjustments include property status, asset group, and valuation changes that occurred during the current year for assets that were already on hand at the start of the year. Asset group changes occur primarily when cash is substituted for a different asset category.

These notes are an integral part of the financial statements

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 8. Forfeited and Seized Property, Net (continued)**

**For the Fiscal Year Ended September 30, 2020**

Seized Property Category		Beginning Balance		Adjustments <sup>1</sup>		Seizures		Disposals		Ending Balance	
Seized for Evidence											
Seized Monetary Instruments	Value	\$	53,374	\$	(3,331)	\$	26,168	\$	(9,069)	\$	67,142
Personal Property	Number		370		35		101		(76)		430
	Value	\$	6,548	\$	360	\$	2,541	\$	(1,015)	\$	8,434
Non-Valued Firearms	Number		66,555		(1,415)		16,367		(9,355)		72,152
Drug Evidence											
Cocaine	KG		76,878		448		50,602		(44,473)		83,455
Heroin	KG		7,917		1		1,585		(1,016)		8,487
Marijuana	KG		7,702		89		669		(980)		7,480
Bulk Drug Evidence	KG		118,785		(606)		176,293		(141,488)		152,984
Methamphetamine	KG		34,745		398		18,009		(7,000)		46,152
Other	KG		13,640		59		1,897		(2,270)		13,326
Total Drug Evidence	KG		259,667		389		249,055		(197,227)		311,884

<sup>1</sup>

Adjustments include property status, asset group, and valuation changes that occurred during the current year for assets that were already on hand at the start of the year. Asset group changes occur primarily when cash is substituted for a different asset category.

**For the Fiscal Year Ended September 30, 2019**

Seized Property Category		Beginning Balance		Adjustments <sup>1</sup>		Seizures		Disposals		Ending Balance	
Seized for Evidence											
Seized Monetary Instruments	Value	\$	49,564	\$	(3,654)	\$	17,530	\$	(10,066)	\$	53,374
Personal Property	Number		350		8		74		(62)		370
	Value	\$	6,167	\$	8,679	\$	1,364	\$	(9,662)	\$	6,548
Non-Valued Firearms	Number		59,996		(1,742)		16,705		(8,404)		66,555
Drug Evidence											
Cocaine	KG		87,055		117		80,418		(90,712)		76,878
Heroin	KG		6,320		35		2,507		(945)		7,917
Marijuana	KG		8,287		26		557		(1,168)		7,702
Bulk Drug Evidence	KG		84,751		349		186,797		(153,112)		118,785
Methamphetamine	KG		23,566		3,499		11,782		(4,102)		34,745
Other	KG		14,023		(23)		2,520		(2,880)		13,640
Total Drug Evidence	KG		224,002		4,003		284,581		(252,919)		259,667

<sup>1</sup>

Adjustments include property status, asset group, and valuation changes that occurred during the current year for assets that were already on hand at the start of the year. Asset group changes occur primarily when cash is substituted for a different asset category.

These notes are an integral part of the financial statements



**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

**Note 9. General Property, Plant and Equipment, Net**

As of September 30, 2020

	Acquisition Cost	Accumulated Depreciation	Net Book Value	Useful Life
Land and Land Rights	\$ 185,658	\$ -	\$ 185,658	N/A
Construction in Progress	645,737	-	645,737	N/A
Buildings, Improvements and Renovations	12,267,819	(7,210,559)	5,057,260	2-50 yrs
Other Structures and Facilities	1,311,636	(831,913)	479,723	10-50 yrs
Aircraft	711,336	(283,892)	427,444	5-30 yrs
Boats	14,572	(7,521)	7,051	5-25 yrs
Vehicles	433,272	(285,635)	147,637	2-25 yrs
Equipment	1,658,108	(1,053,884)	604,224	2-25 yrs
Assets Under Capital Lease	397	(392)	5	2-30 yrs
Leasehold Improvements	2,335,745	(1,583,441)	752,304	2-20 yrs
Internal Use Software	2,466,231	(2,081,518)	384,713	2-10 yrs
Internal Use Software in Development	161,093	-	161,093	N/A
Other General Property, Plant and Equipment	3,153	(541)	2,612	10-20 yrs
Total	<u>\$ 22,194,757</u>	<u>\$ (13,339,296)</u>	<u>\$ 8,855,461</u>	

These notes are an integral part of the financial statements

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 9. General Property, Plant and Equipment, Net (continued)**

As of September 30, 2019

	Acquisition Cost	Accumulated Depreciation	Net Book Value	Useful Life
Land and Land Rights	\$ 185,059	\$ -	\$ 185,059	N/A
Construction in Progress	681,139	-	681,139	N/A
Buildings, Improvements and Renovations	11,966,598	(6,829,111)	5,137,487	2-50 yrs
Other Structures and Facilities	1,210,511	(789,204)	421,307	10-50 yrs
Aircraft	632,074	(261,953)	370,121	5-30 yrs
Boats	14,249	(7,057)	7,192	5-25 yrs
Vehicles	392,504	(273,317)	119,187	2-25 yrs
Equipment	1,590,268	(1,048,453)	541,815	2-25 yrs
Assets Under Capital Lease	90,153	(88,050)	2,103	2-30 yrs
Leasehold Improvements	2,137,212	(1,452,795)	684,417	2-20 yrs
Internal Use Software	2,361,590	(1,920,918)	440,672	2-10 yrs
Internal Use Software in Development	123,135	-	123,135	N/A
Other General Property, Plant and Equipment	2,768	(653)	2,115	10-20 yrs
<b>Total</b>	<b>\$ 21,387,260</b>	<b>\$ (12,671,511)</b>	<b>\$ 8,715,749</b>	

**Current Year – Property, Plant and Equipment**

As of September 30, 2020

	Net PP&E
Balance beginning of year	\$ 8,715,749
Capitalized Acquisitions	1,059,399
Disposition	(8,142)
Revaluations	126
Depreciation Expense	(911,671)
<b>Balance at end of year</b>	<b>\$ 8,855,461</b>

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 10. Other Assets**

As of September 30, 2020 and 2019

	2020	2019
Intragovernmental		
Advances and Prepayments	\$ 173,389	\$ 156,989
Other Intragovernmental Assets	76	93
Total Intragovernmental	173,465	157,082
Other Assets With the Public	3,089	3,534
Total Other Assets	\$ 176,554	\$ 160,616

**Note 11. Liabilities not Covered by Budgetary Resources**

As of September 30, 2020 and 2019

	2020	2019
Intragovernmental		
Accrued FECA Liabilities	\$ 278,028	\$ 276,181
Other Unfunded Employment Related Liabilities	1,602	652
Other	4,621	9,249
Total Intragovernmental	284,251	286,082
With the Public		
Federal Employee and Veteran Benefits	1,653,281	1,811,346
Accrued Annual and Compensatory Leave Liabilities	1,116,607	951,369
Environmental and Disposal Liabilities (Note 12)	76,951	75,881
Deferred Revenue	633,448	624,281
Contingent Liabilities (Note 16)	91,128	69,775
Radiation Exposure Compensation Act Liabilities (Note 26)	102,395	174,659
September 11th Victim Compensation Fund Liabilities (Note 26)	2,696,319	2,425,087
Other	416,831	381,937
Total With the Public	6,786,960	6,514,335
Total Liabilities Not Covered by Budgetary Resources	7,071,211	6,800,417
Total Liabilities Covered by Budgetary Resources	6,412,320	9,573,422
Total Liabilities Not Requiring Budgetary Resources	3,681,529	4,639,206
Total Liabilities	\$ 17,165,060	\$ 21,013,045

Generally, liabilities not covered by budgetary resources are liabilities for which Congressional action is needed before budgetary resources can be provided. The Department expects that liabilities not covered by budgetary resources will be funded from future budgetary resources when required. These amounts are detailed above. Liabilities covered by budgetary resources are liabilities that do not require appropriations and can be liquidated by the assets of the entities holding these liabilities. Liabilities not requiring budgetary resources are liabilities that have not in the past required and will not in the future require the use of budgetary resources, such as liabilities for clearing accounts, non-fiduciary deposit funds, custodial collections, and unearned revenue.

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 12. Environmental and Disposal Liabilities**

As of September 30, 2020 and 2019

	2020	2019
Firing Ranges		
Beginning Balance, Brought Forward	\$ 33,580	\$ 32,915
Inflation Adjustment	1,030	665
Total Firing Range Liability	<u>34,610</u>	<u>33,580</u>
Asbestos		
Beginning Balance, Brought Forward	42,301	43,874
Abatements	(729)	(1,549)
Inflation Adjustment	722	881
Future Funded Expenses	47	(905)
Total Asbestos Liability	<u>42,341</u>	<u>42,301</u>
Total Environmental and Disposal Liabilities	<u>\$ 76,951</u>	<u>\$ 75,881</u>

Per SFFAS No. 5, *Accounting for Liabilities of the Federal Government*; SFFAS No. 6, *Accounting for Property, Plant, and Equipment*; Technical Release No. 2 *Determining Probable and Reasonably Estimable for Environmental Liabilities in the Federal Government*; Technical Release No. 10, *Implementation Guidance on Asbestos Cleanup Costs Associated with Facilities and Installed Equipment*; and Technical Release No. 11, *Implementation Guidance on Cleanup Costs Associated with Equipment*, federal agencies are required to recognize liabilities for environmental clean-up costs when the future outflow or sacrifice of resources is probable and reasonably estimable.

**Firing Ranges**

The BOP operates firing ranges on 68 of the sites where its institutions are located. Use of these firing ranges generates waste consisting primarily of lead shot and spent rounds from rifles, shotguns, pistols, and automatic weapons. At operational firing ranges, lead-containing bullets are fired and eventually fall to the ground at or near the range. As of September 30, 2020 and 2019 BOP management determined their estimated clean-up liability to be \$32,307 and \$31,277, respectively. In FY 2020, BOP Management adjusted the estimated clean-up liability by the current U.S. inflation rate as determined by Treasury and as such determined that an estimated firing range clean-up liability of \$32,307, based on an inflation rate of 1.8 percent, should be recorded. In FY 2020, the liability cost for firing ranges increased by \$1,030.

The FBI-owned ranges in Quantico and El Toro contain possible contamination. The FBI completed a remedial investigation/feasibility study (RI/FS) for the Quantico ranges in March 2015 which is used to estimate the cost of cleanup for the Quantico ranges. The FBI has not conducted a RI/FS for the El Toro ranges. Technical Release No. 2, *Determining Probable and Reasonably Estimable for Environmental Liabilities in the Federal Government*, then requires the agency to recognize the anticipated cost of conducting a future study, plus any other identifiable costs, as a future environmental and disposal liability. The FBI has estimated the cost of the RI/FS for El Toro based on the cost of the Quantico study, adjusted for range size.

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**Note 12. Environmental and Disposal Liabilities (continued)**

The estimated total firing range liability of \$2,303 is based on the estimated costs for contamination remediation. As of September 30, 2020 and 2019, the FBI reported the estimated firing range cleanup liability of \$2,303.

**Asbestos**

BOP conducted a review of 46 institutions that were built prior to 1980; the review provided an estimate of the extent of friable and non-friable asbestos containing materials (ACM) remaining in each of the institutions as of October 30, 2009. In FY 2020, BOP Management decreased the clean-up liability in the amount of \$729 for the abatement of asbestos at 7 locations. In addition, BOP Management increased the clean-up liability in the amount of \$721 by the current U.S. inflation rate of 1.8 percent as determined by Treasury. As of September 30, 2020 and 2019, BOP Management determined their estimated clean-up liability to be \$39,867 and \$39,875, respectively.

The FBI has identified FBI-owned facilities in Quantico, Virginia that contain hazardous friable and non-friable asbestos. The facilities have a useful life of 70 years. The estimated total asbestos liability over the 70 year useful life is \$3,327, and is based on an environmental survey of the facilities that may be contaminated. The current estimated asbestos cleanup liability of \$2,474 is the total estimated asbestos liability divided by the useful life and multiplied by the number of years in service, less any current year abatements, and adjusted for inflation. The estimated asbestos cleanup liability is adjusted each quarter by recording future funded expenses for the asbestos cleanup costs. As of September 30, 2020 and 2019, the FBI reported the estimated asbestos cleanup liability of \$2,474 and \$2,426, respectively.

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**Note 13. Leases**

**Capital Leases**

The Department enters into leasing agreements through leasing authority delegated by the General Services Administration (GSA). DOJ acquires use of various general facilities (buildings and plant material centers), equipment, and land with renewal options that range from 0 to 10 years and which are located mainly in urban areas. The portfolio includes leases with escalation clauses based on the Consumer Price Index (CPI), and amortization periods with a range of 8 to 25 years. The table that follows represents a 25-year capital lease for a Federal Transfer Center in Oklahoma City. The lease agreement, which expired in FY 2020, called for semi-annual payments of \$4.5 million for 20 years; the last five years (lease years 21 through 25) are land rental payments only. In FY 2020, BOP exercised a 25 year option term. While BOP still occupies the entire premises, the payment terms are for land only. In accordance with SFFAS No. 5, *Accounting for Liabilities of the Federal Government*, the Federal Transfer Center lease no longer meets the criteria of a capital lease, and it will be considered an operating lease going forward.

**Operating Leases**

The Department acquires functional use of various buildings/facilities, equipment, and other assets via operating lease instruments. Unlike capital leases, operating leases do not transfer the benefits and risks of ownership; rather, payments for operating leases are expensed over the life of the lease. Major non-cancelable operating leases consists primarily of office space rented from GSA, most with renewal options that range from 1 to 25 years with escalation clauses based on the CPI, and lease periods with a range of 1 to 30 years. Other leases are primarily commercial leases with the general public and include automobile leases.

The FBI has submitted packages to the GSA for the Albuquerque, Anchorage, Birmingham, Jackson, Jacksonville, Louisville, Oklahoma City, and Omaha field offices which are scheduled to expire within the next five years. The FBI is relocating two field offices through FY 2023 with the potential for two additional relocations prior to FY 2025. The FBI is currently reviewing the expiration for the Buffalo and Knoxville field offices which expire within the next five years. When field offices relocate, often from space leased for 20 years or longer, the rental rates may increase. The field offices that relocate will accommodate the FBI's growth in workforce, space needs, and increased security requirements.

The table below shows the Department's total future lease payments by fiscal year for all federal and non-federal operating leases that have initial or remaining non-cancellable terms in excess of one year as of September 30, 2020.

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

**Note 13. Leases (continued)**

As of September 30, 2020

**Intragovernmental**

Future Noncancelable Operating Lease Payments

<u>Fiscal Year</u>	<u>Land and Buildings</u>
2021	\$ 399,109
2022	386,313
2023	396,318
2024	389,337
2025	371,418
After 2025	3,372,078
Total Future Noncancelable Operating Lease Payments	<u>\$ 5,314,573</u>

**With The Public**

Capital Leases

	<u>2020</u>	<u>2019</u>
Summary of Assets Under Capital Lease		
Land and Buildings	\$ -	\$ 89,652
Machinery and Equipment	397	501
Accumulated Amortization	(392)	(88,050)
Total Assets Under Capital Lease	<u>\$ 5</u>	<u>\$ 2,103</u>

These notes are an integral part of the financial statements

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

**Note 13. Leases (continued)**

**With The Public**

Future Capital Lease Payments Due

<u>Fiscal Year</u>	<u>Machinery and Equipment</u>	<u>Total</u>		
2021	\$ 4	\$ 4		
2022	4	4		
2023	-	-		
2024	-	-		
2025	-	-		
After 2025	-	-		
Total Future Capital Lease Payments	<u>\$ 8</u>	<u>\$ 8</u>		
Less: Executory Costs	<u>(3)</u>	<u>(3)</u>		
FY 2020 Net Capital Lease Liabilities	<u>\$ 5</u>	<u>\$ 5</u>		
FY 2019 Net Capital Lease Liabilities	<u>\$ 19</u>	<u>\$ 19</u>		
			<u>2020</u>	<u>2019</u>
Net Capital Lease Liabilities Covered by Budgetary Resources			\$ 5	\$ 19

These notes are an integral part of the financial statements



**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 13. Leases (continued)**

**With The Public**

Future Noncancelable Operating Lease Payments

<u>Fiscal Year</u>	<u>Land and Buildings</u>	<u>Machinery and Equipment</u>	<u>Total</u>
2021	\$ 6,684	\$ 6,841	\$ 13,525
2022	5,416	53	5,469
2023	4,329	52	4,381
2024	3,643	34	3,677
2025	1,972	5	1,977
After 2025	3,697	-	3,697
Total Future Noncancelable Operating Lease Payments	<u>\$ 25,741</u>	<u>\$ 6,985</u>	<u>\$ 32,726</u>

**Note 14. Seized Cash and Monetary Instruments**

The Seized Cash and Monetary Instruments represent liabilities for seized assets held by the Department pending disposition.

As of September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Investments	\$ 1,180,000	\$ 150,000
Seized Cash Deposited	1,152,074	2,255,494
Seized Monetary Instruments	99,765	68,166
Cash in Transit to SADP	(2,192)	3,342
Total Seized Cash and Monetary Instruments	<u>\$ 2,429,647</u>	<u>\$ 2,477,002</u>

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 15. Other Liabilities**

As of September 30, 2020 and 2019

	Current	Non-Current	2020	Current	Non-Current	2019
<b>Intragovernmental</b>						
Other Accrued Liabilities	\$ -	\$ -	\$ -	\$ 66	\$ -	\$ 66
Employer Contributions and Payroll Taxes Payable	242,777	-	242,777	183,075	-	183,075
Other Post-Employment Benefits Due and Payable	47	-	47	1,649	-	1,649
Other Unfunded Employment Related Liabilities	1,601	-	1,601	652	-	652
Advances from Others	85,615	180,413	266,028	63,996	149,398	213,394
Liability for Clearing Accounts	55	-	55	58	-	58
Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	11,146	-	11,146	2,204	-	2,204
Other Liabilities	5,467	-	5,467	10,533	-	10,533
Total Intragovernmental	346,708	180,413	527,121	262,233	149,398	411,631
<b>With the Public</b>						
Other Accrued Liabilities	6,967	-	6,967	7,748	-	7,748
Advances from Others	6,993	2,807	9,800	8,735	2,564	11,299
Liability for Nonfiduciary Deposit Funds and Undeposited Collections	90,857	-	90,857	100,066	-	100,066
Liability for Clearing Accounts	980	-	980	4,229	-	4,229
Custodial Liabilities	34,522	-	34,522	60,885	-	60,885
Capital Leases Liabilities	5	-	5	19	-	19
Other Liabilities	430,471	10,055	440,526	388,494	10,857	399,351
Total With the Public	570,795	12,862	583,657	570,176	13,421	583,597
Total Other Liabilities	\$ 917,503	\$ 193,275	\$ 1,110,778	\$ 832,409	\$ 162,819	\$ 995,228

The Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity consists of non-entity assets held in a General Fund Receipt Account or other Department of the Treasury account symbol for transfer to other Federal entities.

The majority of Intragovernmental Other Liabilities are composed of employer contributions payables, payroll taxes payables, other liabilities without related budgetary obligations, tenant allowances for operating leases, monies received from prisoner funds, and certain receipts of cash that are in suspense, clearing, deposit, or general fund accounts that are owed to the Treasury.

Most of the Other Liabilities with the Public are composed of future funded energy savings performance contracts and utilities. In addition, Other Liabilities with the Public consists of project-generated proceeds from undercover operations. The proceeds not subject to forfeiture will be returned to the Department of Treasury General Fund at the conclusion of the project. The majority of Total Other Liabilities are current with the exception of a portion that consists of capital leases and those liabilities related to future employee related expenses, such as accrued retirement contributions, life insurance, and retiree health benefits.

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 16. Commitments and Contingencies**

As of September 30, 2020	Accrued Liabilities	Estimated Range of Loss	
		Lower	Upper
Legal Contingencies:			
Probable	\$ 91,128	\$ 91,128	\$ 137,033
Reasonably Possible		843,946	1,155,769

As of September 30, 2019	Accrued Liabilities	Estimated Range of Loss	
		Lower	Upper
Legal Contingencies:			
Probable	\$ 69,775	\$ 69,775	\$ 100,804
Reasonably Possible		35,768	350,896

**Note 17. Funds from Dedicated Collections**

Funds from Dedicated Collections are financed by specifically identified revenues and are required by statute to be used for designated activities or purposes, and must be accounted for separately from the Government's general revenues. See SFFAS No. 27, as amended, for the required criteria for funds from dedicated collections.

