

Independent Audit of the EPA's Fiscal Years 2024 and 2023 Pesticide Registration Fund Financial Statements

February 18, 2026 | Report No. 26-F-0015



Abbreviations

EPA	U.S. Environmental Protection Agency
GAGAS	Generally Accepted Government Auditing Standards
OIG	Office of Inspector General
OMB	Office of Management and Budget
PRIA	Pesticide Registration Improvement Act
U.S.C.	United States Code

Cover Image

Pesticide sprayers are used to control weeds and insects in field crops. The image shows an industrial vehicle with pipes on green grass and under a leafy tree spraying a fog-like substance. (EPA image)

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At a Glance

Independent Audit of the EPA's Fiscal Years 2024 and 2023 Pesticide Registration Fund Financial Statements

Why We Did This Audit

To accomplish this objective:

The Pesticide Registration Improvement Act of 2003 requires the U.S. Environmental Protection Agency Office of Inspector General to perform an annual audit of the financial statements for the Pesticide Registration Fund.

The Pesticide Registration Improvement Act requires the EPA to assess and collect pesticide registration fees and to deposit these fees in the Pesticide Registration Fund. The Office of Financial Operations and Management, within the EPA Office of Finance and Administration, is required to prepare financial statements that present financial information about this fund. The Act also requires the EPA to establish time frames for its review and decision on applications for pesticide registrations; these time frames are known as decision-time review periods.

The Pesticide Registration Improvement Act requires the OIG to, as part of its annual audit of the Pesticide Registration Fund financial statements, conduct an analysis of the fees collected and the Agency's compliance with the decision-time review periods.

To support this EPA mission-related effort:

- *Operating efficiently and effectively.*

Address inquiries to our public affairs office at (202) 566-2391 or OIG.PublicAffairs@epa.gov.

[List of OIG reports.](#)

The EPA Received an Unmodified Opinion for Fiscal Years 2024 and 2023

We rendered an unmodified opinion on the EPA's fiscal years 2024 and 2023 Pesticide Registration Fund, also known as the Pesticide Registration Improvement Act Fund, financial statements. This means that the statements were fairly presented and free of material misstatement.

We found the fund's financial statements to be fairly presented and free of material misstatement.

Compliance with Applicable Laws, Regulations, Contracts, and Grant Agreements

We did not identify any noncompliance that could result in a material misstatement to the audited financial statements.

Other Governmental Reporting Requirements

The EPA was in compliance with the Pesticide Registration Improvement Act's decision-time review period requirements.

This report does not contain any findings or recommendations.



OFFICE OF INSPECTOR GENERAL
U.S. ENVIRONMENTAL PROTECTION AGENCY

February 18, 2026

MEMORANDUM

SUBJECT: Independent Audit of the EPA's Fiscal Years 2024 and 2023 Pesticide Registration Fund
Financial Statements
Report No. 26-F-0015

FROM: Nicole N. Murley, Deputy Inspector General performing the duties
of the Inspector General *Nicole N. Murley*

TO: Paige Hanson, Chief Financial Officer and Chief Administrative Officer
Office of Finance and Administration

Douglas Troutman, Assistant Administrator
Office of Chemical Safety and Pollution Prevention

Nancy Beck, Principal Deputy Assistant Administrator
Office of Chemical Safety and Pollution Prevention

This is our report on the subject audit conducted by the U.S. Environmental Protection Agency Office of Inspector General. The project number for this audit was [OA-FY25-0050](#). Final determinations on matters in this report will be made by EPA managers in accordance with established audit resolution procedures.

A response to this report is not required because the report contains no recommendations. If your office submits a response, however, it will be posted on the OIG's website, along with our memorandum commenting on the response. The response should be provided as an Adobe PDF file that complies with the requirements of section 508 of the Rehabilitation Act of 1973, as amended. The final response should not contain data that your office does not want released to the public; if the response contains such data, your office should identify the data for redaction or removal along with corresponding justification.

We will post this report to our website at www.epa.gov/oig.