**FY 2020 U. S. Department of Justice Annual Financial Statements**

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 17. Funds from Dedicated Collections (Continued)**

As of September 30, 2020

	Assets Forfeiture Fund	U.S. Trustee System Fund	Antitrust Division	United States VSSTF	Crime Victims Fund	Domestic Trafficking Victims Fund	Diversion Control Fee Account	Federal Prison Commissary Fund	Total Funds from Dedicated Collections
<b>Balance Sheet</b>									
<b>Assets</b>									
<b>Intragovernmental</b>									
Fund Balance with Treasury	\$ 299,087	\$ 154,048	\$ 41,142	\$ 11,490	\$ 11,642,843	\$ 2,943	\$ 145,653	\$ 78,467	\$ 12,375,673
Investments	3,222,946	157,293	-	167,631	-	-	-	-	3,547,870
Accounts Receivable	19,428	-	2	-	-	-	-	-	19,430
Other Assets	-	11	-	-	58,147	-	94	-	58,252
Total Intragovernmental Assets	<u>\$ 3,541,461</u>	<u>\$ 311,352</u>	<u>\$ 41,144</u>	<u>\$ 179,121</u>	<u>\$ 11,700,990</u>	<u>\$ 2,943</u>	<u>\$ 145,747</u>	<u>\$ 78,467</u>	<u>\$ 16,001,225</u>
Accounts and taxes Receivable, net	\$ 36	\$ 128,109	\$ -	\$ -	\$ -	\$ -	\$ 63	\$ 7,630	\$ 135,838
Inventories and related property, net	106,008	-	-	-	-	-	-	21,226	127,234
Property, plant, and equipment, net	1,350	10,683	200	-	-	-	16,174	3,667	32,074
Other Assets	496	-	-	-	2,412	-	-	73	2,981
Total Assets	<u>\$ 3,649,351</u>	<u>\$ 450,144</u>	<u>\$ 41,344</u>	<u>\$ 179,121</u>	<u>\$ 11,703,402</u>	<u>\$ 2,943</u>	<u>\$ 161,984</u>	<u>\$ 111,063</u>	<u>\$ 16,299,352</u>
<b>Liabilities</b>									
<b>Intergovernmental</b>									
Accounts Payable	\$ 106,704	\$ 12,230	\$ 8,451	\$ 125	\$ 16,365	\$ -	\$ 3,428	\$ (2,200)	\$ 145,103
Other Liabilities	646	2,027	1,141	10	-	-	3,956	2,980	10,760
Total Intragovernmental Liabilities	<u>\$ 107,350</u>	<u>\$ 14,257</u>	<u>\$ 9,592</u>	<u>\$ 135</u>	<u>\$ 16,365</u>	<u>\$ -</u>	<u>\$ 7,384</u>	<u>\$ 780</u>	<u>\$ 155,863</u>
Accounts Payable	\$ 1,973,343	\$ 865	\$ 2,934	\$ 1,438	\$ 4,717	\$ -	\$ 11,213	\$ 22,509	\$ 2,017,019
Accrued Grant Liabilities-Other	-	-	-	-	272,465	17	-	-	272,482
Federal employee & veterans Benefits	-	6,271	4,286	37	-	-	-	-	10,594
Deferred Revenue - Other	106,008	-	-	-	-	-	633,448	-	739,456
Benefits Due and Payable	-	11,955	-	38	-	-	10,097	-	22,090
U.S. Victims of State Sponsored Terrorism Act Liabilities - Other	-	-	-	146,201	-	-	-	-	146,201
Other Liabilities	4,180	-	-	-	-	-	20,523	10,160	34,863
Total Liabilities	<u>\$ 2,190,881</u>	<u>\$ 33,348</u>	<u>\$ 16,812</u>	<u>\$ 147,849</u>	<u>\$ 293,547</u>	<u>\$ 17</u>	<u>\$ 682,665</u>	<u>\$ 33,449</u>	<u>\$ 3,398,568</u>
<b>Net Position</b>									
Unexpended Appropriations	\$ -	\$ -	\$ 2,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,877
Cumulative Results of Operations	1,458,470	416,796	21,655	31,272	11,409,855	2,926	(520,681)	77,614	12,897,907
Total Net Position	<u>\$ 1,458,470</u>	<u>\$ 416,796</u>	<u>\$ 24,532</u>	<u>\$ 31,272</u>	<u>\$ 11,409,855</u>	<u>\$ 2,926</u>	<u>\$ (520,681)</u>	<u>\$ 77,614</u>	<u>\$ 12,900,784</u>
Total Liabilities and Net Position	<u>\$ 3,649,351</u>	<u>\$ 450,144</u>	<u>\$ 41,344</u>	<u>\$ 179,121</u>	<u>\$ 11,703,402</u>	<u>\$ 2,943</u>	<u>\$ 161,984</u>	<u>\$ 111,063</u>	<u>\$ 16,299,352</u>

For the Fiscal Year Ended September 30, 2020

	Assets Forfeiture Fund	U.S. Trustee System Fund	Antitrust Division	United States VSSTF	Crime Victims Fund	Domestic Trafficking Victims Fund	Diversion Control Fee Account	Federal Prison Commissary Fund	Total Funds from Dedicated Collections
<b>Statement of Net Cost</b>									
Gross Cost of Operations	\$ 1,810,983	\$ 241,117	\$ 163,018	\$ 49,687	\$ 2,607,442	\$ 182	\$ 524,439	\$ 340,819	\$ 5,737,687
Less: Earned Revenues	14,296	362,972	101,613	72	-	-	418,840	328,579	1,226,372
Net Cost of Operations	<u>\$ 1,796,687</u>	<u>\$ (121,855)</u>	<u>\$ 61,405</u>	<u>\$ 49,615</u>	<u>\$ 2,607,442</u>	<u>\$ 182</u>	<u>\$ 105,599</u>	<u>\$ 12,240</u>	<u>\$ 4,511,315</u>
<b>Statement of Changes in Net Position</b>									
Net Position Beginning of Period	\$ 1,505,505	\$ 286,823	\$ 20,790	\$ 20,543	\$ 13,959,315	\$ 2,167	\$ (426,699)	\$ 84,501	\$ 15,452,945
Budgetary Financing Sources	1,186,422	2,126	65,147	60,344	57,982	941	-	-	1,372,962
Other Financing Sources	563,230	5,992	-	-	-	-	11,617	5,353	586,192
Total Financing Sources	<u>1,749,652</u>	<u>8,118</u>	<u>65,147</u>	<u>60,344</u>	<u>57,982</u>	<u>941</u>	<u>11,617</u>	<u>5,353</u>	<u>1,959,154</u>
Net Cost of Operations	<u>(1,796,687)</u>	<u>121,855</u>	<u>(61,405)</u>	<u>(49,615)</u>	<u>(2,607,442)</u>	<u>(182)</u>	<u>(105,599)</u>	<u>(12,240)</u>	<u>(4,511,315)</u>
Change in Net Position	<u>(47,035)</u>	<u>129,973</u>	<u>3,742</u>	<u>10,729</u>	<u>(2,549,460)</u>	<u>759</u>	<u>(93,982)</u>	<u>(6,887)</u>	<u>(2,552,161)</u>
Net Position End of Period	<u>\$ 1,458,470</u>	<u>\$ 416,796</u>	<u>\$ 24,532</u>	<u>\$ 31,272</u>	<u>\$ 11,409,855</u>	<u>\$ 2,926</u>	<u>\$ (520,681)</u>	<u>\$ 77,614</u>	<u>\$ 12,900,784</u>

These notes are an integral part of the financial statements

**FY 2020 U. S. Department of Justice Annual Financial Statements**

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 17. Funds from Dedicated Collections (Continued)**

As of September 30, 2019

	Assets Forfeiture Fund	U.S. Trustee System Fund	Antitrust Division	United States VSSTF	Crime Victims Fund	Domestic Trafficking Victims Fund	Diversion Control Fee Account	Federal Prison Commissary Fund	Total Funds from Dedicated Collections
<b>Balance Sheet</b>									
<b>Assets</b>									
<b>Intragovernmental</b>									
Fund Balance with Treasury	\$ 2,081,223	\$ 170,439	\$ 34,662	\$ 139,199	\$ 14,309,505	\$ 2,167	\$ 222,540	\$ 83,539	\$ 17,043,274
Investments	2,104,142	42,921	-	1,039,681	-	-	-	-	3,186,744
Account Receivable, net	18,662	-	16	-	-	-	-	-	18,678
Other Assets	-	7	-	-	57,417	-	63	-	57,487
Total Intragovernmental Assets	<u>\$ 4,204,027</u>	<u>\$ 213,367</u>	<u>\$ 34,678</u>	<u>\$ 1,178,880</u>	<u>\$ 14,366,922</u>	<u>\$ 2,167</u>	<u>\$ 222,603</u>	<u>\$ 83,539</u>	<u>\$ 20,306,183</u>
<b>Accounts Receivable, net</b>	\$ 185	\$ 100,097	\$ 4	\$ 8,553	\$ -	\$ -	\$ 10	\$ 545	\$ 109,394
Inventories and related property, net	136,774	-	-	-	-	-	-	19,486	156,260
Property, plant, and equipment, net	1,467	6,086	620	-	-	-	9,425	4,206	21,804
Other Assets	1	-	-	-	2,246	-	-	42	2,289
Total Assets	<u>\$ 4,342,454</u>	<u>\$ 319,550</u>	<u>\$ 35,302</u>	<u>\$ 1,187,433</u>	<u>\$ 14,369,168</u>	<u>\$ 2,167</u>	<u>\$ 232,038</u>	<u>\$ 107,818</u>	<u>\$ 20,595,930</u>
<b>Liabilities</b>									
<b>Intergovernmental</b>									
Accounts Payable	\$ 95,322	\$ 14,537	\$ 9,655	\$ 68	\$ 39,329	\$ -	\$ 989	\$ 257	\$ 160,157
Other Liabilities	519	1,482	800	7	-	-	3,183	2,420	8,411
Total Intergovernmental Liabilities	<u>\$ 95,841</u>	<u>\$ 16,019</u>	<u>\$ 10,455</u>	<u>\$ 75</u>	<u>\$ 39,329</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,677</u>	<u>\$ 168,568</u>
<b>Accounts Payable</b>	\$ 2,595,695	\$ 2,419	\$ 755	\$ 482	\$ 4,506	\$ -	\$ 9,895	\$ 11,209	\$ 2,624,961
Accrued Grant Liabilities - Other	-	-	-	-	366,018	-	-	-	366,018
Federal employee & veterans Benefits	-	4,812	3,301	21	-	-	-	-	8,134
Deferred Revenue - Other	136,774	-	-	-	-	-	624,281	-	761,055
Benefits Due and Payable	-	9,478	-	-	-	-	7,659	-	17,137
U.S Victims of State Sponsored Terrorism Act Liabilities - Other	-	-	-	1,166,312	-	-	-	-	1,166,312
Other Liabilities	8,639	-	-	-	-	-	12,730	9,431	30,800
Total Liabilities	<u>\$ 2,836,949</u>	<u>\$ 32,728</u>	<u>\$ 14,511</u>	<u>\$ 1,166,890</u>	<u>\$ 409,853</u>	<u>\$ -</u>	<u>\$ 654,565</u>	<u>\$ 23,317</u>	<u>\$ 5,142,985</u>
<b>Net Position</b>									
Unexpended Appropriations	\$ -	\$ 53,764	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,764
Cumulative Results of Operations	1,505,505	233,059	20,790	20,543	13,959,315	2,167	(426,699)	84,501	15,399,181
Total Net Position	<u>\$ 1,505,505</u>	<u>\$ 286,823</u>	<u>\$ 20,790</u>	<u>\$ 20,543</u>	<u>\$ 13,959,315</u>	<u>\$ 2,167</u>	<u>\$ (426,699)</u>	<u>\$ 84,501</u>	<u>\$ 15,452,945</u>
Total Liabilities and Net Position	<u>\$ 4,342,454</u>	<u>\$ 319,551</u>	<u>\$ 35,301</u>	<u>\$ 1,187,433</u>	<u>\$ 14,369,168</u>	<u>\$ 2,167</u>	<u>\$ 227,866</u>	<u>\$ 107,818</u>	<u>\$ 20,595,930</u>
For the Fiscal Year Ended September 30, 2019									
	Assets Forfeiture Fund	U.S. Trustee System Fund	Antitrust Division	United States VSSTF	Crime Victims Fund	Domestic Trafficking Victims Fund	Diversion Control Fee Account	Federal Prison Commissary Fund	Total Funds from Dedicated Collections
<b>Statement of Net Cost</b>									
Gross Cost of Operations	\$ 1,591,348	\$ 245,863	\$ 143,658	\$ 1,040,386	\$ 2,385,191	\$ -	\$ 504,289	\$ 344,762	\$ 6,255,497
Less: Earned Revenues	19,123	334,149	129,601	-	-	-	406,650	347,600	1,237,123
Net Cost of Operations	<u>\$ 1,572,225</u>	<u>\$ (88,286)</u>	<u>\$ 14,057</u>	<u>\$ 1,040,386</u>	<u>\$ 2,385,191</u>	<u>\$ -</u>	<u>\$ 97,639</u>	<u>\$ (2,838)</u>	<u>\$ 5,018,374</u>
<b>Statement of Changes in Net Position</b>									
Net Position Beginning of Period	\$ 1,523,558	\$ 199,368	\$ (687)	\$ 183	\$ 16,353,569	\$ 1,268	\$ (345,914)	\$ 75,166	\$ 17,806,511
Budgetary Financing Sources	1,192,810	(16,260)	35,534	1,060,746	(9,063)	899	-	-	2,264,666
Other Financing Sources	361,362	15,429	-	-	-	-	16,854	6,497	400,142
Total Financing Sources	<u>1,554,172</u>	<u>(831)</u>	<u>35,534</u>	<u>1,060,746</u>	<u>(9,063)</u>	<u>899</u>	<u>16,854</u>	<u>6,497</u>	<u>2,664,808</u>
Net Cost of Operations	<u>(1,572,225)</u>	<u>88,286</u>	<u>(14,057)</u>	<u>(1,040,386)</u>	<u>(2,385,191)</u>	<u>-</u>	<u>(97,639)</u>	<u>2,838</u>	<u>(5,018,374)</u>
Change in Net Position	<u>(18,053)</u>	<u>87,455</u>	<u>21,477</u>	<u>20,360</u>	<u>(2,394,254)</u>	<u>899</u>	<u>(80,785)</u>	<u>9,335</u>	<u>(2,353,566)</u>
Net Position End of Period	<u>\$ 1,505,505</u>	<u>\$ 286,823</u>	<u>\$ 20,790</u>	<u>\$ 20,543</u>	<u>\$ 13,959,315</u>	<u>\$ 2,167</u>	<u>\$ (426,699)</u>	<u>\$ 84,501</u>	<u>\$ 15,452,945</u>

These notes are an integral part of the financial statements

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**Note 17. Funds from Dedicated Collections (continued)**

The Comprehensive Crime Control Act of 1984 established the AFF to receive the proceeds of forfeiture and to pay the costs associated with such forfeitures, including the costs of managing and disposing of property, satisfying valid liens, mortgages, and other innocent owner claims, victim payments, equitable sharing and costs associated with accomplishing the legal forfeiture of the property. Authorities of the fund have been amended by various public laws enacted since 1984. Under current law, authority to use the fund for certain investigative expenses shall be specified in annual appropriation acts. Expenses necessary to seize, detain, inventory, safeguard, maintain, advertise or sell property under seizure are funded through a permanent, indefinite appropriation. In addition, beginning in FY 1993, other general expenses of managing and operating the Asset Forfeiture Program are paid from the permanent, indefinite portion of the fund. Once all expenses are covered, the balance is maintained to meet ongoing expenses of the program. Excess unobligated balances may also be allocated by the Attorney General in accordance with 28 U.S.C. §524(c)(8)(E).

The United States Trustees (UST) supervises the administration of bankruptcy cases and private trustees in the Federal Bankruptcy Courts. The Bankruptcy Judges, UST, and Family Farmer Bankruptcy Act of 1986 (Public Law 99-554) expanded the pilot trustee program to a 21 region, nationwide program encompassing 88 judicial districts. The UST System Fund collects user fees assessed against debtors, which offset the annual appropriation.

The Antitrust Division administers and enforces antitrust and related statutes. This program primarily involves the investigation of suspected violations of the antitrust laws, the conduct of civil and criminal proceedings in the federal courts, and the maintenance of competitive conditions. The Antitrust Division collects filing fees for pre-merger notifications and retains these fees for expenditure in support of its programs.

The Justice for United States Victims of State Sponsored Terrorism Act (the “Act”), 34 U.S.C. § 20144 (formerly codified as 42 U.S.C. § 10609), provides for the establishment and administration of the USVSST Fund to provide compensation to certain U.S. persons who were injured in acts of international state sponsored terrorism. The USVSST Fund may compensate eligible United States persons who (1) hold a final judgment issued by a United States district court awarding the applicant compensatory damages arising from acts of international terrorism for which a foreign state sponsor of terrorism was found not immune from the jurisdiction of the courts of the United States under the Foreign Sovereign Immunities Act; (2) were taken and held hostage from the United States Embassy in Tehran, Iran, during the period beginning November 4, 1979, and ending January 20, 1981, or are spouses and children of these hostages, if identified as a member of the proposed class in case number 1:00-CV-03110 (EGS) of the United States District Court for the District of Columbia; or (3) are the personal representative of a deceased individual in either of those two categories. Prior to FY 2019, the USVSSTF had multiple funding sources and the Department had the discretion to report the USVSSTF program as either Funds from Dedicated Collections or All Other Funds. In FYs 2020 and 2019, the program has been funded solely by revenue collected from Non-federal sources.

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**Note 17. Funds from Dedicated Collections (continued)**

Therefore, in accordance with SFFAS No 43, which states, “*Funds that are financed by specifically identified revenues, provided to the government by non-federal sources, which remain available over time, are considered funds from dedicated collections*”, the Department reported the USVSSTF activity as Funds from Dedicated Collections. This was a change in accounting principle as noted on the face of the FY 2019 Statement of Changes in Net Position.

The Crime Victims Fund is financed by collections of fines, penalty assessments, and bond forfeitures from defendants convicted of federal crimes. This fund supports victim assistance and compensation programs around the country and advocates, through policy development, for the fair treatment of crime victims. The Office for Victims of Crime administers formula and discretionary grants for programs designed to benefit victims, provide training for diverse professionals who work with victims, develop projects to enhance victims' rights and services, and undertake public education and awareness activities on behalf of crime victims.

The Domestic Trafficking Victims Fund is funded through an annual transfer of funds from the HHS and collections from assessments of \$5 imposed on individuals or entities convicted of sexual abuse or exploitation, human smuggling, or human trafficking. The Fund will award grants to states and localities to combat trafficking, provide protection and assistance for victims, develop and implement child abuse prevention programs, and provide services to victims of child pornography.

The Diversion Control Fee Account is established in the Treasury General Fund as a separate account. Fees charged by the DEA under the Diversion Control Program are set at a level that ensures the recovery of the full costs of operating this program. The program's purpose is to prevent, detect, and investigate the diversion of controlled substances from legitimate channels, while ensuring an adequate and uninterrupted supply of controlled substances required to meet legitimate needs.

The Federal Prison Commissary Fund was created in the early 1930s to allow inmates a means to purchase additional products and services above the necessities provided by appropriated federal funds, e.g., personal grooming products, snacks, postage stamps, and telephone services. The Trust Fund is a self-sustaining trust revolving fund account that is funded through sales of goods and services to inmates.

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 18. Suborganization Program Costs**

For the Fiscal Year Ended September 30, 2020

Dollars in Thousands	AFF/SADF	ATF	BOP	DEA	FBI	FPI	OBDs	OJP	USMS	Eliminations	Consolidated
<b>Goal 1: Enhance National Security and Counter the Threat of Terrorism</b>											
Gross Cost	\$ 90,549	\$ 457,824	\$ -	\$ 22,421	\$ 5,471,090	\$ -	\$ 341,775	\$ -	\$ -	\$ (18,579)	\$ 6,365,080
Less: Earned Revenues	-	-	-	187	264,062	-	30,385	-	-	(18,579)	276,055
Net Cost of Operations	90,549	457,824	-	22,234	5,207,028	-	311,390	-	-	-	6,089,025
<b>Goal 2: Secure the Borders and Enhance Immigration Enforcement and Adjudication</b>											
Gross Cost	-	-	-	-	-	-	936,436	-	-	(2,388)	934,048
Less: Earned Revenues	-	-	-	-	-	-	17,878	-	-	(2,388)	15,490
Net Cost of Operations	-	-	-	-	-	-	918,558	-	-	-	918,558
<b>Goal 3: Reduce Violent Crime and Promote Public Safety</b>											
Gross Cost	1,629,885	1,019,030	8,399,367	2,870,163	2,896,977	591,570	2,901,400	4,463,983	3,958,246	(454,673)	28,275,948
Less: Earned Revenues	14,296	67,863	353,314	444,633	538,920	565,726	169,652	42,811	47,845	(437,582)	1,807,478
Net Cost of Operations	1,615,589	951,167	8,046,053	2,425,530	2,358,057	25,844	2,731,748	4,421,172	3,910,401	(17,091)	26,468,470
<b>Goal 4: Promote Rule of Law, Integrity, and Good Government</b>											
Gross Cost	90,549	-	-	-	2,630,922	-	3,525,183	-	-	(680,632)	5,566,022
Less: Earned Revenues	-	-	-	-	64,919	-	1,655,657	-	-	(680,632)	1,039,944
Net Cost of Operations	90,549	-	-	-	2,566,003	-	1,869,526	-	-	-	4,526,078
<b>Net Cost of Operations</b>	<b>\$ 1,796,687</b>	<b>\$ 1,408,991</b>	<b>\$ 8,046,053</b>	<b>\$ 2,447,764</b>	<b>\$ 10,131,088</b>	<b>\$ 25,844</b>	<b>\$ 5,831,222</b>	<b>\$ 4,421,172</b>	<b>\$ 3,910,401</b>	<b>\$ (17,091)</b>	<b>\$ 38,002,131</b>

For the Fiscal Year Ended September 30, 2019

Dollars in Thousands	AFF/SADF	ATF	BOP	DEA	FBI	FPI	OBDs	OJP	USMS	Eliminations	Consolidated
<b>Goal 1: Enhance National Security and Counter the Threat of Terrorism</b>											
Gross Cost	\$ 79,567	\$ 442,182	\$ -	\$ 18,390	\$ 5,197,740	\$ -	\$ 1,537,330	\$ -	\$ -	\$ (35,049)	\$ 7,240,160
Less: Earned Revenues	-	-	-	370	261,208	-	35,718	-	-	(35,049)	262,247
Net Cost of Operations	79,567	442,182	-	18,020	4,936,532	-	1,501,612	-	-	-	6,977,913
<b>Goal 2: Secure the Borders and Enhance Immigration Enforcement and Adjudication</b>											
Gross Cost	-	-	-	-	-	-	856,769	-	-	(2,766)	854,003
Less: Earned Revenues	-	-	-	-	-	-	18,981	-	-	(2,766)	16,215
Net Cost of Operations	-	-	-	-	-	-	837,788	-	-	-	837,788
<b>Goal 3: Reduce Violent Crime and Promote Public Safety</b>											
Gross Cost	1,432,214	984,213	8,036,112	2,841,000	2,728,756	663,998	4,691,636	4,267,344	3,691,832	(474,916)	28,862,189
Less: Earned Revenues	19,123	59,592	373,243	459,025	641,626	660,366	(3,894)	29,810	51,275	(456,367)	1,833,799
Net Cost of Operations	1,413,091	924,621	7,662,869	2,381,975	2,087,130	3,632	4,695,530	4,237,534	3,640,557	(18,549)	27,028,390
<b>Goal 4: Promote Rule of Law, Integrity, and Good Government</b>											
Gross Cost	79,567	-	-	-	2,848,172	-	3,353,660	-	-	(437,824)	5,843,575
Less: Earned Revenues	-	-	-	-	89,447	-	1,235,700	-	-	(437,824)	887,323
Net Cost of Operations	79,567	-	-	-	2,758,725	-	2,117,960	-	-	-	4,956,252
<b>Net Cost of Operations</b>	<b>\$ 1,572,225</b>	<b>\$ 1,366,803</b>	<b>\$ 7,662,869</b>	<b>\$ 2,399,995</b>	<b>\$ 9,782,387</b>	<b>\$ 3,632</b>	<b>\$ 9,152,890</b>	<b>\$ 4,237,534</b>	<b>\$ 3,640,557</b>	<b>\$ (18,549)</b>	<b>\$ 39,800,343</b>

**Note 19. Imputed Financing**

Imputed Inter-Departmental Financing Sources are the unreimbursed (i.e., non-reimbursed and under-reimbursed) portion of the full costs of goods and services received by the Department from a providing entity that is not part of the Department. In accordance with SFFAS No. 4, *Managerial Cost Accounting Standards and Concepts*, Federal Financial Accounting Standards Interpretation No.6, *Accounting for Imputed Intra-Departmental Costs: An Interpretation of SFFAS No. 4* and SFFAS No. 55, *Amending Inter-Entity Cost Provisions*, the material imputed inter-departmental financing sources currently recognized by the Department include business-type activities, the cost of benefits for the Federal Employees Health Benefits Program (FEHB), the Federal Employees' Group Life Insurance Program (FEGLI), and the Federal Pension plans that are paid by other federal entities, and any un-reimbursed payments made from the Treasury Judgment Fund on behalf of the Department.



**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 19. Imputed Financing (continued)**

Business-type activities are significantly self-sustaining activities that finance their accounting cycle of operations through collections of exchange revenues. The Treasury Judgment Fund was established by the Congress and funded at 31 U.S.C. §1304 to pay in whole or in part the court judgments and settlement agreements negotiated by the Department on behalf of agencies, as well as certain types of administrative awards. Interpretation of Federal Financial Accounting Standards Interpretation No. 2, *Accounting for Treasury Judgment Fund Transactions*, requires agencies to recognize liabilities and expenses when unfavorable litigation outcomes are probable and the amount can be estimated and will be paid by the Treasury Judgment Fund.

SFFAS No. 5, *Accounting for Liabilities of the Federal Government*, requires that employing agencies recognize the cost of pensions and other retirement benefits during their employees' active years of service. SFFAS No. 5 requires OPM to provide cost factors necessary to calculate the cost. OPM actuaries calculate the value of pension benefits expected to be paid in the future, and then determine the total funds to be contributed by and for covered employees, such that the amount calculated would be sufficient to fund the projected pension benefits. The cost factors are as follows:

	Category	Cost Factor (%)
Civil Service Retirement System (CSRS)	Regular Employees	38.5%
	Regular Employees Offset	28.6%
	Law Enforcement Officers	62.7%
	Law Enforcement Officers Offset	53.4%
Federal Employees Retirement System (FERS)	Regular Employees	16.7%
	Regular Employees – Revised Annuity Employees (RAE)	17.2%
	Regular Employees – Further Revised Annuity Employees (FRAE)	17.4%
	Law Enforcement Officers	34.7%
	Law Enforcement Officers – RAE	35.2%
	Law Enforcement Officers – FRAE	35.4%

The cost to be paid by other agencies is the total calculated future costs, less employee and employer contributions. In addition, other retirement benefits, which include health and life insurance that are paid by other federal entities, must also be recorded.

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

**Note 19. Imputed Financing (continued)**

For the Fiscal Year Ended September 30, 2020 and 2019

	2020	2019
Imputed Inter-Departmental Financing		
U.S. Treasury Judgment Fund	\$ 33,895	\$ 17,292
Health Insurance	777,993	712,324
Life Insurance	2,327	2,228
Pension	5,273	319,515
Total Imputed Inter-Departmental	\$ 819,488	\$ 1,051,359

Imputed Intra-Departmental Financing Sources as defined in SFFAS No. 4, *Managerial Cost Accounting Standards and Concepts*, are the unreimbursed portion of the full costs of goods and services received by a Department component from a providing entity that is part of the Department. Recognition is required for those transactions determined to be material to the receiving entity. The determination of whether the cost is material requires considerable judgment based on the specific facts and circumstances of each type of good or service provided. SFFAS No. 4 also states that costs for broad and general support need not be recognized by the receiving entity, unless such services form a vital and integral part of the operations or output of the receiving entity. Costs are considered broad and general if they are provided to many, if not all, reporting components and not specifically related to the receiving entity's output. The FPI's imputed costs relates to OPM employee benefits and unreimbursed costs for BOP warehouse space used in the production of goods by the FPI and for managerial and operational services BOP provided to FPI. These imputed costs have been eliminated from the consolidated financial statements. For the years ended September 30, 2020 and 2019, the FPI imputed costs were \$17,091 and \$18,549, respectively.

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

**Note 20. Information Related to the Statement of Budgetary Resources**

**Net Adjustments to Unobligated Balance, Brought Forward, October 1:**

Net adjustments to the Unobligated Balance, Brought Forward, October 1 primarily includes activity relating to Downward Adjustments of Prior-Year Undelivered and Delivered Orders, Transfers of Prior-Year Balances, and other changes in obligated balances. There were no material corrections of errors relating to the Net Adjustments to Unobligated Balance, Brought Forward, October 1.

As of September 30, 2020 and 2019

	2020	2019
Unobligated balance brought forward from prior year	\$ 10,623,240	\$ 12,039,955
<b>Adjustment to Budgetary Resources made during current year</b>		
Downward Adjustments of prior year undelivered orders	1,139,247	1,097,502
Downward Adjustments of prior year delivered orders	94,813	99,968
Other Adjustments	(2,969)	13,049
	<u>1,231,091</u>	<u>1,210,519</u>
Unobligated balance brought forward from Prior Year		
budget authority, net (discretionary and mandatory)	<u>\$ 11,854,331</u>	<u>\$ 13,250,474</u>

**Status of Undelivered Orders:**

Undelivered Orders (UDO) represents the amount of goods and/or services ordered, which have not been actually or constructively received. This amount includes any orders which may have been prepaid or advanced but for which delivery or performance has not yet occurred.

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 20. Information Related to the Statement of Budgetary Resources (continued)**

**Status of Undelivered Orders (continued)**

As of September 30, 2020 and 2019

	2020	2019
<b>Intragovernmental</b>		
UDO Obligations Unpaid	\$ 557,541	\$ 794,919
UDO Obligations Prepaid/Advanced	258,588	198,444
Total Intragovernmental	<u>816,129</u>	<u>993,363</u>
<b>With The Public</b>		
UDO Obligations Unpaid	12,213,316	11,983,024
UDO Obligations Prepaid/Advanced	696,469	362,175
Total With the Public	<u>12,909,785</u>	<u>12,345,199</u>
Total UDO	<u>\$ 13,725,914</u>	<u>\$ 13,338,562</u>

**Permanent Indefinite Appropriations:**

A permanent indefinite appropriation is open-ended as to both its period of availability (amount of time the agency has to spend the funds) and its amount. Following are the Department's permanent indefinite appropriations:

- 28 U.S.C. §524(c)(4) authorized the Attorney General to retain AFF receipts to pay operations expenses, equitable sharing to state and local law enforcement agencies who assist in forfeiture cases, and lien holders.
- On October 5, 1990, Congress passed the Radiation Exposure Compensation Act ("RECA" or "the Act"), 42 U.S.C. §2210, providing for compassionate payments to individuals who contracted certain cancers and other serious diseases as a result of their exposure to radiation released during above-ground nuclear weapons tests or as a result of their exposure to radiation during employment in underground uranium mines. Implementing regulations were issued by the Department of Justice and published in the Federal Register on April 10, 1992. These regulations established procedures to resolve claims in a reliable, objective, and non-adversarial manner, with little administrative cost to the United States or to the person filing the claim. Revisions to the regulations, published in the Federal Register on March 22, 1999, served to greater assist claimants in establishing entitlement to an award. On July 10, 2000, P.L. 106-245, the Radiation Exposure Compensation Act Amendments of 2000 ("the 2000 Amendments") were passed. On November 2, 2002, the President signed the "21st Century Department of Justice Appropriation Authorization Act" (P.L. 107-273). Contained in the law were several provisions relating to RECA. While most of these amendments were "technical" in nature, some affected eligibility criteria and revised claims adjudication procedures. The Consolidated Appropriations Act, 2005 provides a permanent indefinite appropriation for the OBDs' RECA program beginning FY 2006.

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**Note 20. Information Related to the Statement of Budgetary Resources (continued)**

**Permanent Indefinite Appropriations (continued)**

- Congress established the Federal Prison Commissary Fund (Trust Fund) in 1932 to allow inmates a means to purchase additional products and services above the necessities provided by appropriated Federal funds. The Trust Fund is a self-sustaining trust revolving fund account that is funded through sales of goods and services, rather than annual or no-year appropriations.
- The Public Safety Officers' Benefits Act of 1976 (the "PSOB Act") is generally codified at 42 U.S.C. § 46 Subchapter XII.

OJP's PSOB appropriation supports one mandatory and two discretionary programs that provide benefits to public safety officers who are severely injured in the line of duty and to the families and survivors of public safety officers mortally injured in the line of duty. The PSOB Program offers three types of benefits:

- 1) Death Benefits, a one-time financial benefit to survivors of public safety officers whose deaths resulted from injuries sustained in the line of duty. Under the Hometown Heroes Survivors Benefit Act of 2003, survivors of public safety officers who die of a heart attack or stroke within 24 hours of stressful, non-routine public safety activities may also qualify for death benefits.
  - 2) Disability Benefits, a one-time financial benefit to public safety officers permanently disabled by catastrophic injuries sustained in the line of duty.
  - 3) Education Benefits, which provide financial support for higher education expenses (such as tuition and fees, books, supplies, and room and board) to the eligible spouses and children of public safety officers killed or permanently disabled in the line of duty.
- 28 U.S.C § 599 reauthorizes the Independent Counsel Reauthorization Act of 2016 for a five-year period. The Act also amends the time period in which individuals who held certain positions are subject to preliminary investigations by the Department of Justice from 1 year to 8 years after leaving office. The preliminary investigation is conducted to determine if the appointment of an independent counsel for further investigation and possible prosecution is necessary.
  - On July 29, 2019, President Trump signed into law H.R. 1327, The Never Forget the Heroes: James Zadroga, Ray Pfeifer, and Luis Alvarez Permanent Authorization of the September 11th Victim Compensation Fund, Public Law No. 116-34 ("VCF Permanent Authorization Act"). The Permanent Authorization Act extends the VCF's claim filing deadline to October 1, 2090, and appropriates such funds as may be necessary to pay all approved claims in each fiscal year from fiscal year 2019 through fiscal year 2092.

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 20. Information Related to the Statement of Budgetary Resources (continued)**

**Legal Arrangements Affecting Use of Unobligated Balances:**

Unobligated balances represent the cumulative amount of budget authority that is not obligated and that remains available for obligation under law, unless otherwise restricted or apportioned under Category C. The use of unobligated balances is restricted based on annual legislation requirements and other enabling authorities. Funds are appropriated on an annual, multi-year, no-year, and subsequent year basis. Appropriated funds shall expire on the last day of availability and are no longer available for new obligations. Unobligated balances in unexpired fund symbols are available in the next fiscal year for new obligations unless some restrictions had been placed on those funds by law. Amounts in expired fund symbols are unavailable for new obligations, but may be used to adjust previously established obligations.

**Statement of Budgetary Resources vs. Budget of the United States Government:**

The reconciliation as of September 30, 2019 is presented below. The reconciliation as of September 30, 2020 is not presented, because the submission of the Budget of the United States (Budget) for FY 2022, which presents the execution of the FY 2020 Budget, occurs after publication of these financial statements. The Department of Justice Budget Appendix can be found on the OMB website and will be available in early February 2021.

For the Fiscal Year Ended September 30, 2019  
(Dollars in Millions)

	Total Budgetary Resources	New Obligations and Upward Adjustments	Distributed Offsetting Receipts	Agency Outlays, Net
Statement of Budgetary Resources (SBR)	\$ 56,328	\$ 45,705	\$ 949	\$ 37,487
Funds not Reported in the Budget				
Expired Funds: ATF, BOP, DEA, FBI, OBDs, & USMS	(1,120)	(206)	-	-
USMS Court Security Funds	(559)	(532)	-	(491)
Distributed Offsetting Receipts	-	-	33	146
Special and Trust Fund Receipts	-	-	-	800
Other	(6)	-	(2)	7
Budget of the United States Government	\$ 54,643	\$ 44,967	\$ 980	\$ 37,949

Other differences represent financial statement adjustments, timing differences and other immaterial differences between amounts reported in the Department SBR and the Budget of the United States Government.

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**Note 21. Custodial Revenues**

The Department collects for Federal debts, fines, penalties and restitution; fees and licenses, and other non-exchange miscellaneous collections. Accrual adjustments may be necessary to adjust cash collections and refund disbursements. For example, collections are refunded to the applicants who withdraw from the process or are rejected by the Licensing Center. If payments are not processed before the quarter end, an accrual is established. These activities are recognized as non-exchange custodial revenue and reported on the Statement of Custodial Activity (SCA) using the modified cash accounting basis. The Department is aware of settlements and judgements where the respective Court has not formally accepted the settlement or the judgments are pending on appeal. The Department is also aware of formally accepted court settlements that do not meet the standards for collectability based on management's determination. The sources of custodial revenue as presented on the SCA are described below.

OBDs' Office of Debt Collection Management (DCM) is the primary source of collections for the Department, and civil litigated matters (e.g., student loan defaults, financial and health care fraud). The DCM also processes certain payments on criminal debts as an accommodation for the BOP and the Clerks of the U.S. District Courts. The BOP aggregates collections of inmate criminal debt by correction facility, and the DCM sorts the collections by judicial district and disburses payments to the respective Clerks of the U.S. Court. The DCM may accept wire transfers or other payments on a criminal debt, in rare cases, if a Clerk of the U.S. Court is unable to do so. In addition, other custodial collections on behalf of the General Fund of the U.S. Government occur for interest, fines, and penalties.

DEA collects fees for the Diversion Control Program and civil monetary penalties related to violations of the Controlled Substances Act that are incidental to DEA's mission.

ATF collects fees from firearms and explosives industries, as well as import, permit and license fees as an agent of the federal government and as authorized by 26 U.S.C. § 6301, Special Occupational Taxes are collected from certain firearms businesses. Miscellaneous collections include project-generated proceeds.

FBI collects restitution payments, seized abandoned cash, and project-generated proceeds. These collections were incidental to the FBI's mission.

BOP collects fines and penalties, confiscated funds, found money on institution grounds, inmate's funds whose whereabouts are unknown and excess meal ticket collections. These collections were incidental to the BOP's mission.

USMS custodial revenue comprises miscellaneous collections that have to be transferred to Treasury by regulation at fiscal year-end. The items that generally make up these miscellaneous collections are jury duty fees, insurance settlements, restitution payments and in some instances collections linked to cancelled year appropriations.

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**Note 21. Custodial Revenues (continued)**

For the above-related activities, funds for which the Department has no authority to use are transmitted to the Treasury General Fund at the end of the fiscal year. As of September 30, 2020 and 2019, the Department reported total custodial revenue on the SCA in the amounts of \$14,021,304 and \$9,641,833, respectively. The custodial revenue represented \$14,023,353 and \$9,639,777 in custodial collections and \$(2,049) and \$2,056 in accrual adjustments. The custodial collections that have yet to be disbursed are included in the assets and liabilities sections on the balance sheet. As of September 30, 2020 and 2019 the assets and liabilities related to custodial activities were \$1,101,277 and \$1,968,297. As of September 30, 2020 and 2019, the total funds returned to the Treasury General Fund were \$(4,622,344) and \$(4,386,492), respectively.

The table below shows collection activity by revenue type.

For the Fiscal Year Ended September 30, 2020

<b>Non-Exchange Revenue</b>	<b>Current Year Collections</b>
Excise Taxes	\$ 65,253
Fines, penalties, interest and other revenue	13,957,581
	<hr/>
Total amount of federal revenues collected	<u>\$ 14,022,834</u>
<b>Refund/Payments</b>	<b>Current Year Refunds</b>
Excise Taxes	2,895
Total amount of refunds	<u>\$ 2,895</u>

All current year collections are associated with the current tax year.



**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**Note 22. Reconciliation of Net Costs to Net Outlays**

Budgetary and financial accounting information differ. Budgetary accounting is used for planning and control purposes and relates to both the receipt and use of cash, as well as reporting the federal deficit. Financial accounting is intended to provide a picture of the government's financial operations and financial position so it presents information on an accrual basis. The accrual basis includes information about costs arising from the consumption of assets and the incurrence of liabilities. The reconciliation of net outlays, presented on a budgetary basis, and the net cost, presented on an accrual basis, provides an explanation of the relationship between budgetary and financial accounting information. The reconciliation serves not only to identify costs paid for in the past and those that will be paid in the future, but also to assure integrity between budgetary and financial accounting.

The reconciliation explains the relationship between the net cost of operations and net outlays by presenting (1) components of net cost that are not part of net outlays (e.g. depreciation and amortization expenses of assets previously capitalized, change in asset/liabilities); and (2) components of net outlays that are not part of net cost (e.g. acquisition of capital assets); and (3) other temporary timing difference (e.g. prior period adjustments due to correction of error). The analysis below illustrates this reconciliation by listing the key differences between net cost and net outlays.

Other components of net operating cost not part of the budgetary outlays includes primarily cost capitalization offset, advances and prepayments, contingent liabilities, and other liabilities with/without related budgetary obligations.

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

**Note 22. Reconciliation of Net Costs to Net Outlays (continued)**

For the Fiscal Year Ended September 30, 2020

	<b>Intra- governmental</b>	<b>With the Public</b>	<b>Total FY 2020</b>
<b>NET COST</b>	\$ 7,855,403	\$ 30,146,728	\$ 38,002,131
<b>Components of Net Cost That Are Not Part of Net Outlays:</b>			
Property, Plant, and equipment depreciation	-	(911,671)	(911,671)
Property, plant, and equipment disposal and revaluation	-	(13,991)	(13,991)
Other	-	(146,181)	(146,181)
<b>Increase/(decrease) in assets</b>			
Accounts Receivable	(77,891)	15,941	(61,950)
Investments	1,005	-	1,005
Other Assets	9,661	366,575	376,236
<b>(Increase)/decrease in liabilities</b>			
Accounts Payable	130,219	610,864	741,083
Salaries and Benefits	(57,880)	(124,051)	(181,931)
Environmental and Disposal Liabilities	-	(1,071)	(1,071)
Other Liabilities (Unfunded leave, Unfunded FECA, Actuarial FECA)	780	2,556,956	2,557,736
<b>Other financing sources</b>			
Federal Employee retirement benefit costs paid by OPM and imputed to the agency	(818,843)	-	(818,843)
Transfers out (in) without reimbursement	(220,428)	-	(220,428)
Other imputed financing	(647)	-	(647)
<b>Total Components of Net Cost That are Not Part of Net Outlays</b>	<u>(1,034,025)</u>	<u>2,353,371</u>	<u>1,319,346</u>
<b>Component of Net Outlays That Are Not Part of Net Cost:</b>			
Acquisition of capital assets	121,311	684,365	805,676
Acquisition of inventory	-	285,812	285,812
Acquisition of other assets	52,265	128,446	180,711
Other	431	9,056	9,487
<b>Total Component of Net Outlays That Are Not Part of Net Cost</b>	<u>174,007</u>	<u>1,107,679</u>	<u>1,281,686</u>
<b>Other Temporary Timing Difference</b>	<u>(162)</u>	<u>433,398</u>	<u>433,236</u>
<b>Distributed Offsetting Receipts</b>	<u>(89,581)</u>	<u>(501,406)</u>	<u>(590,987)</u>
<b>NET OUTLAYS</b>	<u>\$ 6,905,642</u>	<u>\$ 33,539,770</u>	<u>\$ 40,445,412</u>

These notes are an integral part of the financial statements

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 22. Reconciliation of Net Costs to Net Outlays (continued)**

For the Fiscal Year Ended September 30, 2019

	<b>Intra- governmental</b>	<b>With the Public</b>	<b>Total FY 2019</b>
<b>NET COST</b>	\$ 7,411,143	\$ 32,389,200	\$ 39,800,343
<b>Components of Net Cost That Are Not Part of Net Outlays:</b>			
Property, Plant, and equipment depreciation	-	(896,350)	(896,350)
Property, plant, and equipment disposal and revaluation	-	(15,524)	(15,524)
Other	-	(96,813)	(96,813)
<b>Increase/(decrease) in assets</b>			
Accounts Receivable	(117,510)	(5,466)	(122,976)
Investments	626	-	626
Other Assets	(40,753)	77,892	37,139
<b>(Increase)/decrease in liabilities</b>			
Accounts Payable	(102,423)	874,575	772,152
Salaries and Benefits	(19,351)	(64,848)	(84,199)
Environmental and Disposal Liabilities	-	908	908
Other Liabilities (Unfunded leave, Unfunded FECA, Actuarial FECA)	(49,350)	(1,440,923)	(1,490,273)
<b>Other financing sources</b>			
Federal Employee retirement benefit costs paid by OPM and imputed to the agency	(1,051,358)	-	(1,051,358)
Transfers out (in) without reimbursement	(394,791)	-	(394,791)
<b>Total Components of Net Cost That Are Not Part of Net Outlays</b>	<u>(1,774,910)</u>	<u>(1,566,549)</u>	<u>(3,341,459)</u>
<b>Component of Net Outlays That Are Not Part of Net Cost:</b>			
Acquisition of capital assets	78,286	628,686	706,972
Acquisition of inventory	216	195,637	195,853
Acquisition of other assets	58,722	116,514	175,236
Other	145,315	15,152	160,467
<b>Total Component of Net Outlays That Are Not Part of Net Cost</b>	<u>282,539</u>	<u>955,989</u>	<u>1,238,528</u>
<b>Other Temporary Timing Difference</b>	<u>1,411</u>	<u>426,620</u>	<u>428,031</u>
<b>Distributed Offsetting Receipts</b>	<u>(180,304)</u>	<u>(458,063)</u>	<u>(638,367)</u>
<b>NET OUTLAYS</b>	<u>\$ 5,739,879</u>	<u>\$ 31,747,197</u>	<u>\$ 37,487,076</u>

These notes are an integral part of the financial statements

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**Note 23. Public-Private Partnerships**

In accordance with SFFAS No. 49, *Public-Private Partnerships: Disclosure Requirements*, the BOP maintains Public-Private Partnerships with energy service companies through energy savings performance contracts (ESPC). An ESPC allows federal agencies to procure energy savings and facility improvements with no up-front capital costs or special appropriations from Congress. An ESPC is a partnership between an agency and an energy service company (ESCO), with authority provided by 42 U.S.C. § 8287(b)(1)(A); 10 C.F.R. § 436.30(a).

The average length of an ESPC is 17 years, but may not exceed 25 years. Term length depends on the scope of work performed by the ESCO and the nature of energy upgrades required by the institution. Annual payments made to the ESCO are tied to the energy savings guaranteed for the project and validated by the ESCO through the annual measurement and verification activity plan. Unless otherwise stipulated in the payment schedules or amended by a procurement action, payments are applied to principal, interest expense, and operational expense. By contrast, Note 15 includes only liabilities related to principal payments.

As with all property acquisitions, the BOP assumes the inherent risk of maintaining the asset through its expected useful life. There may be additional risks of costs associated with asset ownership or control should those assets require maintenance beyond traditional wear and tear and outside the contractual scope of work. Likewise, private partners may assume added risk given the length of the contracts and may incur substantial financing liabilities in the delivery of performance measures. In addition, the BOP may elect to terminate individual contracts with a lump sum payment predetermined within the contract and as approved by the ESCO.

The schedule of actual and estimated payments, is presented in the following table.

As of September 30, 2020

<b>Agreements/Contracts</b>	<b>Actual Amount Paid</b>	<b>Estimated Amount to be paid</b>
ESPCs	<u>\$ 90,597</u>	<u>\$ 724,190</u>

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**Note 24. COVID-19 Activity**

The Department received \$1 billion in Coronavirus Preparedness and Response Supplemental Appropriations Act funding in FY 2020 to assist state, local, and tribal officers in responding to coronavirus, enhance the Bureaus of Prisons inmates' medical care, safe return of law enforcement stationed abroad, and improvement of department-wide enhanced telework capabilities. \$2.0 million of this funding was provided to the Department's Office of the Inspector General for oversight activities related to COVID-19 funding. Other COVID-19 budgetary resources relates to the Department's entities that used their FY 2020 non-COVID budgetary resources to prevent, prepare for, or respond to COVID-19 pandemic.

The OJP's Coronavirus Emergency Supplemental Funding (CESF) Program is being administered through the Bureau of Justice Assistance. These funds are being distributed through formula and discretionary grant programs. Approximately \$850 million is available through the CESF program to help public safety agencies address the COVID-19 pandemic. To date, 1,819 awards have been made through the CESF program, totaling more than \$846 million.

The BOP's Coronavirus response has been coordinated using the Incident Command System (ICS) framework. The BOP is utilizing the guidance and directives from the World Health Organization (WHO), the Centers for Disease Control (CDC), the Office of Personnel Management (OPM), DOJ and the Office of the Vice President in developing and coordinating the response to the coronavirus. The \$100 million Coronavirus Preparedness and Response Supplemental Appropriations Act funding received by BOP, along with funding from the S&E appropriation, has been used to cover costs associated with the COVID-19 response.

The COVID-19 supplemental funding received by the Department's DEA, FBI, Justice Information Sharing Technology, US Attorneys, and USMS amounted to \$50 million. The funding will be used for personal protective equipment and necessary supplies; clean work environments; and enhanced telework capabilities.

Summarized financial information about the Department's COVID-19 budgetary resources, obligations incurred, and the remaining fund balance is presented below:

As of September 30, 2020

<b>Budgetary Activities</b>	<b>Total</b>
Supplemental Appropriated Funds Received	\$ 1,007,000
Other COVID-19 Budgetary Resources	<u>229,313</u>
Total Budgetary Resources	1,236,313
Less: Obligations Incurred	<u>1,229,766</u>
Budgetary Resources Remaining Available	<u>\$ 6,547</u>

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 25. Reclassification of Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position for FR Compilation Process**

To prepare the Financial Report of the U.S Government (FR), the Department of the Treasury requires agencies to submit an adjusted trial balance, which is a listing of amounts by U.S Standard General Ledger account that appear in the financial statements. Treasury uses the trial balance information reported in the Government Treasury Account Symbol Adjusted Trial Balance System (GTAS) to develop a Reclassified Balance Sheet, Reclassified Statement of Net cost, and a Reclassified Statement of Changes in Net Position for each agency, which are accessed using GTAS. Treasury eliminates all intragovernmental balances from the reclassified statements and aggregates lines with the same title to develop the FR statements. This note shows the Department of Justice financial statements and the Department of Justice reclassified statements prior to elimination of intragovernmental balances and prior to aggregation of repeated FR line items.