Table of Contents

Independent Auditor’s Report on the EPA’s Fiscal Years 2024 and 2023 Pesticide Registration Fund Financial Statements

Report on the Audit of the Financial Statements	1
Report on Internal Control over Financial Reporting	3
Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements	5
Other Governmental Reporting Requirements	6
Management’s Discussion and Analysis	6
Prior Reports	6
Agency Response and OIG Assessment	7

Appendixes

A Fiscal Years 2023 and 2022 (Restated) Pesticide Registration Fund (PRIA) Financial Statements	8
B Distribution	32

Independent Auditor's Report on the EPA's Fiscal Years 2024 and 2023 Pesticide Registration Fund Financial Statements

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the U.S. Environmental Protection Agency's Pesticide Registration Fund, also known as the Pesticide Registration Improvement Act, or PRIA, Fund. These statements comprise the following: the consolidated balance sheets as of September 30, 2024 and 2023; the related statements of net cost and changes in net position; the statement of budgetary resources for the years then ended; and the related notes to the financial statements.

In our opinion, the financial statements, including the accompanying notes, present fairly, in all material respects, the assets, liabilities, net position, net cost, changes in net position, and budgetary resources of the EPA's PRIA Fund as of and for the years ended September 30, 2024 and 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the comptroller general of the United States, commonly referred to as generally accepted government auditing standards, or GAGAS; and Office of Management and Budget, or OMB, Bulletin No. 24-02, *Audit Requirements for Federal Financial Statements*, dated July 29, 2024. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the EPA and to meet our ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

The EPA's management is responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting principles. This includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance; therefore, it is not a guarantee that an audit conducted in accordance with GAGAS and OMB Bulletin No. 24-02 will always detect a material misstatement or a material matter when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAGAS and OMB Bulletin No. 24-02, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the EPA's internal control. Accordingly, we express no such opinion.
- Evaluate the appropriateness of accounting policies used, the reasonableness of significant accounting estimates made by management, and the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the EPA's ability to continue as a going concern for a reasonable period of time.

We are also required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identify during the audit.

Other Information

The EPA's other information in its fiscal year 2024 Agency Financial Report contains a wide range of information, some of which is not directly related to the financial statements. This information is presented for purposes of additional analysis and is not a required part of the financial statements. Management is responsible for the other information included in the EPA's Agency Financial Report. The

other information includes a message from the EPA administrator, program performance, and a “Management’s Discussion and Analysis” section. Other information does not include the financial statements and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements or whether the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. We did not identify any such uncorrected material misstatements based on the work performed.

Report on Internal Control over Financial Reporting

Results of Our Consideration of Internal Control over Financial Reporting

In connection with our audit of the fund’s financial statements, we considered the EPA’s internal control over financial reporting, consistent with the auditor’s responsibilities described below.

Our consideration of the internal control over financial reporting was for the limited purpose of expressing an opinion on the fund’s financial statements and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies or to express an opinion on the effectiveness of the EPA’s internal control over financial reporting. Therefore, such deficiencies in internal control may exist that we did not identify during our audit. A deficiency in internal control over financial reporting 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 over financial reporting, 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 over financial reporting that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

We did not note any matters that we consider to be material weaknesses or significant deficiencies in the PRIA Fund.

Basis for Results of Our Consideration of Internal Control over Financial Reporting

We performed audit procedures related to the EPA’s internal control over financial reporting in accordance with GAGAS and OMB audit requirements.

Responsibilities of Management for Internal Control over Financial Reporting

The EPA's management is responsible for designing, implementing, and maintaining effective internal control over financial reporting relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for Internal Control over Financial Reporting

In planning and performing our audit of the PRIA Fund financial statements as of and for the year ended September 30, 2024, in accordance with GAGAS, we considered the EPA's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements and to comply with the OMB's audit requirements, but not to express an opinion on the effectiveness of the EPA's internal control. Accordingly, we do not express an opinion on the effectiveness of the EPA's internal control over financial reporting. We are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses. We did not consider all internal controls relevant to operating objectives, such as those controls relevant to preparing performance information and ensuring efficient operations.

Definition and Inherent Limitations of Internal Control over Financial Reporting

An entity's internal control over financial reporting is a process effected by those charged with governance or management responsibilities and by other personnel. The objectives of internal control over financial reporting are to provide reasonable assurance of the following: (1) that transactions are properly recorded, processed, and summarized to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that assets are safeguarded against loss from unauthorized acquisition, use, or disposition and (2) that transactions are executed in accordance with provisions of applicable laws, including those governing the use of budget authority, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements.

Intended Purpose of Report on Internal Control over Financial Reporting

Because of inherent limitations, internal control over financial reporting may not prevent or detect and correct misstatements. Also, projections of any assessment of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions or that the degree of compliance with policies or procedures may deteriorate.

Comparison of the EPA's Federal Managers' Financial Integrity Act Report with Our Consideration of Internal Control

OMB Bulletin No. 24-02 requires us to compare material weaknesses disclosed during the audit with those material weaknesses identified in the Agency's Federal Managers' Financial Integrity Act of 1982 report that relate to the financial statements. We are also required to identify material weaknesses

disclosed by the audit that were not communicated in the Agency's report. The Agency's report is prepared and submitted at the consolidated level, of which the PRIA Fund is a component. Accordingly, there are no findings to report at the PRIA Fund level.

Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements

Results of Our Tests for Compliance with Laws, Regulations, Contracts, and Grant Agreements

Our tests for compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements disclosed no instances of noncompliance for fiscal year 2024 that would be reportable under GAGAS. However, the objective of our tests was not to provide an opinion on compliance with laws, regulations, contracts, and grant agreements applicable to the EPA. Accordingly, we do not express such an opinion.

Basis of Results of Our Tests for Compliance with Laws, Regulations, Contracts, and Grant Agreements

We performed our tests of compliance in accordance with GAGAS.

Responsibilities of Management for Compliance with Laws, Regulations, Contracts, and Grant Agreements

The EPA's management is responsible for complying with laws, regulations, contracts, and grant agreements applicable to the Agency and the fund.

Auditor's Responsibilities for Tests of Compliance with Laws, Regulations, Contracts, and Grant Agreements

Our responsibilities are to test compliance with selected provisions of laws, regulations, contracts, and grant agreements applicable to the EPA that have a direct effect on the determination of material amounts and disclosures in the fund's financial statements—including whether the EPA's financial management systems comply substantially with the requirements of the Federal Financial Management Improvement Act of 1996 section 803(a)—and to perform certain limited procedures. Accordingly, we did not test compliance with all provisions of laws and regulations, contracts, and grant agreements applicable to the EPA. We caution that the limited tests that we did perform may not detect all instances of noncompliance.

Intended Purpose of Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements

The purpose of this report is solely to describe the scope of our testing of compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements, as well as the results of that testing. The purpose is not to provide an opinion on compliance. This report is an integral part of an

audit performed in accordance with GAGAS in considering compliance. Accordingly, this report on compliance with laws, regulations, contracts, and grant agreements is not suitable for any other purpose.

Other Governmental Reporting Requirements

Performance Measures

PRIA, at 7 U.S.C. § 136w-8, requires that the EPA establish time frames for its review and decision-making on applications for pesticide registration; these time frames are known as decision-time review periods. PRIA further requires that the EPA make publicly available a schedule of decision-review periods for covered pesticide registration actions and the corresponding registration service fees.

PRIA additionally requires that the EPA Office of Inspector General conduct an annual audit of the PRIA Fund's financial statements, including an analysis of the EPA's compliance with the decision-time review periods. Based on our audit, we determined that the Agency was in compliance with the decision-time review periods required by PRIA.