FY 2020 Department of Justice Balance Sheet		Line Items Used to Prepare FY 2020 Government-wide Balance Sheet				
Financial Statement Line	Amounts	Dedicated Collections'	All Other Amounts	Eliminations	Total	Reclassified Financial Statement Line
<b>ASSETS</b>						<b>ASSETS</b>
<b>Intragovernmental Assets</b>						<b>Intragovernmental Assets</b>
Fund Balance with Treasury	\$ 34,076,057	\$ 12,375,673	\$ 21,700,384	\$ -	\$ 34,076,057	Fund Balance with Treasury
Investments	5,013,918	3,547,870	1,465,623	-	5,013,493	Federal Investments
		-	425	-	425	Interest Receivable - Investments
<b>Total Investments</b>	<b>5,013,918</b>	<b>3,547,870</b>	<b>1,466,048</b>	<b>-</b>	<b>5,013,918</b>	<b>Total Reclassified Investments</b>
Accounts Receivable	766,591	19,430	819,645	(287,450)	551,625	Accounts Receivable, net
		-	214,966	-	214,966	Transfers Receivable
<b>Total Accounts Receivable</b>	<b>766,591</b>	<b>19,430</b>	<b>1,034,611</b>	<b>(287,450)</b>	<b>766,591</b>	<b>Total Reclassified Accounts Receivable</b>
Other Assets	173,465	58,252	117,672	(2,535)	173,389	Advances to Others and Prepayments
			76		76	Receivables from Appropriations
<b>Total Other</b>	<b>173,465</b>	<b>58,252</b>	<b>117,748</b>	<b>(2,535)</b>	<b>173,465</b>	<b>Total Reclassified Other</b>
<b>Total Intragovernmental Assets</b>	<b>40,030,031</b>	<b>16,001,225</b>	<b>24,318,791</b>	<b>(289,985)</b>	<b>40,030,031</b>	<b>Total Intragovernmental Assets</b>
Cash and Other Monetary Assets	1,341,558	-	1,341,558	-	1,341,558	Cash and Other Monetary Assets
Accounts Receivable, Net	181,553	135,838	45,715	-	181,553	Accounts Receivable, Net
Inventory and Related Property, Net	251,940	127,234	230,714	-	357,948	Inventory and Related Property, Net
Forfeited Property, Net - Public	106,008					
General PP&E, Net	8,855,461	32,074	8,823,387	-	8,855,461	General PP&E, Net
Advances and Prepayments - Public	696,605	2,981	696,713	-	699,694	Other Assets - Public
Other Assets - Public	3,089					
<b>Total Assets</b>	<b>\$ 51,466,245</b>	<b>\$ 16,299,352</b>	<b>\$ 35,456,878</b>	<b>\$ (289,985)</b>	<b>\$ 51,466,245</b>	<b>Total Assets</b>

These notes are an integral part of the financial statements

**FY 2020 U. S. Department of Justice Annual Financial Statements**

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 25. Reclassification of Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position for FR Compilation Process (continued)**

FY 2020 Department of Justice Balance Sheet		Line Items Used to Prepare FY 2020 Government-wide Balance Sheet				
Financial Statement Line	Amounts	Dedicated Collections <sup>*</sup>	All Other Amounts	Eliminations	Total	Reclassified Financial Statement Line
<b>LIABILITIES</b>						<b>LIABILITIES</b>
<b>Intragovernmental Liabilities</b>						<b>Intragovernmental Liabilities</b>
Accounts Payable - Intra	\$ 407,931	\$ 145,103	\$ 555,207	\$ (287,450)	\$ 412,860	Accounts Payable
Accrued FECA Liabilities - Intra	280,834	9,816	471,812	-	481,628	Benefit program contributions payable
Custodial Liabilities - Intra	1,066,754	7	1,077,894	-	1,077,901	Liability to agency other than the General Fund of the U.S. Government for custodial and other non-entity assets
Other Liabilities - Intra	527,121	-	268,565	(2,535)	266,030	Liability for Advances and Prepayments
		937	43,284	-	44,221	Other Liabilities (without reciprocals)
<b>Total Intragovernmental Liabilities</b>	<b>\$ 2,282,640</b>	<b>\$ 155,863</b>	<b>\$ 2,416,762</b>	<b>\$ (289,985)</b>	<b>\$ 2,282,640</b>	<b>Total Intragovernmental Liabilities</b>
Accounts Payable	3,627,484	2,017,019	1,610,465	-	3,627,484	Accounts Payable
Environmental and Disposal Liabilities	76,951	-	76,951	-	76,951	Environmental and Disposal Liabilities
Federal Employee and Veteran Benefits	1,653,281	3,083	1,650,198	-	1,653,281	Federal Employee and Veteran Benefits Payable
Accrued Payroll and Benefits	656,412	657	26,639	-	27,296	Federal Employee and Veteran Benefits Payable
Accrued Annual and Compensatory Leave Liabilities	1,126,187	40,719	1,079,884	-	1,120,603	Federal Employee and Veteran Benefits Payable
Accrued Grant Liabilities	625,785					
Deferred Revenue	740,123					
Seized Cash and Monetary Instruments	2,429,647					
Contingent Liabilities	91,128	1,181,227	7,195,578	-	8,376,805	Other Liabilities
Radiation Exposure Compensation Act Liabilities	102,395					
September 11th Victim Compensation Fund Liabilities	3,023,169					
United States Victims of State Sponsored Terrorism Act Liabilities	146,201					
Other Liabilities	583,657					
<b>Total with the public</b>	<b>\$ 14,882,420</b>	<b>\$ 3,242,705</b>	<b>\$ 11,639,715</b>	<b>\$ -</b>	<b>\$ 14,882,420</b>	<b>Total with the public</b>
<b>Total Liabilities</b>	<b>\$ 17,165,060</b>	<b>\$ 3,398,568</b>	<b>\$ 14,056,477</b>	<b>\$ (289,985)</b>	<b>\$ 17,165,060</b>	<b>Total Liabilities</b>
<b>NET POSITION</b>						<b>NET POSITION</b>
Unexpended Appropriations – Funds from Dedicated Collections	\$ 2,877	\$ 2,877	\$ -	\$ -	\$ 2,877	Unexpended Appropriations – Funds from Dedicated Collections
Cumulative Results of Operations – Funds from Dedicated Collections	12,897,907	12,897,907	-	-	12,897,907	Cumulative Results of Operations – Funds from Dedicated Collections
Unexpended Appropriations – All Other Funds	16,619,046	-	16,619,046	-	16,619,046	Unexpended Appropriations – All Other Funds
Cumulative Results of Operations – All Other Funds	4,781,355	-	4,781,355	-	4,781,355	Cumulative Results of Operations – All Other Funds
<b>Total Net Position</b>	<b>\$ 34,301,185</b>	<b>\$ 12,900,784</b>	<b>\$ 21,400,401</b>	<b>\$ -</b>	<b>\$ 34,301,185</b>	<b>Total Net Position</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 51,466,245</b>	<b>\$ 16,299,352</b>	<b>\$ 35,456,878</b>	<b>\$ (289,985)</b>	<b>\$ 51,466,245</b>	<b>Total Liabilities &amp; Net Position</b>

These notes are an integral part of the financial statements

***FY 2020 U. S. Department of Justice Annual Financial Statements***

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

**Note 25. Reclassification of Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position for FR Compilation Process (continued)**

FY 2020 Department of Justice Statement of Net Cost		Line Items Used to Prepare FY 2020 Government-wide Statement of Net Cost				
Financial Statement Line	Amounts	Dedicated Collections	All Other Amounts	Eliminations	Total	Reclassified Financial Statement Line
<b>Non-Federal Costs</b>						<b>Non-Federal Costs</b>
Non-Federal Gross Cost	\$ 32,038,020	\$ 4,948,551	\$ 27,089,469	\$ -	\$ 32,038,020	Non-Federal Gross Cost
<b>Total Non-Federal Costs</b>	<b>32,038,020</b>	<b>4,948,551</b>	<b>27,089,469</b>	<b>-</b>	<b>32,038,020</b>	<b>Total Non-Federal Costs</b>
<b>Intragovernmental Costs</b>						<b>Intragovernmental Costs</b>
	9,103,078	\$ 150,573	\$ 4,063,703	\$ -	\$ 4,214,276	Benefit program costs
		30,958	805,622	(17,091)	819,489	Imputed costs
		589,987	3,931,638	(1,139,180)	3,382,445	Buy/sell cost
		-	173,576	-	173,576	Purchase of Other Assets
		-	71	-	71	Borrowing and other interest expense
		-	(173,576)	-	(173,576)	Purchase of assets offset (RC 24) / 2
		17,618	669,179	-	686,797	Other expenses
<b>Total Intragovernmental Costs</b>	<b>9,103,078</b>	<b>789,136</b>	<b>9,470,213</b>	<b>(1,156,271)</b>	<b>9,103,078</b>	<b>Total Intragovernmental Costs</b>
<b>Total Gross Costs</b>	<b>\$ 41,141,098</b>	<b>\$ 5,737,687</b>	<b>\$ 36,559,682</b>	<b>\$ (1,156,271)</b>	<b>\$ 41,141,098</b>	<b>Total Reclassified Gross Costs</b>
<b>Non-Federal Earned Revenue</b>						<b>Non-Federal Earned Revenue</b>
Non-Federal Earned Revenue	1,891,291	1,211,130	680,161	-	1,891,291	Non-Federal Earned Revenue
<b>Total Non-Federal Earned Revenue</b>	<b>1,891,291</b>	<b>1,211,130</b>	<b>680,161</b>	<b>-</b>	<b>1,891,291</b>	<b>Total Non-Federal Earned Revenue</b>
<b>Intragovernmental Revenue</b>						<b>Intragovernmental Revenue</b>
	1,247,676	14,336	2,367,562	(1,139,180)	1,242,718	Buy/sell revenue (exchange) (RC 24) - Footnote 2
		906	4,052	-	4,958	Federal Securities Interest Revenue Including Associated Gains/Losses (Exchange)
<b>Total Intragovernmental Earned Revenue</b>	<b>1,247,676</b>	<b>15,242</b>	<b>2,371,614</b>	<b>(1,139,180)</b>	<b>1,242,676</b>	<b>Total Intragovernmental Earned Revenue</b>
<b>Total Earned Revenue</b>	<b>\$ 3,138,967</b>	<b>\$ 1,226,372</b>	<b>\$ 3,051,775</b>	<b>\$ (1,139,180)</b>	<b>\$ 3,138,967</b>	<b>Total Reclassified Earned Revenue</b>
<b>Net Cost</b>	<b>\$ 38,002,131</b>	<b>\$ 4,511,315</b>	<b>\$ 33,507,907</b>	<b>\$ (17,091)</b>	<b>\$ 38,002,131</b>	<b>Net Cost</b>
<b>Exchange Statement of Custodial Activity</b>						<b>Exchange Statement of Custodial Activity</b>
<b>Exchange Custodial Collections from SCA</b>	<b>\$ 15,519</b>	<b>\$ -</b>	<b>\$ 15,519</b>	<b>\$ -</b>	<b>\$ 15,519</b>	<b>Miscellaneous Earned Revenues</b>
Total Exchange Custodial Collections	\$ 15,519	-	\$ 15,519	-	\$ 15,519	Total Reclassified Exchange Custodial Collections
Disposition of Exchange Custodial Collections from SCA	(15,519)	-	(15,519)	-	(15,519)	Non-Entity Custodial Collections Transferred to the General Fund
<b>Total Disposition of Exchange Custodial Collections</b>	<b>\$ (15,519)</b>	<b>\$ -</b>	<b>\$ (15,519)</b>	<b>\$ -</b>	<b>\$ (15,519)</b>	<b>Total Reclassified Disposition of Custodial Collections</b>

These notes are an integral part of the financial statements



**FY 2020 U. S. Department of Justice Annual Financial Statements**

**Notes to the Principal Financial Statements**  
(Dollars in Thousands, Except as Noted)

**Note 25. Reclassification of Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position for FR Compilation Process (continued)**

FY 2020 Department of Justice SCNP		Line Items Used to Prepare FY 2020 Government-wide SCNP				
Financial Statement Line	Amounts	Dedicated Collections	All Other Amounts	Eliminations	Total	Reclassified Financial Statement Line
<b>Unexpended Appropriations, Beginning Balance</b>	<b>\$ 16,097,423</b>	<b>\$ 53,764</b>	<b>\$ 16,043,659</b>	<b>\$ -</b>	<b>\$ 16,097,423</b>	<b>Unexpended Appropriations, Beginning Balance</b>
Appropriations Received	33,762,221	65,182	33,697,039	-	33,762,221	Appropriations received as adjusted (rescissions and other adjustments) (RC 41) /1
Appropriations Transferred In/Out	948,064	-	1,642,422	(536,783)	1,105,639	Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) /1
		-	(694,358)	536,783	(157,575)	Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) /1
Other Adjustments	(216,466)	-	(216,466)	-	(216,466)	Appropriations received as adjusted (rescissions and other adjustments) (RC 41) /1
Appropriations Used	(33,969,319)	(116,069)	(33,853,250)	-	(33,969,319)	Appropriations used (RC 39)
<b>Total Budgetary Financing Sources</b>	<b>\$ 524,500</b>	<b>(50,887)</b>	<b>\$ 575,387</b>	<b>-</b>	<b>\$ 524,500</b>	<b>Total Reclassified Budgetary Financing Sources</b>
<b>Total Unexpended Appropriations</b>	<b>\$ 16,621,923</b>	<b>\$ 2,877</b>	<b>\$ 16,619,046</b>	<b>\$ -</b>	<b>\$ 16,621,923</b>	<b>Total Reclassified Unexpended Appropriations</b>
<b>Cumulative Results of Operation</b>						<b>Cumulative Results of Operation</b>
<b>Cumulative Results, Beginning Balance</b>	<b>\$ 18,658,177</b>	<b>\$ 15,399,181</b>	<b>\$ 3,258,996</b>	<b>\$ -</b>	<b>\$ 18,658,177</b>	<b>Cumulative Results, Beginning Balance</b>
<b>Other Budgetary Financing Sources</b>						<b>Other Budgetary Financing Sources</b>
Appropriations expended	33,969,319	116,069	33,853,250	-	33,969,319	Appropriations expended (RC 38) - Footnote 1
						<b>Non-Federal Non-Exchange Revenues</b>
Non-Exchange Revenues	583,068	504,170	172	-	504,342	Other taxes and receipts
		504,170	172	-	504,342	<b>Total Non-Federal Non-Exchange Revenues</b>
						<b>Intragovernmental Non-Exchange Revenue</b>
		78,726	-	-	78,726	Federal Securities Interest Revenue, including Associated Gains/Losses (Non-Exchange)
		78,726	-	-	78,726	<b>Total Intragovernmental Non-Exchange Revenue</b>
Donations and Forfeitures of Cash and Cash Equivalents	1,179,995	1,179,990	\$	-	1,179,995	Other taxes and receipts
Transfers In/Out w/o Reimbursement – Budgetary	(78,954)	16,996	135,831	(45,454)	107,373	Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) Footnote 1
		(472,102)	(45,244)	45,454	(471,892)	Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) Footnote 1
		-	350,565	(65,000)	285,565	Expenditure transfers-in of Financing Sources
			(65,000)	65,000	-	Expenditure transfers-out of Financing Sources
Other Adjustments	(141)	-	(141)	-	(141)	Revenue and Other Financing Sources - Cancellations (RC 36)
<b>Other Financing Sources</b>						<b>Other Financing Sources</b>
Donations and Forfeitures of Property	565,757	565,757	-	-	565,757	Other taxes and receipts
Transfers-In/Out Without Reimbursement	(592)	-	306,727	(10,888)	295,839	Transfers-in without reimbursement (RC 18) - Footnote 1
		(4,780)	(302,539)	10,888	(296,431)	Transfers-out without reimbursement (RC 18) - Footnote 1
Imputed Financing	819,489	30,957	805,623	(17,091)	819,489	Imputed financing sources (RC 25) - Footnote 1
Other Financing Sources	(14,725)	(5,738)	(9,083)	-	(14,821)	Non-entity collections transferred to the General Fund of the U.S. Government (RC 44)
		(4)	100	-	96	Accrual for non-entity amounts to be collected and transferred to the General Fund of the U.S. Government (RC 48)
<b>Total Financing Sources</b>	<b>\$ 37,023,216</b>	<b>\$ 2,010,041</b>	<b>\$ 35,030,266</b>	<b>\$ (17,091)</b>	<b>\$ 37,023,216</b>	<b>Total Financing Sources</b>
<b>Net Cost of Operations</b>	<b>(38,002,131)</b>	<b>(4,511,315)</b>	<b>(33,507,907)</b>	<b>17,091</b>	<b>(38,002,131)</b>	<b>Net Cost of Operations</b>
<b>Net Change</b>	<b>(978,915)</b>	<b>(2,501,274)</b>	<b>1,522,359</b>	<b>-</b>	<b>(978,915)</b>	<b>Net Change</b>
<b>Ending Balance – Cumulative Results of Operations</b>	<b>\$ 17,679,262</b>	<b>\$ 12,897,907</b>	<b>\$ 4,781,355</b>	<b>\$ -</b>	<b>\$ 17,679,262</b>	<b>Ending Balance – Cumulative Results of Operations</b>
<b>Total Net Position</b>	<b>\$ 34,301,185</b>	<b>\$ 12,900,784</b>	<b>\$ 21,400,401</b>	<b>\$ -</b>	<b>\$ 34,301,185</b>	<b>Total Net Position</b>
<b>Statement of Custodial Activity</b>						<b>Statement of Custodial Activity</b>
Non-Exchange Custodial Collections from the SCA	\$ 14,005,785	\$ -	\$ 14,005,785	\$ -	\$ 14,005,785	Other Taxes and Receipts
<b>Total Non-Exchange Custodial Collections</b>	<b>\$ 14,005,785</b>	<b>\$ -</b>	<b>\$ 14,005,785</b>	<b>\$ -</b>	<b>\$ 14,005,785</b>	<b>Total Reclassified Non-Exchange Custodial Collections</b>
		-	(9,329,509)	-	(9,329,509)	Custodial Collections Transferred to a TAS Other than the General Fund
Disposition of Non-Exchange Custodial Collections from the SCA	(14,005,785)	-	(4,606,825)	-	(4,606,825)	Non-Entity Custodial Collections Transferred to the General Fund
		-	867,020	-	867,020	Accrual for Custodial Collections Yet to be Transferred to a TAS Other than the General Fund
		-	(936,471)	-	(936,471)	Other Taxes and Receipts
<b>Total Disposition of Non-Exchange Custodial Collections</b>	<b>\$ (14,005,785)</b>	<b>\$ -</b>	<b>\$ (14,005,785)</b>	<b>\$ -</b>	<b>\$ (14,005,785)</b>	<b>Total Reclassified Disposition of Non-Exchange Custodial Collections</b>

These notes are an integral part of the financial statements

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

**Note 25. Reclassification of Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position for FR Compilation Process (continued)**

FY 2019 U.S. Department of Justice Balance Sheet		Line Items Used to Prepare the FY 2019 Government-wide Balance Sheet	
Financial Statement Line	Amounts	Amounts	Reclassified Financial Statement Line
<b>ASSETS:</b>			<b>ASSETS:</b>
<b>Intragovernmental Assets:</b>			<b>Intragovernmental Assets:</b>
FBWT	\$ 39,379,340	\$ 39,379,340	FBWT
Investments, Net	3,665,946	3,665,440	Federal Investments
		506	Interest Receivable – Investments
Accounts Receivable, Net	659,563	436,804	Accounts Receivable
		222,778	Transfers Receivable
Other assets	157,082	156,971	Advances to Others and Prepayments
		92	Other assets
<b>Total Intra-Governmental Assets</b>	<b>\$ 43,861,931</b>	<b>\$ 43,861,931</b>	<b>Total Intra-Governmental Assets</b>
<b>Non-Federal Assets</b>			<b>Non-Federal Assets</b>
Cash and Other Monetary Assets	\$ 2,409,814	\$ 2,409,814	Cash and Other Monetary Assets
Accounts Receivable, Net	168,927	168,927	Accounts and Taxes Receivable, Net
Inventory and Related Property, Net	144,608	281,383	Inventory and Related Property, Net
General PP&E, Net	8,715,749	8,715,749	PP&E, Net
Other – Forfeited Property	136,774		Other Assets
Other – Advances and Prepayments	327,308	330,841	Advances and Prepayments
Other Assets	3,534		
<b>Total Non-Federal Assets</b>	<b>\$ 11,906,714</b>	<b>\$ 11,906,714</b>	<b>Total Non-Federal Assets</b>
<b>Total Assets</b>	<b>\$ 55,768,645</b>	<b>\$ 55,768,645</b>	<b>Total Assets</b>
<b>LIABILITIES</b>			<b>LIABILITIES</b>
<b>Intragovernmental Liabilities:</b>			<b>Intragovernmental Liabilities:</b>
Accounts Payable	\$ 402,790	\$ 413,388	Accounts Payable
Other – Advances and Deferred Revenue		213,395	Advances from Others and Deferred Credits
Other – Accrued FECA	279,206		
Other – Custodial Liability	1,907,412	1,906,490	Liability to the GF for Custodial and Other Non-Entity Assets
		435,762	Benefit Program Contributions Payable
Other Liabilities	411,631	3,127	Other liabilities
		28,877	Other liabilities
<b>Total Intra-Governmental Liabilities</b>	<b>\$ 3,001,039</b>	<b>\$ 3,001,039</b>	<b>Total Intra-Governmental Liabilities</b>

These notes are an integral part of the financial statements

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

**Note 25. Reclassification of Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position for FR Compilation Process (continued)**

<b>Non-Federal Liabilities</b>			<b>Non-Federal Liabilities</b>
Accounts Payable	4,238,855	4,238,854	Accounts Payable
Federal Employee and Veteran Benefits	1,811,346	1,832,925	Federal Employee and Veteran Benefits Payable
Environmental and Disposal Liabilities	75,881	75,881	Environmental and Disposal Liabilities
Accrued Payroll and Benefits	532,909	11,864,346	Other Liabilities
Accrued Annual and Compensatory Leave Liability	959,989		
Contingent Liabilities	69,775		
Deferred Revenue	761,873		
Other - Accrued Grant Liabilities	843,398		
Seized Cash and Monetary Instruments	2,477,002		
Radiation Exposure Compensation Act Liabilities	174,659		
September 11th VCF Liabilities	4,316,410		
VSST Act Liabilities	1,166,312		
Other Liabilities	583,597		
<b>Total Non-Federal Liabilities</b>	<b>\$ 18,012,006</b>	<b>\$ 18,012,006</b>	<b>Total Non-Federal Liabilities</b>
<b>Total Liabilities</b>	<b>\$ 21,013,045</b>	<b>\$ 21,013,045</b>	<b>Total Liabilities</b>
<b>NET POSITION</b>			<b>NET POSITION</b>
Unexpended Appropriations – Funds from Dedicated Collections	53,764	53,764	Net Position – Funds from Dedicated Collections
Unexpended Appropriations – All Other Funds	16,043,659	16,043,659	Net Position – Funds Other than those from Dedicated Collections
Cumulative Results of Operations – Funds from Dedicated Collections	15,399,181	15,399,181	Net Position – Funds from Dedicated Collections
Cumulative Results of Operations – All Other Funds	3,258,996	3,258,996	Net Position – Funds Other than those from Dedicated Collections
Total Net Position	\$ 34,755,600	\$ 34,755,600	Total Net Position
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 55,768,645</b>	<b>\$ 55,768,645</b>	<b>Total Liabilities &amp; Net Position</b>

These notes are an integral part of the financial statements

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

**Note 25. Reclassification of Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position for FR Compilation Process (continued)**