Management's Discussion and Analysis

Our audit was conducted to form an opinion on the PRIA Fund financial statements as a whole. The "Management's Discussion and Analysis" section of the PRIA Fund financial statements is presented for the purpose of providing additional analysis and is not a required part of the basic financial statements. Such information is management's responsibility. We obtained information from the fund's management about its methods for preparing the "Management's Discussion and Analysis" section, and we reviewed this information for consistency with the financial statements.

We do not express an opinion on the "Management's Discussion and Analysis" section.

We did not identify any material inconsistencies between the information presented in the fund's financial statements and the information presented in the "Management's Discussion and Analysis" section.

Prior Reports

In our previous audit of the PRIA Fund's financial statements, EPA OIG Report No. [25-F-0024](#), *Audit of the EPA's Fiscal Years 2023 and 2022 (Restated) Pesticide Registration Fund Financial Statements*, issued April 16, 2025, we reported a material weakness. Specifically, we found that the EPA materially misstated the on-top adjustment involving the PRIA Fund income and expenses from other appropriations by over \$2.6 million.

We recommended that the chief financial officer correct the calculation in the PRIA 23-02A on-top adjustment to accurately capture the amounts for footnote 8, "Income and Expenses from Other Appropriations (Restated)," as well as develop and implement standard operating procedures for

calculating the PRIA Fund income and expenses from other appropriations. The EPA agreed with the recommendations and completed the corrective actions.

Agency Response and OIG Assessment

The Agency did not provide a response, as we did not have any findings or recommendations.

Damon Jackson

Damon Jackson
Certified Public Accountant
Director, Financial Directorate
Office of Audit
Office of Inspector General
U.S. Environmental Protection Agency
July 28, 2025

***Fiscal Years 2023 and 2022 (Restated) Pesticide
Registration Fund (PRIA) Financial Statements***

**Fiscal Years 2024 and 2023
Pesticide Registration Fund (PRIA) Financial Statements**



*Produced by the U.S. Environmental Protection Agency
Office of the Chief Financial Officer
Office of the Controller*

Table of Contents

Management's Discussion and Analysis (Not updated)	1
Principal Financial Statements	4
Balance Sheet.....	4
Statement of Net Cost.....	5
Statement of Changes in Net Position.....	6
Statement of Budgetary Resources.....	7
Notes to Financial Statements	8
Note 1. Summary of Significant Accounting Policies.....	8
A. Reporting Entities.....	8
B. Basis of Presentation.....	8
C. Budgets and Budgetary Accounting.....	8
D. Basis of Accounting.....	9
E. Revenues and Other Financing Sources.....	9
F. Funds With the Treasury.....	9
G. Advances and Prepayments.....	9
H. Investments in U.S. Government Securities.....	9
I. Property, Plant, and Equipment.....	9
J. Liabilities.....	10
K. Accrued Unfunded Annual Leave.....	10
L. Advances from Others and Deferred Revenue.....	10
M. Retirement Plan.....	10
N. Offsetting Receipts.....	10
O. Prior Period Adjustments and Restatements.....	11
P. Use of Estimates.....	11
Q. Reclassifications and Comparative Figures.....	11
Note 2. Fund Balance with Treasury (FBWT).....	11
Note 3. Accounts Payable.....	12
Note 4. General Property Plant and Equipment, Net.....	12
Note 5. Other Liabilities.....	13
Note 6. Statement of Budgetary Resources.....	15
Note 7. Federal Employee Benefits Payable.....	17
Note 8. Income and Expenses from Other Appropriations.....	18
Note 9. Exchange Revenue.....	18
Note 10. Reconciliation of Net Cost of Operations to Net Outlays.....	18

Management's Discussion and Analysis

Under the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) and the Federal Food, Drug, and Cosmetic Act (FFDCA), as amended by the Food Quality Protection Act (FQPA) of 1996, the EPA's Pesticide Program registers new pesticides and re-evaluates existing pesticides to ensure that they can be used safely and that levels of residue in food and animal feed are safe (there is a reasonable certainty of no harm). The Agency must also conclude that, when used in accordance with labeling and common practices, the product will not generally cause unreasonable adverse effects on the environment.