FY 2019 U.S. Department of Justice Statement of Net Cost		Line Items Used to Prepare the FY 2019 Government-wide Statement of Net Cost	
Financial Statement Line	Amounts	Amounts	Reclassified Financial Statement Line
Gross Costs	\$ 42,799,927	\$ 34,009,543	Non-Federal Costs
		3,751,785	Benefit Program Costs
		1,051,359	Imputed Costs
		3,332,863	Buy/Sell Costs
		137,258	Purchase of Assets
		67	Borrowing and Other Interest Expense
		654,310	Other Expenses (w/o Reciprocals)
		(137,258)	Purchase of Assets Offset
<b>Total Gross Costs</b>	<b>\$ 42,799,927</b>	<b>\$ 42,799,927</b>	<b>Total Gross Costs</b>
Earned Revenue	\$ 2,999,584	\$ 1,620,341	Non-Federal Earned Revenue
		1,239,426	Buy/Sell Revenue
		10,232	Federal Securities Interest Revenue Including Associated Gains/Losses (Exchange)
		129,585	Collections Transferred in to a TAS Other than the General Fund - Exchange
<b>Total Earned Revenue</b>	<b>\$ 2,999,584</b>	<b>\$ 2,999,584</b>	<b>Total Earned Revenue</b>
<b>Net Cost of Operations</b>	<b>\$ 39,800,343</b>	<b>\$ 39,800,343</b>	<b>Net Cost of Operations</b>
<b>Statement of Custodial Activity - Exchange</b>			
Exchange Custodial Collections from the SCA	\$ 19,470	\$ 19,470	Miscellaneous Earned Revenues
Disposition of Exchange Custodial Collections from the SCA	(19,470)	(17,406)	Custodial Collections for Others Transferred to the General Fund
		(2,064)	Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund
<b>Total Disposition of Exchange Custodial Collection</b>	<b>\$ (19,470)</b>	<b>\$ (19,470)</b>	<b>Total Reclassified Disposition of Custodial Collections</b>

These notes are an integral part of the financial statements

***FY 2020 U. S. Department of Justice Annual Financial Statements***

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

**Note 25. Reclassification of Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position for FR Compilation Process (continued)**

FY 2019 U.S. Department of Justice Statement of Changes in Net Position		Line Items Used to Prepare the FY 2019 Government-wide Statement of Operations and Changes in the Net Position	
Financial Statement Line	Amounts	Amounts	Reclassified Financial Statement Line
<b>UNEXPENDED APPROPRIATIONS</b>			<b>UNEXPENDED APPROPRIATIONS</b>
Unexpended Appropriations, Beginning Balance	\$ 16,338,398	\$ 16,338,398	Net Position, Beginning of Period
Appropriations Received	31,354,708	31,354,708	Appropriations received as adjusted
Other Adjustments	(168,329)	(168,329)	Appropriations received as adjusted
Appropriations Transferred In/Out	970,698	1,069,872	Non-expenditure transfers-in of unexpended appropriations and financing sources
		(99,174)	Non-expenditure transfers-out of unexpended appropriations and financing sources
Total Appropriations Transferred In/Out	970,698	970,698	Total Reclassified Appropriations Transferred In/Out
Appropriations Used	(32,398,052)	(32,398,052)	Appropriations used
<b>Total Unexpended Appropriations</b>	<b>\$ 16,097,423</b>	<b>\$ 16,097,423</b>	<b>Net Position, End of Period</b>
<b>CUMULATIVE RESULTS OF OPERATIONS</b>			<b>CUMULATIVE RESULTS OF OPERATIONS</b>
Cumulative Results, Beginning Balance	\$ 22,255,870	\$ 22,255,870	Net Position, Beginning of Period
Other Adjustments	(903,236)	(903,236)	Collections for others transferred to the General Fund of the U.S. Government
Appropriations Used	32,398,052	32,398,052	Appropriations Expended
Non-Exchange Revenues	909,202	497,066	Other Taxes and Receipts
		169,030	Federal Securities Interest Revenue, including Associated Gains/Losses
		11	Borrowings and Other Interest Revenue
		243,095	Collections transferred into a TAS Other Than the General Fund of the U.S. Government
Total Non-Exchange Revenues	909,202	909,202	Total Reclassified Non-Exchange Revenues
Donations and Forfeitures of Cash and Cash Equivalents	2,515,615	2,515,615	Other Taxes and Receipts
Transfers In/Out w/o Reimbursement – Budgetary	(119,250)	983,638	Non-expenditure transfers-in of unexpended appropriations and financing sources
		(1,410,301)	Non-expenditure transfers-out of unexpended appropriations and financing sources
		307,413	Expenditure transfers-in of financing sources
<b>Total Transfers-In/Out w/o Reimbursement – Budgetary</b>	<b>(119,250)</b>	<b>(119,250)</b>	<b>Total Reclassified Transfers-In/Out w/o Reimbursement – Budgetary</b>
Donations and Forfeitures of Property	360,258	360,258	Other Taxes and Receipts (Non-Federal)
Transfers In/Out Without Reimbursement	1,554	4,076,739	Transfers-in without reimbursement
		(4,075,185)	Transfers-out without reimbursement
Imputed Financing	1,051,358	1,051,358	Imputed financing sources
Other Financing Sources	(10,903)	(10,342)	Non-entity collections transferred to the General Fund of the U.S. Government
		(561)	Accrual for non-entity amounts to be collected and transferred to the General Fund of the U.S. Government
<b>Total Financing Sources</b>	<b>\$ 36,202,650</b>	<b>\$ 36,202,650</b>	<b>Total Financing Sources</b>
<b>Net Cost of Operations</b>	<b>(39,800,343)</b>	<b>(39,800,343)</b>	<b>Net Cost of Operations</b>
<b>Net Change</b>	<b>(3,597,693)</b>	<b>(3,597,693)</b>	<b>Net Change</b>
<b>Ending Balance – Cumulative Results of Operations</b>	<b>\$ 18,658,177</b>	<b>\$ 18,658,177</b>	<b>Net Position – Ending Balance Cumulative Results</b>
<b>Total Net Position</b>	<b>\$ 34,755,600</b>	<b>\$ 34,755,600</b>	<b>Total Net Position</b>
<b>Statement of Custodial Activity - Non-Exchange</b>			<b>Non-Exchange Statement of Custodial Activity</b>
Non-Exchange Custodial Collections from the SCA	\$ 9,622,363	\$ 9,622,363	Other Taxes and Receipts
Total Reclassified Non-Exchange Custodial Collections	\$ 9,622,363	\$ 9,622,363	Total Reclassified Non-Exchange Custodial Collections
Disposition of Non-Exchange Custodial Collections from the SCA	(9,622,363)	(4,666,474)	Custodial Collections Transferred to a TAS Other than the General Fund
		(181,720)	Accrual for Custodial Collections Yet to be Transferred to a TAS Other than the General Fund
		(4,369,086)	Non-Entity Custodial Collections Transferred to the General Fund
		(405,083)	Other Taxes and Receipts
<b>Total Disposition of Non-Exchange Custodial Collections</b>	<b>\$ (9,622,363)</b>	<b>\$ (9,622,363)</b>	<b>Total Reclassified Disposition of Non-Exchange Custodial Collections</b>

These notes are an integral part of the financial statements

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**Note 26. Compensation Funds**

**Radiation Exposure Compensation Act**

On October 15, 1990, Congress passed the Radiation Exposure Compensation Act (RECA), 42 U.S.C. § 2210 note (2012), providing for compassionate payments to individuals who contracted certain cancers and other serious diseases as a result of their exposure to radiation released during above-ground nuclear weapons tests or as a result of their exposure to radiation during employment in underground uranium mines. Implementing regulations were issued by the Department and published in the Federal Register on April 10, 1992, establishing procedures to resolve claims in a reliable, objective, and non-adversarial manner, with little administrative cost to the United States or to the person filing the claim. Revisions to the regulations, published in the Federal Register on March 22, 1999, served to greater assist claimants in establishing entitlement to an award.

On July 10, 2000, the Radiation Exposure Compensation Act Amendments of 2000, P.L. 106-245, was enacted. Some of the widespread changes include new claimant populations, additional compensable diseases, lower radiation exposure thresholds, modified medical documentation requirements, and removal of certain disease restrictions. Pursuant to the 2000 Amendments, the Department was directed to issue implementing regulations. The Department published two related rulemakings in the Federal Register to implement the legislation.

Subsequent action by Congress required modification to those rulemakings. Therefore, the Department published a “final” rule in the Federal Register on March 23, 2004, which went into effect on April 22, 2004.

There are now five categories of claimants: uranium miners, uranium millers, ore transporters, downwinders, and onsite participants. Each category requires similar eligibility criteria: if claimants can demonstrate that they contracted a compensable disease after working or residing in a designated location for a specified period of time, they qualify for compensation.

The enactment of two pieces of legislation changed the funding sources for RECA claimants. The National Defense Authorization Act for FY 2005 requires that RECA Section 5 claimants (uranium miners, millers, and ore transporters) be paid out of the Department of Labor’s (Labor) Energy Employees Occupational Illness Compensation Fund. The RECA Section 5 liability of \$316,993 as of March 30, 2004, was transferred to Labor during FY 2005. The RECA Fund began exclusively paying RECA Section 4 claimants (downwinders and on-site participants) in FY 2005. The Consolidated Appropriations Act for 2005, contains language that made funding for the RECA Trust Fund mandatory and indefinite beginning in FY 2006.

The OBDs recognized liabilities of \$102,395 and \$174,659 for estimated future benefits payable by the Department as of September 30, 2020 and 2019, respectively, from FY 2020 through FY 2023. The estimated liability is based on activity between FYs 2007-2019. Key factors in determining future liability include trends in the number of claims filed, trends in the percentage of claims adjudicated, and trends in the percentage of claims approved.

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**Note 26. Compensation Funds (continued)**

**United States Victims of State Sponsored Terrorism Fund**

The Consolidated Appropriations Act of 2016, Public Law 114-113 (“Justice for United States Victims of State Sponsored Terrorism Act”), codified at 34 U.S.C. § 20144 (formerly codified at 42 U.S.C. § 10609) (2015) (the “Act”), established the U.S. Victims of State Sponsored Terrorism Fund (“USVSST Fund”) to provide compensation to individuals harmed as a result of an international act of terrorism by a state sponsor of terrorism. The USVSST Fund awards compensation to victims who have final judgments issued under the Foreign Sovereign Immunities Act by U.S. district courts against a state sponsor of terrorism, as well as to hostages held at the U.S. Embassy in Tehran, Iran from November 4, 1979 through January 20, 1981, and their spouses and children.

The Act mandates that certain forfeiture proceeds, penalties, and fines be deposited into the USVSST Fund if forfeited or paid to the United States after the date of the Act’s enactment, December 18, 2015. The forfeiture proceeds, penalties, and fines qualify for deposit in the USVSST Fund if they result from criminal and civil cases and administrative actions involving prohibited transactions with state sponsors of terrorism or related conspiracies or federal offenses.

As of September 30, 2020 and September 30, 2019, the USVSST Fund recognized liabilities for future claims amounted to \$146.2 million and \$1.166 billion, respectively.

**September 11th Victim Compensation Fund**

On December 18, 2015, the James Zadroga 9/11 Health and Compensation Act of 2010 was reauthorized (Reauthorized Zadroga Act, Public Law 114-113), extending the September 11th Victim Compensation Fund (VCF) for 5 years. The Reauthorized Zadroga Act extended the time for individuals to submit new claims – as well as amendments on existing claims – until December 18, 2020, and increased total funding by an additional \$4,600,000. The additional funding became available in October 2016. The Reauthorized Zadroga Act also made changes to the method in which the fund calculates awards for claimants receiving award determination letters dated on or after December 17, 2015. This included limiting the amount of non-economic loss that could be awarded, eliminating claims for future out-of-pocket medical expenses, and capping the gross annual income level that can be used when calculating future economic loss.

On July 29, 2019, the President signed into law The Never Forget the Heroes: James Zadroga, Ray Pfeifer, and Luis Alvarez Permanent Authorization of the September 11th Victim Compensation Fund. The VCF Permanent Authorization Act extends the VCF’s claim filing deadline from December 18, 2020, to October 1, 2090, and appropriates such funds as may be necessary to pay all approved claims.

The VCF meets the criteria of a government-acknowledged event as defined by FASAB SFFAS No.5, *Accounting for Liabilities of the Federal Government*. The OBDs recognized liabilities of \$3.023 billion and \$4.316 billion for estimated future benefits payable by the Department as of September 30, 2020 and 2019. In accordance with SFFAS No. 5, the September 30, 2020 liability for non-exchange transactions is based on unreported amounts due or estimated amount of claimants that will meet the eligibility criteria submitted by September 30, 2020.

**Notes to the Principal Financial Statements**  
**(Dollars in Thousands, Except as Noted)**

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**Note 26. Compensation Funds (continued)**

The Department recognizes there are uncertainties that will influence future claims submitted beyond those submitted by September 30, 2020 including:

- Determining the ultimate number of individuals impacted by the events of September 11, 2001, and the number that will seek treatment and file a claim seeking compensation for injury or death.
- Determining the number of individuals who will die as a result of a 9/11-related illness.
- Determining the future cancer incidence rates in the affected population.
- Future conditions approved by the WTC Health program: the WTC Health Program conducts ongoing research into conditions that may be presumptively tied to an individual's exposure. Should new conditions be added to the WTC Health Program's list of conditions, these same conditions will be added to the VCF's list of conditions eligible for compensation. The WTC Health Program is currently conducting research in several areas, including autoimmune disorders and cardiac disease. The addition of one or more new conditions could open the VCF to claims from an entirely new population of individuals or amendments from current claimants suffering from a new condition or a loss tied to a new condition.
- Ability to amend a claim at any point until October 1, 2090: the VCF allows a claimant to amend a claim at any time if the individual is certified for a new condition, suffers a new loss (such as a new disability), or dies of an eligible condition after previously being compensated on a personal injury claim.



# U.S. DEPARTMENT OF JUSTICE

## REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)



**U. S. Department of Justice**  
**Combining Statement of Budgetary Resources**  
**For the Fiscal Year Ended September 30, 2020**

Dollars in Thousands	AFF/SADF		ATF		BOP		DEA		FBI		FPI		OBDs		OJP		USMS		Combined	
<b>Budgetary Resources</b>																				
Unobligated Balance from Prior Year Budget Authority, Net (discretionary and (Note 20)	\$	1,242,130	\$	205,184	\$	1,222,382	\$	561,367	\$	2,247,284	\$	211,624	\$	5,225,944	\$	688,668	\$	249,748	\$	11,854,331
Appropriations (discretionary and mandatory)		1,765,276		1,400,435		7,878,000		2,741,909		9,903,407		-		6,342,484		5,248,770		3,944,907		39,225,188
Spending Authority from Offsetting Collections (discretionary and mandatory)		17,551		89,373		353,431		29,301		1,065,926		615,306		2,523,162		216,302		89,322		4,999,674
<b>Total Budgetary Resources</b>	<b>\$</b>	<b>3,024,957</b>	<b>\$</b>	<b>1,694,992</b>	<b>\$</b>	<b>9,453,813</b>	<b>\$</b>	<b>3,332,577</b>	<b>\$</b>	<b>13,216,617</b>	<b>\$</b>	<b>826,930</b>	<b>\$</b>	<b>14,091,590</b>	<b>\$</b>	<b>6,153,740</b>	<b>\$</b>	<b>4,283,977</b>	<b>\$</b>	<b>56,079,193</b>
<b>Status of Budgetary Resources</b>																				
New Obligations and Upward Adjustments (Total)	\$	1,867,172	\$	1,507,008	\$	7,972,347	\$	3,007,276	\$	11,110,687	\$	735,919	\$	11,962,442	\$	5,711,220	\$	4,108,216	\$	47,982,287
Unobligated Balance, End of Year:																				
Apportioned, Unexpired Accounts		1,152,322		155,607		1,061,270		274,540		1,892,507		-		1,617,222		416,846		120,534		6,690,848
Exempt from Apportionment, Unexpired Accounts		-		-		51,945		-		-		91,011		-		-		-		142,956
Unapportioned, Unexpired Accounts		5,463		18,621		-		109		2,472		-		270,311		25,674		-		322,650
Unexpired Unobligated Balance, End of Year		1,157,785		174,228		1,113,215		274,649		1,894,979		91,011		1,887,533		442,520		120,534		7,156,454
Expired Unobligated Balance, End of Year		-		13,756		368,251		50,652		210,951		-		241,615		-		55,227		940,452
Unobligated Balance - End of Year (Total)		1,157,785		187,984		1,481,466		325,301		2,105,930		91,011		2,129,148		442,520		175,761		8,096,906
<b>Total Status of Budgetary Resources</b>	<b>\$</b>	<b>3,024,957</b>	<b>\$</b>	<b>1,694,992</b>	<b>\$</b>	<b>9,453,813</b>	<b>\$</b>	<b>3,332,577</b>	<b>\$</b>	<b>13,216,617</b>	<b>\$</b>	<b>826,930</b>	<b>\$</b>	<b>14,091,590</b>	<b>\$</b>	<b>6,153,740</b>	<b>\$</b>	<b>4,283,977</b>	<b>\$</b>	<b>56,079,193</b>
<b>Outlays, Net</b>																				
Outlays, Net (Total) (discretionary and mandatory)	\$	2,364,053	\$	1,352,273	\$	7,675,619	\$	2,812,491	\$	9,822,566	\$	87,011	\$	8,367,725	\$	5,029,403	\$	3,852,557	\$	41,363,698
Less: Distributed Offsetting Receipts		89,062		236		7,489		427,631		3		-		393,346		-		519		918,286
Agency Outlays, Net (discretionary and mandatory)	<b>\$</b>	<b>2,274,991</b>	<b>\$</b>	<b>1,352,037</b>	<b>\$</b>	<b>7,668,130</b>	<b>\$</b>	<b>2,384,860</b>	<b>\$</b>	<b>9,822,563</b>	<b>\$</b>	<b>87,011</b>	<b>\$</b>	<b>7,974,379</b>	<b>\$</b>	<b>5,029,403</b>	<b>\$</b>	<b>3,852,038</b>	<b>\$</b>	<b>40,445,412</b>

**U. S. Department of Justice**  
**Combining Statement of Budgetary Resources**  
**For the Fiscal Year Ended September 30, 2019**

Dollars in Thousands	AFF/SADF	ATF	BOP	DEA	FBI	FPI	OBDs	OJP	USMS	Combined
<b>Budgetary Resources</b>										
Unobligated Balance from Prior Year Budget Authority, Net (discretionary and mandatory) (Note 20)	\$ 1,272,275	\$ 225,049	\$ 1,027,361	\$ 597,614	\$ 2,498,401	\$ 177,127	\$ 6,237,712	\$ 903,809	\$ 311,126	\$ 13,250,474
Appropriations (discretionary and mandatory)	1,498,726	1,316,999	7,542,400	2,709,531	9,455,067	-	6,958,889	4,909,901	3,613,553	38,005,066
Spending Authority from Offsetting Collections (discretionary and mandatory)	19,021	66,737	379,792	35,601	1,151,339	717,578	2,337,382	282,875	82,143	5,072,468
<b>Total Budgetary Resources</b>	<b>\$ 2,790,022</b>	<b>\$ 1,608,785</b>	<b>\$ 8,949,553</b>	<b>\$ 3,342,746</b>	<b>\$ 13,104,807</b>	<b>\$ 894,705</b>	<b>\$ 15,533,983</b>	<b>\$ 6,096,585</b>	<b>\$ 4,006,822</b>	<b>\$ 56,328,008</b>
<b>Status of Budgetary Resources</b>										
New Obligations and Upward Adjustments (Total)	\$ 1,618,355	\$ 1,414,019	\$ 7,755,047	\$ 2,896,820	\$ 11,028,402	\$ 683,081	\$ 10,788,563	\$ 5,667,422	\$ 3,853,059	\$ 45,704,768
Unobligated Balance, End of Year:										
Apportioned, Unexpired Accounts	394,334	182,031	809,529	425,384	1,768,373	-	3,432,896	386,468	125,844	7,524,859
Exempt from Apportionment, Unexpired Accounts	-	-	48,345	-	-	211,624	-	-	-	259,969
Unapportioned, Unexpired Accounts	777,333	-	-	-	25,410	-	1,067,962	42,695	-	1,913,400
Unexpired Unobligated Balance, End of Year	1,171,667	182,031	857,874	425,384	1,793,783	211,624	4,500,858	429,163	125,844	9,698,228
Expired Unobligated Balance, End of Year	-	12,735	336,632	20,542	282,622	-	244,562	-	27,919	925,012
Unobligated Balance - End of Year (Total)	1,171,667	194,766	1,194,506	445,926	2,076,405	211,624	4,745,420	429,163	153,763	10,623,240
<b>Total Status of Budgetary Resources</b>	<b>\$ 2,790,022</b>	<b>\$ 1,608,785</b>	<b>\$ 8,949,553</b>	<b>\$ 3,342,746</b>	<b>\$ 13,104,807</b>	<b>\$ 894,705</b>	<b>\$ 15,533,983</b>	<b>\$ 6,096,585</b>	<b>\$ 4,006,822</b>	<b>\$ 56,328,008</b>
<b>Outlays, Net</b>										
Outlays, Net (Total) (discretionary and mandatory)	\$ 2,408,564	\$ 1,319,709	\$ 7,158,542	\$ 2,703,522	\$ 9,353,329	\$ (66,603)	\$ 8,015,911	\$ 3,923,377	\$ 3,619,947	\$ 38,436,298
Less: Distributed Offsetting Receipts	180,142	276	1,448	426,620	5	-	340,569	-	162	949,222
Agency Outlays, Net (discretionary and mandatory)	<b>\$ 2,228,422</b>	<b>\$ 1,319,433</b>	<b>\$ 7,157,094</b>	<b>\$ 2,276,902</b>	<b>\$ 9,353,324</b>	<b>\$ (66,603)</b>	<b>\$ 7,675,342</b>	<b>\$ 3,923,377</b>	<b>\$ 3,619,785</b>	<b>\$ 37,487,076</b>

# U.S. DEPARTMENT OF JUSTICE

OTHER INFORMATION  
(UNAUDITED)



**U. S. Department of Justice**  
**Consolidating Balance Sheet**  
**As of September 30, 2020**

Dollars in Thousands	AFF/SADF	ATF	BOP	DEA	FBI	FPI	OBDs	OJP	USMS	Eliminations	Consolidated
<b>ASSETS</b>											
Intragovernmental											
Fund Balance with Treasury	\$ 299,087	\$ 444,576	\$ 2,659,338	\$ 1,031,107	\$ 5,034,741	\$ 13,305	\$ 6,475,052	\$ 17,022,367	\$ 1,096,484	\$ -	\$ 34,076,057
Investments	4,402,946	-	-	-	-	286,048	324,924	-	-	-	5,013,918
Accounts Receivable	19,428	32,543	2,915	3,897	407,594	34,294	534,315	12,351	6,704	(287,450)	766,591
Other Assets	-	76	6,632	33,746	32,501	-	1,297	101,748	-	(2,535)	173,465
Total Intragovernmental	4,721,461	477,195	2,668,885	1,068,750	5,474,836	333,647	7,335,588	17,136,466	1,103,188	(289,985)	40,030,031
Cash and Other Monetary Assets	1,184,697	12,573	444	25,801	117,992	-	51	-	-	-	1,341,558
Accounts Receivable, Net	36	127	9,869	4,274	31,967	1,391	133,034	639	216	-	181,553
Inventory and Related Property, Net	-	-	21,226	17,725	-	208,132	-	-	4,857	-	251,940
Forfeited Property, Net	106,008	-	-	-	-	-	-	-	-	-	106,008
General Property, Plant and Equipment, Net	1,350	172,052	4,599,337	289,778	3,003,056	71,281	212,132	24,366	482,109	-	8,855,461
Advances and Prepayments	495	2,062	4,745	380	122,495	6,709	(8)	559,727	-	-	696,605
Other Assets	1	-	-	-	4	2,900	-	-	184	-	3,089
<b>Total Assets</b>	<b>\$ 6,014,048</b>	<b>\$ 664,009</b>	<b>\$ 7,304,506</b>	<b>\$ 1,406,708</b>	<b>\$ 8,750,350</b>	<b>\$ 624,060</b>	<b>\$ 7,680,797</b>	<b>\$ 17,721,198</b>	<b>\$ 1,590,554</b>	<b>\$ (289,985)</b>	<b>\$ 51,466,245</b>
<b>LIABILITIES</b>											
Intragovernmental											
Accounts Payable	\$ 106,704	\$ 31,168	\$ 100,178	\$ 73,825	\$ 155,703	\$ 2,031	\$ 168,331	\$ 26,871	\$ 30,570	\$ (287,450)	\$ 407,931
Accrued FECA Liabilities	-	20,276	173,001	22,330	37,116	1,374	8,164	14	18,559	-	280,834
Custodial Liabilities	-	-	31	3,927	2,512	-	1,060,284	-	-	-	1,066,754
Other Liabilities	646	12,780	85,025	22,049	159,550	184,855	45,098	5,938	13,715	(2,535)	527,121
Total Intragovernmental	107,350	64,224	358,235	122,131	354,881	188,260	1,281,877	32,823	62,844	(289,985)	2,282,640
Accounts Payable	1,973,343	42,584	343,106	73,819	347,365	43,239	344,497	60,989	398,542	-	3,627,484
Accrued Grant Liabilities	-	-	-	-	-	-	90,288	535,497	-	-	625,785
Accrued Payroll and Benefits	2,160	32,977	160,535	60,676	214,543	4,420	140,756	5,162	35,183	-	656,412
Accrued Annual and Compensatory Leave Liabilities	4,212	68,584	208,244	130,194	417,973	5,585	222,765	9,457	59,173	-	1,128,187
Federal Employee and Veteran Benefits	-	120,193	1,016,768	131,270	212,447	20,955	44,020	165	107,463	-	1,653,281
Environmental and Disposal Liabilities	-	-	72,174	-	4,777	-	-	-	-	-	76,951
Deferred Revenue	106,008	-	667	633,448	-	-	-	-	-	-	740,123
Seized Cash and Monetary Instruments	2,362,505	4,184	-	613	62,345	-	-	-	-	-	2,429,647
Contingent Liabilities	-	-	18,670	32,728	33,600	-	6,130	-	-	-	91,128
Radiation Exposure Compensation Act Liabilities	-	-	-	-	-	-	102,395	-	-	-	102,395
September 11th Victim Compensation Fund Liabilities	-	-	-	-	-	-	3,023,169	-	-	-	3,023,169
United States Victims of State Sponsored Terrorism Act Liabilities	-	-	-	-	-	-	146,201	-	-	-	146,201
Other Liabilities	-	661	518,620	19,971	24,820	5	12,679	-	6,901	-	583,657
<b>Total Liabilities</b>	<b>\$ 4,555,578</b>	<b>\$ 333,407</b>	<b>\$ 2,697,019</b>	<b>\$ 1,204,850</b>	<b>\$ 1,672,751</b>	<b>\$ 262,464</b>	<b>\$ 5,414,777</b>	<b>\$ 644,093</b>	<b>\$ 670,106</b>	<b>\$ (289,985)</b>	<b>\$ 17,165,060</b>
<b>NET POSITION</b>											
Unexpended Appropriations - Funds from Dedicated Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,877	\$ -	\$ -	\$ -	\$ 2,877
Unexpended Appropriations - All Other Funds	-	219,087	1,837,208	555,331	3,948,889	-	3,848,899	5,644,260	565,372	-	16,619,046
Cumulative Results of Operations - Funds from Dedicated Collections	1,458,470	-	77,614	(520,681)	-	-	469,723	11,412,781	-	-	12,897,907
Cumulative Results of Operations - All Other Funds	-	111,515	2,692,665	167,208	3,128,710	361,596	(2,055,479)	20,064	355,076	-	4,781,355
<b>Total Net Position</b>	<b>\$ 1,458,470</b>	<b>\$ 330,602</b>	<b>\$ 4,607,487</b>	<b>\$ 201,858</b>	<b>\$ 7,077,599</b>	<b>\$ 361,596</b>	<b>\$ 2,266,020</b>	<b>\$ 17,077,105</b>	<b>\$ 920,448</b>	<b>\$ -</b>	<b>\$ 34,301,185</b>
<b>Total Liabilities and Net Position</b>	<b>\$ 6,014,048</b>	<b>\$ 664,009</b>	<b>\$ 7,304,506</b>	<b>\$ 1,406,708</b>	<b>\$ 8,750,350</b>	<b>\$ 624,060</b>	<b>\$ 7,680,797</b>	<b>\$ 17,721,198</b>	<b>\$ 1,590,554</b>	<b>\$ (289,985)</b>	<b>\$ 51,466,245</b>

**U. S. Department of Justice  
Consolidating Balance Sheet  
As of September 30, 2019**

Dollars in Thousands	AFF/SADF	ATF	BOP	DEA	FBI	FPI	OBDs	OJP	USMS	Eliminations	Consolidated
<b>ASSETS</b>											
Intragovernmental											
Fund Balance with Treasury	\$ 2,081,223	\$ 416,172	\$ 2,461,827	\$ 1,098,533	\$ 5,001,862	\$ 57,509	\$ 8,437,052	\$ 18,824,282	\$ 1,000,880	\$ -	\$ 39,379,340
Investments	2,254,142	-	-	-	-	329,202	1,082,602	-	-	-	3,665,946
Accounts Receivable	18,662	28,584	2,473	6,525	425,127	34,178	598,770	9,048	10,128	(473,932)	659,563
Other Assets	-	334	9,356	28,059	31,297	-	1,830	88,847	1,023	(3,664)	157,082
Total Intragovernmental	4,354,027	445,090	2,473,656	1,133,117	5,458,286	420,889	10,120,254	18,922,177	1,012,031	(477,596)	43,861,931
Cash and Other Monetary Assets	2,270,286	11,274	402	26,427	101,374	-	51	-	-	-	2,409,814
Accounts Receivable, Net	185	106	4,063	7,075	38,463	4,914	113,012	793	316	-	168,927
Inventory and Related Property, Net	-	-	19,486	12,738	-	109,276	-	-	3,108	-	144,608
Forfeited Property, Net	136,774	-	-	-	-	-	-	-	-	-	136,774
General Property, Plant and Equipment, Net	1,467	173,785	4,783,808	260,658	2,863,828	54,872	164,293	10,229	402,809	-	8,715,749
Advances and Prepayments	-	1,166	4,616	817	68,469	1,943	76	250,221	-	-	327,308
Other Assets	1	1	-	-	29	3,319	-	-	184	-	3,534
<b>Total Assets</b>	<b>\$ 6,762,740</b>	<b>\$ 631,422</b>	<b>\$ 7,286,031</b>	<b>\$ 1,440,832</b>	<b>\$ 8,530,449</b>	<b>\$ 595,213</b>	<b>\$ 10,397,686</b>	<b>\$ 19,183,420</b>	<b>\$ 1,418,448</b>	<b>\$ (477,596)</b>	<b>\$ 55,768,645</b>
<b>LIABILITIES</b>											
Intragovernmental											
Accounts Payable	\$ 95,322	\$ 31,451	\$ 98,898	\$ 64,951	\$ 171,214	\$ 3,454	\$ 314,310	\$ 66,223	\$ 29,257	\$ (472,290)	\$ 402,790
Accrued FECA Liabilities	-	20,526	173,557	22,415	35,328	1,754	8,053	17	17,556	-	279,206
Custodial Liabilities	-	1	-	6,695	1,809	-	1,898,907	-	-	-	1,907,412
Other Liabilities	519	9,781	64,034	16,855	123,997	150,872	35,708	5,204	9,967	(5,306)	411,631
Total Intragovernmental	95,841	61,759	336,489	110,916	332,348	156,080	2,256,978	71,444	56,780	(477,596)	3,001,039
Accounts Payable	2,595,695	32,028	404,468	85,898	404,718	41,339	279,157	74,229	321,323	-	4,238,855
Accrued Grant Liabilities	-	-	-	-	-	-	83,753	759,645	-	-	843,398
Accrued Payroll and Benefits	1,960	26,705	129,976	41,504	178,065	5,051	117,135	4,177	28,336	-	532,909
Accrued Annual and Compensatory Leave Liabilities	3,337	64,549	189,304	110,687	348,240	5,038	183,257	7,385	48,192	-	959,989
Federal Employee and Veteran Benefits	-	132,228	1,115,065	155,232	223,158	22,496	51,769	181	111,217	-	1,811,346
Environmental and Disposal Liabilities	-	-	71,152	-	4,729	-	-	-	-	-	75,881
Deferred Revenue	136,774	-	818	624,281	-	-	-	-	-	-	761,873
Seized Cash and Monetary Instruments	2,423,628	3,803	-	563	49,008	-	-	-	-	-	2,477,002
Contingent Liabilities	-	1,200	13,535	35,300	15,840	600	3,300	-	-	-	69,775
Radiation Exposure Compensation Act Liabilities	-	-	-	-	-	-	174,659	-	-	-	174,659
September 11th Victim Compensation Fund Liabilities	-	-	-	-	-	-	4,316,410	-	-	-	4,316,410
United States Victims of State Sponsored Terrorism Act Liabilities	-	-	-	-	-	-	1,166,312	-	-	-	1,166,312
Other Liabilities	-	584	467,175	21,094	26,764	19	52,465	-	15,496	-	583,597
<b>Total Liabilities</b>	<b>\$ 5,257,235</b>	<b>\$ 322,856</b>	<b>\$ 2,727,982</b>	<b>\$ 1,185,475</b>	<b>\$ 1,582,870</b>	<b>\$ 230,623</b>	<b>\$ 8,685,195</b>	<b>\$ 917,061</b>	<b>\$ 581,344</b>	<b>\$ (477,596)</b>	<b>\$ 21,013,045</b>
<b>NET POSITION</b>											
Unexpended Appropriations - Funds from Dedicated Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,764	\$ -	\$ -	\$ -	\$ 53,764
Unexpended Appropriations - All Other Funds	-	181,537	1,640,246	527,031	3,730,758	-	5,121,617	4,296,876	545,594	-	16,043,659
Cumulative Results of Operations - Funds from Dedicated Collections	1,505,505	-	84,501	(426,699)	-	-	274,392	13,961,482	-	-	15,399,181
Cumulative Results of Operations - All Other Funds	-	127,029	2,833,302	155,025	3,216,821	364,590	(3,737,282)	8,001	291,510	-	3,258,996
<b>Total Net Position</b>	<b>\$ 1,505,505</b>	<b>\$ 308,566</b>	<b>\$ 4,558,049</b>	<b>\$ 255,357</b>	<b>\$ 6,947,579</b>	<b>\$ 364,590</b>	<b>\$ 1,712,491</b>	<b>\$ 18,266,359</b>	<b>\$ 837,104</b>	<b>\$ -</b>	<b>\$ 34,755,600</b>
<b>Total Liabilities and Net Position</b>	<b>\$ 6,762,740</b>	<b>\$ 631,422</b>	<b>\$ 7,286,031</b>	<b>\$ 1,440,832</b>	<b>\$ 8,530,449</b>	<b>\$ 595,213</b>	<b>\$ 10,397,686</b>	<b>\$ 19,183,420</b>	<b>\$ 1,418,448</b>	<b>\$ (477,596)</b>	<b>\$ 55,768,645</b>

**U. S. Department of Justice**  
**Consolidating Statement of Net Cost**  
**For the Fiscal Year Ended September 30, 2020**

Dollars in Thousands	AFF/SADF	ATF	BOP	DEA	FBI	FPI	OBDs	OJP	USMS	Eliminations	Consolidated
<b>Goal 1: Enhance National Security and Counter the Threat of Terrorism</b>											
Gross Cost - Intragovernmental	\$ 12,718	\$ 156,811	\$ -	\$ 5,167	\$ 1,656,455	\$ -	\$ 112,698	\$ -	\$ -	\$ (18,579)	\$ 1,925,270
Gross Cost - With the Public	77,831	301,013	-	17,254	3,814,635	-	229,077	-	-	-	4,439,810
Subtotal Gross Costs	90,549	457,824	-	22,421	5,471,090	-	341,775	-	-	(18,579)	6,365,080
Earned Revenues - Intragovernmental	-	-	-	187	251,186	-	29,924	-	-	(18,579)	262,718
Earned Revenues - With the Public	-	-	-	-	12,876	-	461	-	-	-	13,337
Subtotal Earned Revenues	-	-	-	187	264,062	-	30,385	-	-	(18,579)	276,055
Subtotal Net Cost of Operations	\$ 90,549	\$ 457,824	\$ -	\$ 22,234	\$ 5,207,028	\$ -	\$ 311,390	\$ -	\$ -	\$ -	\$ 6,089,025
<b>Goal 2: Secure the Borders and Enhance Immigration Enforcement and Adjudication</b>											
Gross Cost - Intragovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355,126	\$ -	\$ -	\$ (2,388)	\$ 352,738
Gross Cost - With the Public	-	-	-	-	-	-	581,310	-	-	-	581,310
Subtotal Gross Costs	-	-	-	-	-	-	936,436	-	-	(2,388)	934,048
Earned Revenues - Intragovernmental	-	-	-	-	-	-	17,193	-	-	(2,388)	14,805
Earned Revenues - With the Public	-	-	-	-	-	-	685	-	-	-	685
Subtotal Earned Revenues	-	-	-	-	-	-	17,878	-	-	(2,388)	15,490
Subtotal Net Cost of Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 918,558	\$ -	\$ -	\$ -	\$ 918,558
<b>Goal 3: Reduce Violent Crime and Promote Public Safety</b>											
Gross Cost - Intragovernmental	\$ 228,926	\$ 349,032	\$ 2,028,550	\$ 1,102,857	\$ 711,203	\$ 181,346	\$ 752,908	\$ 179,010	\$ 739,469	\$ (454,673)	\$ 5,818,628
Gross Cost - With the Public	1,400,959	669,998	6,370,817	1,767,306	2,185,774	410,224	2,148,492	4,284,973	3,218,777	-	22,457,320
Subtotal Gross Costs	1,629,885	1,019,030	8,399,367	2,870,163	2,896,977	591,570	2,901,400	4,463,983	3,958,246	(454,673)	28,275,948
Earned Revenues - Intragovernmental	14,296	67,393	3,417	15,781	381,422	525,424	169,662	42,811	43,493	(437,582)	826,117
Earned Revenues - With the Public	-	470	349,897	428,852	157,498	40,302	(10)	-	4,352	-	981,361
Subtotal Earned Revenues	14,296	67,863	353,314	444,633	538,920	565,726	169,652	42,811	47,845	(437,582)	1,807,478
Subtotal Net Cost of Operations	\$ 1,615,589	\$ 951,167	\$ 8,046,053	\$ 2,425,530	\$ 2,358,057	\$ 25,844	\$ 2,731,748	\$ 4,421,172	\$ 3,910,401	\$ (17,091)	\$ 26,468,470
<b>Goal 4: Promote Rule of Law, Integrity, and Good Government</b>											
Gross Cost - Intragovernmental	\$ 12,718	\$ -	\$ -	\$ -	\$ 849,676	\$ -	\$ 824,680	\$ -	\$ -	\$ (680,632)	\$ 1,006,442
Gross Cost - With the Public	77,831	-	-	-	1,781,246	-	2,700,503	-	-	-	4,559,580
Subtotal Gross Costs	90,549	-	-	-	2,630,922	-	3,525,183	-	-	(680,632)	5,566,022
Earned Revenues - Intragovernmental	-	-	-	-	60,669	-	763,999	-	-	(680,632)	144,036
Earned Revenues - With the Public	-	-	-	-	4,250	-	891,658	-	-	-	895,908
Subtotal Earned Revenues	-	-	-	-	64,919	-	1,655,657	-	-	(680,632)	1,039,944
Subtotal Net Cost of Operations	\$ 90,549	\$ -	\$ -	\$ -	\$ 2,566,003	\$ -	\$ 1,869,526	\$ -	\$ -	\$ -	\$ 4,526,078
<b>Total Net Cost of Operations</b>	<b>\$1,796,687</b>	<b>\$ 1,408,991</b>	<b>\$ 8,046,053</b>	<b>\$ 2,447,764</b>	<b>\$ 10,131,088</b>	<b>\$ 25,844</b>	<b>\$ 5,831,222</b>	<b>\$ 4,421,172</b>	<b>\$ 3,910,401</b>	<b>\$ (17,091)</b>	<b>\$ 38,002,131</b>

**U. S. Department of Justice**  
**Consolidating Statement of Net Cost**  
**For the Fiscal Year Ended September 30, 2019**

Dollars in Thousands	AFF/SADF	ATF	BOP	DEA	FBI	FPI	OBDs	OJP	USMS	Eliminations	Consolidated
<b>Goal 1: Enhance National Security and Counter the Threat of Terrorism</b>											
Gross Cost - Intragovernmental	\$ 9,316	\$ 143,945	\$ -	\$ 5,795	\$ 1,532,557	\$ -	\$ 196,896	\$ -	\$ -	\$ (35,049)	\$ 1,853,460
Gross Cost - With the Public	70,251	298,237	-	12,595	3,665,183	-	1,340,434	-	-	-	5,386,700
Subtotal Gross Costs	79,567	442,182	-	18,390	5,197,740	-	1,537,330	-	-	(35,049)	7,240,160
Earned Revenues - Intragovernmental	-	-	-	370	248,504	-	35,243	-	-	(35,049)	249,068
Earned Revenues - With the Public	-	-	-	-	12,704	-	475	-	-	-	13,179
Subtotal Earned Revenues	-	-	-	370	261,208	-	35,718	-	-	(35,049)	262,247
Subtotal Net Cost of Operations	\$ 79,567	\$ 442,182	\$ -	\$ 18,020	\$ 4,936,532	\$ -	\$ 1,501,612	\$ -	\$ -	\$ -	\$ 6,977,913
<b>Goal 2: Secure the Borders and Enhance Immigration Enforcement and Adjudication</b>											
Gross Cost - Intragovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 348,835	\$ -	\$ -	\$ (2,766)	\$ 346,069
Gross Cost - With the Public	-	-	-	-	-	-	507,934	-	-	-	507,934
Subtotal Gross Costs	-	-	-	-	-	-	856,769	-	-	(2,766)	854,003
Earned Revenues - Intragovernmental	-	-	-	-	-	-	18,820	-	-	(2,766)	16,054
Earned Revenues - With the Public	-	-	-	-	-	-	161	-	-	-	161
Subtotal Earned Revenues	-	-	-	-	-	-	18,981	-	-	(2,766)	16,215
Subtotal Net Cost of Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 837,788	\$ -	\$ -	\$ -	\$ 837,788
<b>Goal 3: Reduce Violent Crime and Promote Public Safety</b>											
Gross Cost - Intragovernmental	\$ 167,694	\$ 320,393	\$ 1,914,520	\$ 1,091,716	\$ 643,562	\$ 137,968	\$ 621,917	\$ 296,491	\$ 641,097	\$ (474,916)	\$ 5,360,442
Gross Cost - With the Public	1,264,520	663,820	6,121,592	1,749,284	2,085,194	526,030	4,069,719	3,970,853	3,050,735	-	23,501,747
Subtotal Gross Costs	1,432,214	984,213	8,036,112	2,841,000	2,728,756	663,998	4,691,636	4,267,344	3,691,832	(474,916)	28,862,189
Earned Revenues - Intragovernmental	19,123	59,177	3,728	44,369	458,539	604,724	2,028	29,810	46,777	(456,367)	811,908
Earned Revenues - With the Public	-	415	369,515	414,656	183,087	55,642	(5,922)	-	4,498	-	1,021,891
Subtotal Earned Revenues	19,123	59,592	373,243	459,025	641,626	660,366	(3,894)	29,810	51,275	(456,367)	1,833,799
Subtotal Net Cost of Operations	\$ 1,413,091	\$ 924,621	\$ 7,662,869	\$ 2,381,975	\$ 2,087,130	\$ 3,632	\$ 4,695,530	\$ 4,237,534	\$ 3,640,557	\$ (18,549)	\$ 27,028,390
<b>Goal 4: Promote Rule of Law, Integrity, and Good Government</b>											
Gross Cost - Intragovernmental	\$ 9,316	\$ -	\$ -	\$ -	\$ 827,926	\$ -	\$ 830,997	\$ -	\$ -	\$ (437,824)	\$ 1,230,415
Gross Cost - With the Public	70,251	-	-	-	2,020,246	-	2,522,663	-	-	-	4,613,160
Subtotal Gross Costs	79,567	-	-	-	2,848,172	-	3,353,660	-	-	(437,824)	5,843,575
Earned Revenues - Intragovernmental	-	-	-	-	85,287	-	654,750	-	-	(437,824)	302,213
Earned Revenues - With the Public	-	-	-	-	4,160	-	580,950	-	-	-	585,110
Subtotal Earned Revenues	-	-	-	-	89,447	-	1,235,700	-	-	(437,824)	887,323
Subtotal Net Cost of Operations	\$ 79,567	\$ -	\$ -	\$ -	\$ 2,758,725	\$ -	\$ 2,117,960	\$ -	\$ -	\$ -	\$ 4,956,252
Total Net Cost of Operations	<b>\$ 1,572,225</b>	<b>\$ 1,366,803</b>	<b>\$ 7,662,869</b>	<b>\$ 2,399,995</b>	<b>\$ 9,782,387</b>	<b>\$ 3,632</b>	<b>\$ 9,152,890</b>	<b>\$ 4,237,534</b>	<b>\$ 3,640,557</b>	<b>\$ (18,549)</b>	<b>\$ 39,800,343</b>



**U. S. Department of Justice**  
**Consolidating Statement of Changes in Net Position**  
**For the Fiscal Year Ended September 30, 2020**

Dollars in Thousands	AFF/SADF	ATF	BOP	DEA	FBI	FPI	OBDs	OJP	USMS	Eliminations	Consolidated
<b>Unexpended Appropriations</b>											
<b>Beginning Balances</b>											
Funds from Dedicated Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,764	\$ -	\$ -	\$ -	\$ 53,764
All Other Funds	-	181,537	1,640,246	527,031	3,730,758	-	5,121,617	4,296,876	545,594	-	16,043,659
<b>Budgetary Financing Sources</b>											
Appropriations Received											
Funds from Dedicated Collections	-	-	-	-	-	-	65,182	-	-	-	65,182
All Other Funds	-	1,400,000	7,878,000	2,294,153	9,972,902	-	5,541,723	3,282,800	3,327,461	-	33,697,039
Appropriations Transferred-In/Out											
All Other Funds	-	137	(31,206)	14,298	(21,942)	-	377,613	(14,938)	624,102	-	948,064
Other Adjustments											
All Other Funds	-	-	(105)	(10,147)	(72,069)	-	(34,823)	(99,272)	(50)	-	(216,466)
Appropriations Used											
Funds from Dedicated Collections	-	-	-	-	-	-	(116,069)	-	-	-	(116,069)
All Other Funds	-	(1,362,587)	(7,649,727)	(2,270,004)	(9,660,760)	-	(7,157,231)	(1,821,206)	(3,931,735)	-	(33,853,250)
<b>Total Budgetary Financing Sources</b>											
Funds from Dedicated Collections	-	-	-	-	-	-	(50,887)	-	-	-	(50,887)
All Other Funds	-	37,550	196,962	28,300	218,131	-	(1,272,718)	1,347,384	19,778	-	575,387
<b>Net Change</b>											
Funds from Dedicated Collections	-	-	-	-	-	-	(50,887)	-	-	-	(50,887)
All Other Funds	-	37,550	196,962	28,300	218,131	-	(1,272,718)	1,347,384	19,778	-	575,387
<b>Ending Balances</b>											
Funds from Dedicated Collections	-	-	-	-	-	-	2,877	-	-	-	2,877
All Other Funds	-	219,087	1,837,208	555,331	3,948,889	-	3,848,899	5,644,260	565,372	-	16,619,046
<b>Total All Funds</b>	<b>\$ -</b>	<b>\$ 219,087</b>	<b>\$ 1,837,208</b>	<b>\$ 555,331</b>	<b>\$ 3,948,889</b>	<b>\$ -</b>	<b>\$ 3,851,776</b>	<b>\$ 5,644,260</b>	<b>\$ 565,372</b>	<b>\$ -</b>	<b>\$ 16,621,923</b>

**U. S. Department of Justice**  
**Consolidating Statement of Changes in Net Position - Continued**  
**For the Fiscal Year Ended September 30, 2020**

Dollars in Thousands	AFF/SADF	ATF	BOP	DEA	FBI	FPI	OBDs	OJP	USMS	Eliminations	Consolidated
<b>Cumulative Results of Operations</b>											
<b>Beginning Balances</b>											
Funds from Dedicated Collections	\$ 1,505,505	\$ -	\$ 84,501	\$ (426,699)	\$ -	\$ -	\$ 274,392	\$ 13,961,482	\$ -	\$ -	\$ 15,399,181
All Other Funds	-	127,029	2,833,302	155,025	3,216,821	364,590	(3,737,282)	8,001	291,510	-	3,258,996
<b>Budgetary Financing Sources</b>											
Other Adjustments											
All Other Funds	-	-	-	-	(86)	-	-	-	(55)	-	(141)
Appropriations Used											
Funds from Dedicated Collections	-	-	-	-	-	-	116,069	-	-	-	116,069
All Other Funds	-	1,362,587	7,649,727	2,270,004	9,660,760	-	7,157,231	1,821,206	3,931,735	-	33,853,250
Nonexchange Revenues											
Funds from Dedicated Collections	68,519	-	-	-	-	-	10,454	503,923	-	-	582,896
All Other Funds	-	-	-	-	-	-	-	172	-	-	172
Donations and Forfeitures of Cash and Cash Equivalents											
Funds from Dedicated Collections	1,127,903	-	-	-	-	-	52,087	-	-	-	1,179,990
All Other Funds	-	-	-	-	-	-	5	-	-	-	5
Transfers-In/Out Without Reimbursement											
Funds from Dedicated Collections	(10,000)	-	-	-	-	-	(106)	(445,000)	-	-	(455,106)
All Other Funds	-	(18,457)	-	19,650	134,549	-	235,132	(22)	5,300	-	376,152
<b>Other Financing Sources</b>											
Donations and Forfeitures of Property											
Funds from Dedicated Collections	565,757	-	-	-	-	-	-	-	-	-	565,757
Transfers-In/Out Without Reimbursement											
Funds from Dedicated Collections	(4,780)	-	-	-	-	-	-	-	-	-	(4,780)
All Other Funds	-	5,715	140	5,160	979	-	(7,806)	-	-	-	4,188
Imputed Financing (Note 19)											
Funds from Dedicated Collections	2,253	-	5,353	11,617	-	-	11,734	-	-	-	30,957
All Other Funds	-	43,632	243,309	59,534	255,758	22,850	139,298	4,255	36,987	(17,091)	788,532
Other Financing Sources											
Funds from Dedicated Collections	-	-	-	-	-	-	(5,742)	-	-	-	(5,742)
All Other Funds	-	-	-	-	(8,983)	-	-	-	-	-	(8,983)
<b>Total Financing Sources</b>											
Funds from Dedicated Collections	1,749,652	-	5,353	11,617	-	-	184,496	58,923	-	-	2,010,041
All Other Funds	-	1,393,477	7,893,176	2,354,348	10,042,977	22,850	7,523,860	1,825,611	3,973,967	(17,091)	35,013,175
<b>Net Cost of Operations</b>											
Funds from Dedicated Collections	(1,796,687)	-	(12,240)	(105,599)	-	-	10,835	(2,607,624)	-	-	(4,511,315)
All Other Funds	-	(1,408,991)	(8,033,813)	(2,342,165)	(10,131,088)	(25,844)	(5,842,057)	(1,813,548)	(3,910,401)	17,091	(33,490,816)
<b>Net Change</b>											
Funds from Dedicated Collections	(47,035)	-	(6,887)	(93,982)	-	-	195,331	(2,548,701)	-	-	(2,501,274)
All Other Funds	-	(15,514)	(140,637)	12,183	(88,111)	(2,994)	1,681,803	12,063	63,566	-	1,522,359
<b>Ending Balances</b>											
Funds from Dedicated Collections	1,458,470	-	77,614	(520,681)	-	-	469,723	11,412,781	-	-	12,897,907
All Other Funds	-	111,515	2,692,665	167,208	3,128,710	361,596	(2,055,479)	20,064	355,076	-	4,781,355
Total All Funds	\$ 1,458,470	\$ 111,515	\$ 2,770,279	\$ (353,473)	\$ 3,128,710	\$ 361,596	\$ (1,585,756)	\$ 11,432,845	\$ 355,076	\$ -	\$ 17,679,262
<b>Net Position - Funds from Dedicated Collections</b>											
Net Position - All Other Funds	1,458,470	-	77,614	(520,681)	-	-	472,600	11,412,781	-	-	12,900,784
Net Position - Total	-	330,602	4,529,873	722,539	7,077,599	361,596	1,793,420	5,664,324	920,448	-	21,400,401
Net Position - Total	\$ 1,458,470	\$ 330,602	\$ 4,607,487	\$ 201,858	\$ 7,077,599	\$ 361,596	\$ 2,266,020	\$ 17,077,105	\$ 920,448	\$ -	\$ 34,301,185

U. S. Department of Justice  
Consolidating Statement of Changes in Net Position  
For the Fiscal Year Ended September 30, 2019

Dollars in Thousands	AFF/SADF	ATF	BOP	DEA	FBI	FPI	OBDs	OJP	USMS	Eliminations	Consolidated
<b>Unexpended Appropriations</b>											
Beginning Balances											
Funds from Dedicated Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,459	\$ -	\$ -	\$ -	\$ 72,459
All Other Funds	-	181,691	1,341,274	452,154	3,518,062	-	6,270,555	4,006,370	495,833	-	16,265,939
Adjustments:											
Changes in Accounting Principles											
Funds from Dedicated Collections	-	-	-	-	-	-	207	-	-	-	207
All Other Funds	-	-	-	-	-	-	(207)	-	-	-	(207)
<b>Beginning Balances, as Adjusted</b>											
Funds from Dedicated Collections	-	-	-	-	-	-	72,666	-	-	-	72,666
All Other Funds	-	181,691	1,341,274	452,154	3,518,062	-	6,270,348	4,006,370	495,833	-	16,265,732
<b>Budgetary Financing Sources</b>											
Appropriations Received											
Funds from Dedicated Collections	-	-	-	-	-	-	24,015	-	-	-	24,015
All Other Funds	-	1,316,678	7,542,400	2,267,000	9,577,137	-	5,301,945	2,243,800	3,081,733	-	31,330,693
Appropriations Transferred-In/Out											
All Other Funds	-	163	(15,946)	15,787	(6,415)	-	410,746	(27,975)	594,338	-	970,698
Other Adjustments											
All Other Funds	-	-	(105)	(102)	(51,737)	-	(38,215)	(78,020)	(150)	-	(168,329)
Appropriations Used											
Funds from Dedicated Collections	-	-	-	-	-	-	(42,917)	-	-	-	(42,917)
All Other Funds	-	(1,316,995)	(7,227,377)	(2,207,808)	(9,306,289)	-	(6,823,207)	(1,847,299)	(3,626,160)	-	(32,355,135)
<b>Total Budgetary Financing Sources</b>											
Funds from Dedicated Collections	-	-	-	-	-	-	(18,902)	-	-	-	(18,902)
All Other Funds	-	(154)	298,972	74,877	212,696	-	(1,148,731)	290,506	49,761	-	(222,073)
<b>Net Change</b>											
Funds from Dedicated Collections	-	-	-	-	-	-	(18,902)	-	-	-	(18,902)
All Other Funds	-	(154)	298,972	74,877	212,696	-	(1,148,731)	290,506	49,761	-	(222,073)
<b>Ending Balances</b>											
Funds from Dedicated Collections	-	-	-	-	-	-	53,764	-	-	-	53,764
All Other Funds	-	181,537	1,640,246	527,031	3,730,758	-	5,121,617	4,296,876	545,594	-	16,043,659
<b>Total All Funds</b>	\$ -	\$ 181,537	\$ 1,640,246	\$ 527,031	\$ 3,730,758	\$ -	\$ 5,175,381	\$ 4,296,876	\$ 545,594	\$ -	\$ 16,097,423

**U. S. Department of Justice**  
**Consolidating Statement of Changes in Net Position - Continued**  
**For the Fiscal Year Ended September 30, 2019**

Dollars in Thousands	AFF/SADF	ATF	BOP	DEA	FBI	FPI	OBDs	OJP	USMS	Eliminations	Consolidated
<b>Cumulative Results of Operations</b>											
<b>Beginning Balances</b>											
Funds from Dedicated Collections	\$ 1,523,558	\$ -	\$ 75,166	\$ (345,914)	\$ -	\$ -	\$ 126,222	\$ 16,354,837	\$ -	\$ -	\$ 17,733,869
All Other Funds	-	123,310	2,977,238	170,733	3,271,977	343,760	(2,623,900)	6,987	251,896	-	4,522,001
<b>Adjustments:</b>											
<b>Changes in Accounting Principles</b>											
Funds from Dedicated Collections	-	-	-	-	-	-	(24)	-	-	-	(24)
All Other Funds	-	-	-	-	-	-	24	-	-	-	24
<b>Beginning Balances, as Adjusted</b>											
Funds from Dedicated Collections	1,523,558	-	75,166	(345,914)	-	-	126,198	16,354,837	-	-	17,733,845
All Other Funds	-	123,310	2,977,238	170,733	3,271,977	343,760	(2,623,876)	6,987	251,896	-	4,522,025
<b>Budgetary Financing Sources</b>											
Other Adjustments											
Funds from Dedicated Collections	(674,000)	-	-	-	-	-	(5,236)	-	-	-	(679,236)
All Other Funds	-	-	-	-	(73,000)	-	(151,000)	-	-	-	(224,000)
Appropriations Used											
Funds from Dedicated Collections	-	-	-	-	-	-	42,917	-	-	-	42,917
All Other Funds	-	1,316,995	7,227,377	2,207,808	9,306,289	-	6,823,207	1,847,299	3,626,160	-	32,355,135
Nonexchange Revenues											
Funds from Dedicated Collections	156,615	-	-	-	-	-	256,005	496,336	-	-	908,956
All Other Funds	-	-	-	-	-	-	42	204	-	-	246
Donations and Forfeitures of Cash and Cash Equivalents											
Funds from Dedicated Collections	1,710,195	-	-	-	-	-	805,236	-	-	-	2,515,431
All Other Funds	-	-	-	-	-	-	184	-	-	-	184
Transfers-In/Out Without Reimbursement											
Funds from Dedicated Collections	-	-	-	-	-	-	-	(504,500)	-	-	(504,500)
All Other Funds	-	-	-	-	132,875	-	252,825	-	(450)	-	385,250
Other Budgetary Financing Sources											
<b>Other Financing Sources</b>											
Donations and Forfeitures of Property											
Funds from Dedicated Collections	360,257	-	-	-	-	-	-	-	-	-	360,257
All Other Funds	-	-	1	-	-	-	-	-	-	-	1
Transfers-In/Out Without Reimbursement											
Funds from Dedicated Collections	(2,061)	-	-	-	-	-	-	-	-	-	(2,061)
All Other Funds	-	1,706	-	5,737	25,616	-	(34,384)	-	4,940	-	3,615
Imputed Financing (Note 19)											
Funds from Dedicated Collections	3,166	-	6,497	16,854	-	-	15,432	-	-	-	41,949
All Other Funds	-	51,821	294,393	73,103	345,916	24,462	182,888	5,854	49,521	(18,549)	1,009,409
Other Financing Sources											
Funds from Dedicated Collections	-	-	-	-	-	-	(3)	-	-	-	(3)
All Other Funds	-	-	-	-	(10,465)	-	(435)	-	-	-	(10,900)
<b>Total Financing Sources</b>											
Funds from Dedicated Collections	1,554,172	-	6,497	16,854	-	-	1,114,351	(8,164)	-	-	2,683,710
All Other Funds	-	1,370,522	7,521,771	2,286,648	9,727,231	24,462	7,073,327	1,853,357	3,680,171	(18,549)	33,518,940
<b>Net Cost of Operations</b>											
Funds from Dedicated Collections	(1,572,225)	-	2,838	(97,639)	-	-	(966,157)	(2,385,191)	-	-	(5,018,374)
All Other Funds	-	(1,366,803)	(7,665,707)	(2,302,356)	(9,782,387)	(3,632)	(8,186,733)	(1,852,343)	(3,640,557)	18,549	(34,781,969)
<b>Net Change</b>											
Funds from Dedicated Collections	(18,053)	-	9,335	(80,785)	-	-	148,194	(2,393,355)	-	-	(2,334,664)
All Other Funds	-	3,719	(143,936)	(15,708)	(55,156)	20,830	(1,113,406)	1,014	39,614	-	(1,263,029)
<b>Ending Balances</b>											
Funds from Dedicated Collections	1,505,505	-	84,501	(426,699)	-	-	274,392	13,961,482	-	-	15,399,181
All Other Funds	-	127,029	2,833,302	155,025	3,216,821	364,590	(3,737,282)	8,001	291,510	-	3,258,996
<b>Total All Funds</b>	<b>\$ 1,505,505</b>	<b>\$ 127,029</b>	<b>\$ 2,917,803</b>	<b>\$ (271,674)</b>	<b>\$ 3,216,821</b>	<b>\$ 364,590</b>	<b>\$ (3,462,890)</b>	<b>\$ 13,969,483</b>	<b>\$ 291,510</b>	<b>\$ -</b>	<b>\$ 18,658,177</b>
<b>Net Position - Funds from Dedicated Collections</b>	<b>1,505,505</b>	<b>-</b>	<b>84,501</b>	<b>(426,699)</b>	<b>-</b>	<b>-</b>	<b>328,156</b>	<b>13,961,482</b>	<b>-</b>	<b>-</b>	<b>15,452,945</b>
<b>Net Position - All Other Funds</b>	<b>-</b>	<b>308,566</b>	<b>4,473,548</b>	<b>682,056</b>	<b>6,947,579</b>	<b>364,590</b>	<b>1,384,335</b>	<b>4,304,877</b>	<b>837,104</b>	<b>-</b>	<b>19,302,655</b>
<b>Net Position - Total</b>	<b>\$ 1,505,505</b>	<b>\$ 308,566</b>	<b>\$ 4,558,049</b>	<b>\$ 255,357</b>	<b>\$ 6,947,579</b>	<b>\$ 364,590</b>	<b>\$ 1,712,491</b>	<b>\$ 18,266,359</b>	<b>\$ 837,104</b>	<b>\$ -</b>	<b>\$ 34,755,600</b>

**U. S. Department of Justice**  
**Combining Statement of Custodial Activity**  
**For the Fiscal Year Ended September 30, 2020**

Dollars in Thousands	AFF/SADF	ATF	BOP	DEA	FBI	FPI	OBDs	OJP	USMS	Combined
<b>Total Custodial Revenue</b>										
<b>Sources of Cash Collections</b>										
Federal Debts, Fines, Penalties and Restitution	\$ -	\$ 278	\$ -	\$ 62,418	\$ 5,165	\$ -	\$ 13,874,484	\$ -	\$ -	13,942,345
Fees and Licenses	-	65,222	-	15,000	-	-	-	-	-	80,222
Miscellaneous	-	236	31	-	-	-	-	-	519	786
<b>Total Cash Collections</b>	<b>\$ -</b>	<b>\$ 65,736</b>	<b>\$ 31</b>	<b>\$ 77,418</b>	<b>\$ 5,165</b>	<b>\$ -</b>	<b>\$ 13,874,484</b>	<b>\$ -</b>	<b>\$ 519</b>	<b>\$ 14,023,353</b>
<b>Accrual Adjustments</b>	<b>-</b>	<b>16</b>	<b>-</b>	<b>(2,768)</b>	<b>703</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,049)</b>
<b>Total Custodial Revenue</b>	<b>\$ -</b>	<b>\$ 65,752</b>	<b>\$ 31</b>	<b>\$ 74,650</b>	<b>\$ 5,868</b>	<b>\$ -</b>	<b>\$ 13,874,484</b>	<b>\$ -</b>	<b>\$ 519</b>	<b>\$ 14,021,304</b>
<b>Disposition of Collections</b>										
Transferred to Federal Agencies										
U.S. Government Accountability Office	-	-	-	-	-	-	(230)	-	-	(230)
The Judiciary	-	-	-	-	-	-	(69,039)	-	-	(69,039)
Trade and Development Agency	-	-	-	-	-	-	(174)	-	-	(174)
U.S. Department of Agriculture	-	-	-	-	-	-	(44,252)	-	-	(44,252)
U.S. Department of Commerce	-	-	-	-	-	-	(4,751)	-	-	(4,751)
U.S. Department of the Interior	-	-	-	-	-	-	(526,575)	-	-	(526,575)
U.S. Department of Justice	-	-	-	-	-	-	(125,471)	-	-	(125,471)
U.S. Department of Labor	-	-	-	-	-	-	(4,972)	-	-	(4,972)
U.S. Postal Service	-	-	-	-	-	-	(86,678)	-	-	(86,678)
U.S. Department of State	-	-	-	-	-	-	(823)	-	-	(823)
U.S. Department of the Treasury	-	-	-	-	-	-	(681,623)	-	-	(681,623)
Office of Personnel Management	-	-	-	-	-	-	(20,546)	-	-	(20,546)
Federal Communications Commission	-	-	-	-	-	-	(4,498)	-	-	(4,498)
Social Security Administration	-	-	-	-	-	-	(1,337)	-	-	(1,337)
Federal Trade Commission	-	-	-	-	-	-	(4,851,149)	-	-	(4,851,149)
U.S. Department of Veterans Affairs	-	-	-	-	-	-	(29,334)	-	-	(29,334)
General Services Administration	-	-	-	-	-	-	(9,885)	-	-	(9,885)
National Science Foundation	-	-	-	-	-	-	(2,320)	-	-	(2,320)
Securities and Exchange Commission	-	-	-	-	-	-	(2)	-	-	(2)
Federal Deposit Insurance Corporation	-	-	-	-	-	-	(6)	-	-	(6)
National Endowment For the Humanities	-	-	-	-	-	-	(14)	-	-	(14)
Railroad Retirement Board	-	-	-	-	-	-	(268)	-	-	(268)
Tennessee Valley Authority	-	-	-	-	-	-	(13)	-	-	(13)
Environmental Protection Agency	-	-	-	-	-	-	(190,875)	-	-	(190,875)
U.S. Department of Transportation	-	-	-	-	-	-	(2,671)	-	-	(2,671)
U.S. Department of Homeland Security	-	-	-	-	-	-	(285,340)	-	-	(285,340)
Agency for International Development	-	-	-	-	-	-	(131)	-	-	(131)
Small Business Administration	-	-	-	-	-	-	(8,639)	-	-	(8,639)
U.S. Department of Health and Human Services	-	-	-	-	-	-	(2,120,038)	-	-	(2,120,038)
National Aeronautics and Space Administration	-	-	-	-	-	-	(404)	-	-	(404)
Export-Import Bank of the United States	-	-	-	-	-	-	(1,102)	-	-	(1,102)
U.S. Department of Housing and Urban Development	-	-	-	-	-	-	(30,355)	-	-	(30,355)
U.S. Department of Energy	-	-	-	-	-	-	(45,967)	-	-	(45,967)
U.S. Department of Education	-	-	-	-	-	-	(12,331)	-	-	(12,331)
Commodities Futures Trading Commission	-	-	-	-	-	-	(101)	-	-	(101)
Corporation of National & Community Services	-	-	-	-	-	-	(959)	-	-	(959)
Federal Reserve Board	-	-	-	-	-	-	(3)	-	-	(3)
Treasury General Fund	-	(62,858)	-	(77,418)	(5,165)	-	(4,476,384)	-	(519)	(4,622,344)
U.S. Department of Defense	-	-	-	-	-	-	(166,633)	-	-	(166,633)
Transferred to the Public	-	-	-	-	-	-	(510,751)	-	-	(510,751)
(Increase)/Decrease in Amounts Yet to be Transferred	-	1	(31)	2,768	(703)	-	864,985	-	-	867,020
Refunds and Other Payments	-	(2,895)	-	-	-	-	(871)	-	-	(3,766)
Retained by the Reporting Entity	-	-	-	-	-	-	(421,954)	-	-	(421,954)
<b>Total Disposition Of Collections</b>	<b>-</b>	<b>(65,752)</b>	<b>(31)</b>	<b>(74,650)</b>	<b>(5,868)</b>	<b>-</b>	<b>(13,874,484)</b>	<b>-</b>	<b>(519)</b>	<b>(14,021,304)</b>
<b>Net Custodial Activity</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**U. S. Department of Justice**  
**Combining Statement of Custodial Activity**  
**For the Fiscal Year Ended September 30, 2019**

Dollars in Thousands	AFF/SADF	ATF	BOP	DEA	FBI	FPI	OBDs	OJP	USMS	Combined
<b>Total Custodial Revenue</b>										
<b>Sources of Cash Collections</b>										
Federal Debts, Fines, Penalties and Restitution	\$ -	\$ 133	\$ -	\$ 30,684	\$ 2,244	\$ -	\$ 9,540,850	\$ -	\$ -	\$ 9,573,911
Fees and Licenses	-	50,394	-	15,000	-	-	-	-	-	65,394
Miscellaneous	-	276	34	-	-	-	-	-	162	472
<b>Total Cash Collections</b>	<b>\$ -</b>	<b>\$ 50,803</b>	<b>\$ 34</b>	<b>\$ 45,684</b>	<b>\$ 2,244</b>	<b>\$ -</b>	<b>\$ 9,540,850</b>	<b>\$ -</b>	<b>\$ 162</b>	<b>\$ 9,639,777</b>
<b>Accrual Adjustments</b>	-	(8)	-	1,847	217	-	-	-	-	2,056
<b>Total Custodial Revenue</b>	<b>\$ -</b>	<b>\$ 50,795</b>	<b>\$ 34</b>	<b>\$ 47,531</b>	<b>\$ 2,461</b>	<b>\$ -</b>	<b>\$ 9,540,850</b>	<b>\$ -</b>	<b>\$ 162</b>	<b>\$ 9,641,833</b>
<b>Disposition of Collections</b>										
Transferred to Federal Agencies										
The Judiciary	-	-	-	-	-	-	(32,980)	-	-	(32,980)
U.S. Department of Agriculture	-	-	-	-	-	-	(85,376)	-	-	(85,376)
U.S. Department of Commerce	-	-	-	-	-	-	(8,565)	-	-	(8,565)
U.S. Department of the Interior	-	-	-	-	-	-	(531,327)	-	-	(531,327)
U.S. Department of Justice	-	-	-	-	-	-	(57,416)	-	-	(57,416)
U.S. Department of Labor	-	-	-	-	-	-	(2,838)	-	-	(2,838)
U.S. Postal Service	-	-	-	-	-	-	(23,001)	-	-	(23,001)
U.S. Department of State	-	-	-	-	-	-	(68)	-	-	(68)
U.S. Department of the Treasury	-	-	-	-	-	-	(1,261,004)	-	-	(1,261,004)
Office of Personnel Management	-	-	-	-	-	-	(6,842)	-	-	(6,842)
Federal Communications Commission	-	-	-	-	-	-	(567)	-	-	(567)
Social Security Administration	-	-	-	-	-	-	(720)	-	-	(720)
Federal Trade Commission	-	-	-	-	-	-	(6,178)	-	-	(6,178)
U.S. Nuclear Regulatory Commission	-	-	-	-	-	-	(1,266)	-	-	(1,266)
U.S. Department of Veterans Affairs	-	-	-	-	-	-	(135,737)	-	-	(135,737)
Equal Employment Opportunity Commission	-	-	-	-	-	-	(79)	-	-	(79)
General Services Administration	-	-	-	-	-	-	(3,973)	-	-	(3,973)
National Science Foundation	-	-	-	-	-	-	(2,078)	-	-	(2,078)
Securities and Exchange Commission	-	-	-	-	-	-	(3)	-	-	(3)
Federal Deposit Insurance Corporation	-	-	-	-	-	-	(9)	-	-	(9)
National Endowment For the Humanities	-	-	-	-	-	-	(11)	-	-	(11)
Railroad Retirement Board	-	-	-	-	-	-	(156)	-	-	(156)
Consumer Product Safety Commission	-	-	-	-	-	-	(24)	-	-	(24)
Environmental Protection Agency	-	-	-	-	-	-	(563,284)	-	-	(563,284)
U.S. Department of Transportation	-	-	-	-	-	-	(7,494)	-	-	(7,494)
U.S. Department of Homeland Security	-	-	-	-	-	-	(177,966)	-	-	(177,966)
Agency for International Development	-	-	-	-	-	-	(1,542)	-	-	(1,542)
Small Business Administration	-	-	-	-	-	-	(5,875)	-	-	(5,875)
U.S. Department of Health and Human Services	-	-	-	-	-	-	(1,225,960)	-	-	(1,225,960)
National Aeronautics and Space Administration	-	-	-	-	-	-	(1,855)	-	-	(1,855)
Export-Import Bank of the United States	-	-	-	-	-	-	(1,256)	-	-	(1,256)
U.S. Department of Housing and Urban Development	-	-	-	-	-	-	(82,164)	-	-	(82,164)
U.S. Department of Energy	-	-	-	-	-	-	(1,770)	-	-	(1,770)
U.S. Department of Education	-	-	-	-	-	-	(15,071)	-	-	(15,071)
Commodities Futures Trading Commission	-	-	-	-	-	-	(71)	-	-	(71)
Corporation of National & Community Services	-	-	-	-	-	-	(629)	-	-	(629)
Federal Reserve Board	-	-	-	-	-	-	(4)	-	-	(4)
Treasury General Fund	-	(49,133)	(34)	(45,684)	(2,244)	-	(4,289,235)	-	(162)	(4,386,492)
U.S. Department of Defense	-	-	-	-	-	-	(178,532)	-	-	(178,532)
Transferred to the Public	-	-	-	-	-	-	(396,116)	-	-	(396,116)
(Increase)/Decrease in Amounts Yet to be Transferred	-	-	-	(1,847)	(217)	-	(181,720)	-	-	(183,784)
Refunds and Other Payments	-	(1,662)	-	-	-	-	(7,305)	-	-	(8,967)
Retained by the Reporting Entity	-	-	-	-	-	-	(242,783)	-	-	(242,783)
<b>Total Disposition Of Collections</b>	-	(50,795)	(34)	(47,531)	(2,461)	-	(9,540,850)	-	(162)	(9,641,833)
<b>Net Custodial Activity</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**U.S. Department of Justice**  
**Reduce the Footprint**  
**For the Fiscal Year Ended September 30, 2020**

Under the leadership of the Attorney General, the Department continued its efforts during FY 2020 to maximize the efficiency of its real property footprint and monitor space utilization across the Department. The FY 2019 actual SF is 47,526,829 compared to the FY 2015 Baseline of 47,362,747, representing a difference of 164,082 SF. While unique mission related requirements in the pipeline for organizations such as the FBI, USMS, and the EOIR are projected to increase the Department's overall real estate footprint, the majority of the Department components have maintained or reduced their footprint. Difficult mission related challenges come with the various law enforcement and litigation assignments of the Department to protect federal courthouses, house and secure prisoners awaiting trial, and continue to enforce drug trafficking, immigration laws, and other direct mission activities.

One of the primary focuses of the Department is to apply more stringent utilization rate requirements as leases expire. Over time, new build out standards and mobile workplace initiatives will increasingly provide space reductions. With adequate funding, these types of projects will allow the Department to reduce its overall footprint.

Information for the Department is displayed below:

**Reduce the Footprint**

Reduce the Footprint Baseline Comparison

For the Fiscal Year Ended September 30, 2020			
	FY 2015 Baseline	FY 2019	Change
Square Footage (SF in millions)	47,362,747	47,526,829	0.3%

Reporting of Operation and Maintenance Costs - Owned and Direct Lease Buildings

For the Fiscal Year Ended September 30, 2020			
	FY 2015 Reported Cost	FY 2019	Change
Operation and Maintenance Costs (\$ in millions)	50,305,398	37,427,207	-25.6%

**U.S. Department of Justice**  
**Civil Monetary Penalty Adjustment for Inflation**  
**For the Fiscal Year Ended September 30, 2020**

The Federal Civil Penalties Inflation Adjustment Act of 1990, as amended, requires agencies to make regular and consistent inflationary adjustments of civil monetary penalties to maintain their deterrent effect. To improve compliance with the Act, and in response to multiple audits and recommendations, agencies should report annually in the Other Information section the most recent inflationary adjustments to civil monetary penalties to ensure penalty adjustments are both timely and accurate.

**Bureau of Alcohol, Tobacco, Firearms, and Explosives**

Bureau of Alcohol, Tobacco, Firearms and Explosives						
Statutory Authority (U.S.C. Citation)	Penalty (Name or Description)	Year Enacted	Latest year of adjustment (via statute or regulation)	Current Penalty Level (\$ Amount or Range)	Sub-Agency / Bureau / Unit	Location for Penalty Update Details
18 U.S.C. 922(i)(5)	Brady Law - Nat'l Instant Criminal Check System; PL 103-159, sec. 102(b)  Transfer of firearm without checking NICS	1993	2020	\$ 8,831	Alcohol, Tobacco, Firearms, and Explosives (ATF)	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
18 U.S.C. 924(p)	Child Safety Lock Act; PL 109-92, sec. 5(c)(2)(B)  Secure gun storage or safety device, violation	2005	2020	\$ 3,230	Alcohol, Tobacco, Firearms, and Explosives (ATF)	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>

**Civil Division**

Civil Division						
Statutory Authority (U.S.C. Citation)	Penalty (Name or Description)	Year Enacted	Latest year of adjustment (via statute or regulation)	Current Penalty Level (\$ Amount or Range)	Sub-Agency / Bureau / Unit	Location for Penalty Update Details
12 USC 1833a(b)(1)	Financial Institutions Reform, Recovery, and Enforcement Act (FIRREA)  Violation	1989	2020	\$ 2,048,915	Civil Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
12 U.S.C. 1833a(b)(2)	FIRREA  Violation (continuing)	1989	2020	\$ 2,048,915	Civil Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
12 U.S.C. 1833a(b)(2)	FIRREA  Violation (continuing)	1989	2020	\$ 10,244,577	Civil Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
22 U.S.C. 2399b(a)(3)(A)	Foreign Assistance Act  Fraudulent Claim for Assistance	1968	2020	\$ 5,951	Civil Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
31 U.S.C. 3729(a)	False Claims Act  Violations	1986	2020	Min \$11,665 - Max \$23,331	Civil Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
31 U.S.C. 3802(a)(1)	Program Fraud Civil Remedies Act  Violations	1986	2020	\$ 11,665	Civil Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
31 U.S.C. 3802(a)(2)	Program Fraud Civil Remedies Act  Violation Involving False Statement (per statement)	1986	2020	\$ 11,665	Civil Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>



## Civil Division (continued)

Civil Division						
Statutory Authority (U.S.C. Citation)	Penalty (Name or Description)	Year Enacted	Latest year of adjustment (via statute or regulation)	Current Penalty Level (\$ Amount or Range)	Sub-Agency / Bureau / Unit	Location for Penalty Update Details
40 U.S.C. 123(a)(1)(A)	Federal Property and Administrative Services Act  Violation Involving Surplus Government Property (per act)	1949	2020	\$ 5,951	Civil Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
41 U.S.C. 8706(a)(1)(B)	Anti-Kickback Act  Violation Involving Kickbacks (per occurrence)	1986	2020	\$ 23,331	Civil Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
18 U.S.C. 2723(b)	Driver's Privacy Protection Act of 1994  Prohibition on Release and Use of Certain Personal Information from State Motor Vehicle Records - Substantial Non-compliance (per violation)	1994	2020	\$ 8,606	Civil Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
18 U.S.C. 216(b)	Ethics Reform Act of 1989  Penalties for Conflict of Interest Crimes	1989	2020	\$ 102,446	Civil Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
41 U.S.C. 2105(b)	Office of Federal Procurement Policy Act  Violation by an individual	1988	2020	\$ 107,050	Civil Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
41 U.S.C. 2105(b)	Office of Federal Procurement Policy Act  Violation by an organization	1988	2020	\$ 1,070,487	Civil Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
42 U.S.C. 5157(d)	Disaster Relief Act  Violation	1974	2020	\$ 13,525	Civil Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>

## Civil Rights Division

Civil Rights Division (excluding immigration-related penalties)						
Statutory Authority (U.S.C. Citation)	Penalty (Name or Description)	Year Enacted	Latest year of adjustment (via statute or regulation)	Current Penalty Level (\$ Amount or Range)	Sub-Agency / Bureau / Unit	Location for Penalty Update Details
18 U.S.C. 248(c)(2)(B)(i)	Freedom of Access to Clinic Entrances Act of 1994  Nonviolent physical obstruction, first order	1994	2020	\$ 17,161	Civil Rights Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
18 U.S.C. 248(c)(2)(B)(ii)	Freedom of Access to Clinic Entrances Act of 1994  Nonviolent physical obstruction, subsequent order	1994	2020	\$ 25,820	Civil Rights Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
18 U.S.C. 248(c)(2)(B)(i)	Freedom of Access to Clinic Entrances Act of 1994  Other violation, first order	1994	2020	\$ 25,820	Civil Rights Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
18 U.S.C. 248(c)(2)(B)(ii)	Freedom of Access to Clinic Entrances Act of 1994  Other violation, subsequent order	1994	2020	\$ 43,034	Civil Rights Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
42 U.S.C. 3614(d)(1)(C)(i)	Fair Housing Act of 1968, as amended in 1988; PL 100-430  First violation	1988	2020	\$ 107,050	Civil Rights Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
42 U.S.C. 3614(d)(1)(C)(ii)	Fair Housing Act of 1968, as amended in 1988; PL 100-430  Subsequent violation	1988	2020	\$ 214,097	Civil Rights Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>

## Civil Rights Division (continued)

Civil Rights Division (excluding immigration-related penalties)						
Statutory Authority (U.S.C. Citation)	Penalty (Name or Description)	Year Enacted	Latest year of adjustment (via statute or regulation)	Current Penalty Level (\$ Amount or Range)	Sub-Agency / Bureau / Unit	Location for Penalty Update Details
42 U.S.C. 12188(b)(2)(C)(i)	Americans With Disabilities Act; PL 101-336  Public accommodations for individuals with disabilities, first order	1990	2020	\$ 96,384	Civil Rights Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
42 U.S.C. 12188(b)(2)(C)(ii)	Americans With Disabilities Act; PL 101-336  Public accommodations for individuals with disabilities, subsequent order	1990	2020	\$ 192,768	Civil Rights Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
50 U.S.C. App. 597(b)(3)	Servicemembers Civil Relief Act  First violation	2010	2020	\$ 64,715	Civil Rights Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
50 U.S.C. App. 597(b)(3)	Servicemembers Civil Relief Act  Subsequent violation	2010	2020	\$ 129,431	Civil Rights Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>

## Criminal Division

Criminal Division						
Statutory Authority (U.S.C. Citation)	Penalty (Name or Description)	Year Enacted	Latest year of adjustment (via statute or regulation)	Current Penalty Level (\$ Amount or Range)	Sub-Agency / Bureau / Unit	Location for Penalty Update Details
18 U.S.C. 983(h)(1)	Civil Asset Forfeiture Reform Act of 2000; PL 106-105  Penalty for Frivolous Assertion of Claim	2000	2020	Min \$370 - Max \$7,395	Criminal Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
18 U.S.C. 1956(b)	Money Laundering Control Act of 1986; PL 99-570, Title I, Subtitle H  Violation	1986	2020	\$ 23,331	Criminal Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>

## Drug Enforcement Administration

Drug Enforcement Administration						
Statutory Authority (U.S.C. Citation)	Penalty (Name or Description)	Year Enacted	Latest year of adjustment (via statute or regulation)	Current Penalty Level (\$ Amount or Range)	Sub-Agency / Bureau / Unit	Location for Penalty Update Details
21 U.S.C. 844(a)	Anti-Drug Abuse Act of 1988  Possession of small amounts of controlled substances	1988	2020	\$ 21,410	Drug Enforcement Administration	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
21 U.S.C. 961(1)	Controlled Substance Import Export Act  Drug abuse, import or export	1970	2020	\$ 74,388	Drug Enforcement Administration	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
21 U.S.C. 842(c)(1)(A)	Controlled Substances Act, PL 90-513  Violations of 842(a) - other than (5), (10), (16), and (17) - Prohibited acts re: controlled substances (per violation)	1970	2020	\$ 67,627	Drug Enforcement Administration	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
21 U.S.C. 842(c)(1)(B)(i)	Controlled Substances Act, PL 90-513  Violations of 842(a)(5), (10), and (17) - Prohibited acts re: controlled substances	1998	2020	\$ 15,691	Drug Enforcement Administration	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>

## Drug Enforcement Administration (continued)

Drug Enforcement Administration						
Statutory Authority (U.S.C. Citation)	Penalty (Name or Description)	Year Enacted	Latest year of adjustment (via statute or regulation)	Current Penalty Level (\$ Amount or Range)	Sub-Agency / Bureau / Unit	Location for Penalty Update Details
21 U.S.C. 842(c)(1)(B)(ii)	Support for Patients and Communities Act, PL 115-211  Violations of 842(b)(ii) - Failures re: opioids to report suspicious orders; maintain effective controls; review most recent information provided by Atty Gen.	2018	2020	\$ 101,764	Drug Enforcement Administration	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
21 U.S.C. 842(c)(1)(C)	Controlled Substances Act, PL 90-513  Violation of 825(e) by importer, exporter, manufacturer, or distributor - False labeling of anabolic steroids; PL 113-260	2014	2020	\$ 541,933	Drug Enforcement Administration	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
21 U.S.C. 842(c)(1)(D)	Controlled Substances Act, PL 90-513  Violation of 825(e) at the retail level - False labeling of anabolic steroids; PL 113-260	2014	2020	\$ 1,084	Drug Enforcement Administration	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
21 U.S.C. 842(c)(2)(C)	Controlled Substances Act, PL 90-513  Violation of 842(a)(11) by a business - Distribution of laboratory supply with reckless disregard; PL 104-237	1996	2020	\$ 406,419	Drug Enforcement Administration	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
21 U.S.C. 842(c)(2)(D)	Support for Patients and Communities Act, PL 115-211  Violations of 842(a)(5), (10) and (17) by a registered manufacturer or distributor of opioids. Failures re: opioids to report suspicious orders; maintain effective controls; review most recent information provided by Atty Gen.	2018	2020	\$ 508,820	Drug Enforcement Administration	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
21 U.S.C. 856(d)	Illicit Drug Anti-Proliferation Act of 2003  Maintaining drug-involved premises; PL 108-21	2003	2020	\$ 374,763	Drug Enforcement Administration	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>

## Executive Office for Immigration Review

Immigration-Related Penalties						
Statutory Authority (U.S.C. Citation)	Penalty (Name or Description)	Year Enacted	Latest year of adjustment (via statute or regulation)	Current Penalty Level (\$ Amount or Range)	Sub-Agency / Bureau / Unit	Location for Penalty Update Details
8 U.S.C. 1324a(e)(4)(A)(i)	Immigration Reform and Control Act of 1986 Unlawful employment of aliens, first order	1986	2020	Min \$583 - Max \$4,667	Executive Office for Immigration Review	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
8 U.S.C. 1324a(e)(4)(A)(ii)	Immigration Reform and Control Act of 1986 Unlawful employment of aliens, second order	1986	2020	Min \$4,667 - Max \$11,665	Executive Office for Immigration Review	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
8 U.S.C. 1324a(e)(4)(A)(iii)	Immigration Reform and Control Act of 1986 Unlawful employment of aliens, subsequent order	1986	2020	Min \$6,999 - Max \$23,331	Executive Office for Immigration Review	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
8 U.S.C. 1324a(e)(5)	Immigration Reform and Control Act of 1986 Paperwork violation	1986	2020	Min \$234 - Max \$2,332	Executive Office for Immigration Review	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
8 U.S.C. 1324a (note)	Immigration Reform and Control Act of 1986; PL 104-208, sec. 403(a)(4)(C)(ii)  Violation relating to participating employer's failure to notify DHS of final nonconfirmation of employee's employment eligibility	1996	2020	Min \$813 - Max \$1,625	Executive Office for Immigration Review	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
8 U.S.C. 1324a(g)(2)	Immigration Reform and Control Act of 1986; PL 99-603  Violation/prohibition of indemnity bonds	1986	2020	\$ 2,332	Executive Office for Immigration Review	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
8 U.S.C. 1324b(2)(B)(iv)(I)	Immigration Reform and Control Act of 1986; PL 101-649, sec. 536(a)  Unfair immigration-related employment practices, first order	1990	2020	Min \$481 - Max \$3,855	Civil Rights Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
8 U.S.C. 1324b(2)(B)(iv)(II)	Immigration Reform and Control Act of 1986; PL 101-649, sec. 536(a)  Unfair immigration-related employment practices, second order	1990	2020	Min \$3,855 - Max \$9,639	Civil Rights Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>

## **Executive Office for Immigration Review (continued)**

<b>Immigration-Related Penalties</b>						
<b>Statutory Authority (U.S.C. Citation)</b>	<b>Penalty (Name or Description)</b>	<b>Year Enacted</b>	<b>Latest year of adjustment (via statute or regulation)</b>	<b>Current Penalty Level (\$ Amount or Range)</b>	<b>Sub-Agency / Bureau / Unit</b>	<b>Location for Penalty Update Details</b>
8 U.S.C. 1324b(g)(2)(B)(iv)(III)	Immigration Reform and Control Act of 1986; PL 101-649, sec. 536(a)  Unfair immigration-related employment practices, subsequent order	1990	2020	Min \$5,783 - Max \$19,277	Civil Rights Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
8 U.S.C. 1324b(g)(2)(B)(iv)(IV)	Immigration Reform and Control Act of 1986; PL 101-649, sec. 536(a)  Unfair immigration-related employment practices, document abuse	1990	2020	Min \$193 - Max \$1,928	Civil Rights Division	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
8 U.S.C. 1324c(d)(3)(A)	Immigration Reform and Control Act of 1986; PL 101-649, sec. 536(a)  Document fraud, first order -- for violations described in USC 1324c(a)(1)-(4)	1990	2020	Min \$481 - Max \$3,855	Executive Office for Immigration Review	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
8 U.S.C. 1324c(d)(3)(B)	Immigration Reform and Control Act of 1986; PL 101-649, sec. 536(a)  Document fraud, subsequent order -- for violations described in USC 1324c(a)(1)-(4)	1990	2020	Min \$3,855 - Max \$9,639	Executive Office for Immigration Review	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
8 U.S.C. 1324c(d)(3)(A)	Immigration Reform and Control Act of 1986; PL 104-208, sec. 212(a)(5)  Document fraud, first order -- for violations described in USC 1324c(a)(5)-(6)	1996	2020	Min \$407 - Max \$3,251	Executive Office for Immigration Review	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>
8 U.S.C. 1324c(d)(3)(B)	Immigration Reform and Control Act of 1986; PL 104-208, sec. 212(a)(5)  Document fraud, subsequent order -- for violations described in USC 1324c(a)(5)-(6)	1996	2020	Min \$3,251 - Max \$8,128	Executive Office for Immigration Review	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>

## **Federal Bureau of Investigation**

<b>Federal Bureau of Investigation</b>						
<b>Statutory Authority (U.S.C. Citation)</b>	<b>Penalty (Name or Description)</b>	<b>Year Enacted</b>	<b>Latest year of adjustment (via statute or regulation)</b>	<b>Current Penalty Level (\$ Amount or Range)</b>	<b>Sub-Agency / Bureau / Unit</b>	<b>Location for Penalty Update Details</b>
49 U.S.C. 30505(a)	National Motor Vehicle Title Identification System; PL 103-272(1)(e)	1994	2020	\$ 1,722	Federal Bureau of Investigation	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>

## **Office of Justice Programs**

<b>Office of Justice Programs</b>						
<b>Statutory Authority (U.S.C. Citation)</b>	<b>Penalty (Name or Description)</b>	<b>Year Enacted</b>	<b>Latest year of adjustment (via statute or regulation)</b>	<b>Current Penalty Level (\$ Amount or Range)</b>	<b>Sub-Agency / Bureau / Unit</b>	<b>Location for Penalty Update Details</b>
42 U.S.C. 3789g(d)	Omnibus Crime State and Local CHRI Systems - Right to Privacy Violation and Safe Streets Act  State and Local CHRI Systems - Right to Privacy Violation	1979	2020	\$ 29,755	Office of Justice Programs	Federal Register / Vol. 85, No. 119 / Friday, June 19, 2020 / Rules and Regulations  <a href="https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf">https://www.govinfo.gov/content/pkg/FR-2020-06-19/pdf/2020-10905.pdf</a>

**U.S Department of Justice**  
**Grants Programs**  
**For the Fiscal Year Ended September 30, 2020**

OMB Circular A-136, *Financial Reporting Requirements*, requires the following information to be reported in the Department's annual Agency Financial Report for FY 2020 and subsequent fiscal years regarding reporting entities with Federal grants programs:

1. A brief high-level summary of expired, but not closed, Federal grants and cooperative agreements (awards), to include the total number of awards and balances for which closeout has not yet occurred, but for which the period of performance has elapsed by two years or more prior to September 30, 2020 (i.e., on or before September 30, 2018); and
2. A brief narrative of the progress made over the past year compared to the previous year's report, challenges preventing closeout of awards reported, and actions to be taken to close awards reported. This narrative is optional if the entity did not report on expired grants in FY 2019.<sup>1</sup>

Three DOJ grant-making components report information under this guidance: Office of Justice Programs (OJP) Office on Violence Against Women's (OVW), and Office of Community Oriented Policing Services (COPS).

The table on the following page presents, for each DOJ's grant-making component that had zero dollar balances and undisbursed obligations for expired grant awards as of June 30, 2020, for which closeout has not yet occurred, but for which the period of performance has elapsed by two years or more prior to September 30, 2020 (i.e., on or before September 30, 2018).

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<sup>1</sup> This narrative will be provided in FY 2021 Agency Financial Report.

**DOJ Grant Programs: Summary of Expired, but not Closed Grants/Cooperative Agreements**

**For the Fiscal Year Ended September 30, 2020 (Dollars in Thousands)**

<b>DOJ Component</b>	<b>Category</b>	<b>2-3 Years</b>	<b>3-5 Years</b>	<b>More than 5 Years</b>
<b>OJP</b>	Number of Grants/Cooperative Agreements with Zero Dollar Balances	3	3	9
	Number of Grants/Cooperative Agreements with Undisbursed Balances	19	17	12
	<b>OJP Total Amount of Undisbursed Balances</b>	<b>\$5,358</b>	<b>\$5,219</b>	<b>\$4,241</b>
<b>COPS</b>	Number of Grants/Cooperative Agreements with Zero Dollar Balances	2	1	1
	Number of Grants/Cooperative Agreements with Undisbursed Balances	5	1	0
	<b>COPS Total Amount of Undisbursed Balances</b>	<b>\$132</b>	<b>\$0</b>	<b>\$0</b>
<b>OVW</b>	Number of Grants/Cooperative Agreements with Zero Dollar Balances	9	4	0
	Number of Grants/Cooperative Agreements with Undisbursed Balances	34	18	0
	<b>OVW Total Amount of Undisbursed Balances</b>	<b>\$4,670</b>	<b>\$1,497</b>	<b>\$1</b>
<b>DOJ Total Amount of Undisbursed Balances</b>		<b>\$10,160</b>	<b>\$6,716</b>	<b>\$4,242</b>

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