The Pesticide Registration Improvement Act (PRIA) of 2003 established the Pesticide Registration Fund. PRIA authorizes the collection of Registration service fees, which are deposited into the Pesticide Registration Fund and made available for obligation to the extent provided in appropriation acts and are available without fiscal year limitation.

Pesticide Registration

Under FIFRA and FFDCA pesticides must be registered by the EPA. The passage of PRIA introduced deadlines for the Agency to complete certain registration actions. EPA expedites the registration of reduced- risk pesticide uses, which generally pose lower risks to people and the environment. Accelerated pesticide reviews provide an incentive for industry to develop and register lower risk pesticides, and the availability of these reduced-risk pesticides provides alternatives to older, potentially more harmful products currently on the market.

PRIA prescribed the amount of the registration service fee and the corresponding decision review time for various categories of registration action. The goal is to create a more predictable evaluation process for affected pesticide registrants and couple the collection of individual fees with specific decision-making periods. The legislation also promotes shorter decision review periods for reduced-risk pesticide applications.

PRIA 1, effective on March 23, 2004, authorized collection of registration fees through fiscal year 2008. The Pesticide Registration Improvement Renewal Act (PRIA 2), effective on October 1, 2007, authorized collection of registration fees through fiscal year 2012. The Pesticide Registration Improvement Extension Act of 2012 (PRIA 3) was effective on October 1, 2012, authorized collection of registration fees through fiscal year 2017. The PRIA 3 statutory expiration date of September 30, 2017, was extended through fiscal year 2018 and part of fiscal year 2019 by legislative language contained in 2018 and 2019 continuing resolutions as well as the 2018 omnibus spending bill. On March 8, 2019, the Pesticide Registration Improvement Extension Act of 2018 (PRIA 4) reauthorized PRIA for five years, through fiscal year 2023. The Pesticide Registration Improvement Act of 2022 (PRIA 5) was enacted into law on December 29, 2022, reauthorizing PRIA through fiscal year 2027. PRIA 5 pesticide registration service fees and timeframes became effective 60 days after the date of enactment of PRIA 5, or February 27, 2023. Pesticide registration applications received before February 27, 2023, were subject to PRIA 4 pesticide registration service fees and decision timeframes, and applications received on or after February 27, 2023, were subject to PRIA 5 pesticide registration service fees and decision timeframes. PRIA and its reauthorizations can be found on the following webpage (PRIA 5 has not yet been added)- <https://www.epa.gov/pria-fees/about-pesticide-registration-fees-under-pria>.

¹Minor use pesticides are those that produce relatively little revenue for their manufacturers, for a variety of reasons. They may be registered for a seldom seen pest, or for a crop that is not grown by a large number of producers. However, minor crops include some high revenue fruit, vegetable, and ornamental crops.

For a pending or a new application covered by PRIA to be deemed complete and subject to the decision review periods, a registrant is required to pay the applicable fee or receive a waiver or exemption from the fee. For most applications, the decision review period starts 21 days after submission of the application, provided that the fee has been paid, fee waiver granted or in the case of a 75 percent or 50 percent fee waiver under PRIA 4, the waiver has been granted and the remaining fee has been paid. PRIA 4 and PRIA 5 legislation provides fee waivers for certain categories of small businesses and minor uses¹. Exemption from the requirement to pay a registration service fee is continued under PRIA 4-5 for applications solely associated with IR-4 petitions².

Applications from federal and state agencies are also exempt from registration service fees. If the registrant requests a waiver or reduction of the fee, the decision review period will begin when the Agency grants such request or in the case of small business fee waivers, no more than 60 days after receipt of the waiver application. If the Agency determines that a fee is required and the waiver is not granted, the decision review period starts after the fee is collected.

PRIA 5 contains the same audit provision as PRIA 4. PRIA 5 continues authority established under PRIA 4 to reject an application if it fails a preliminary technical screen. PRIA 5 modifies fees for existing categories, creates new fee categories, and in a few cases, amends the category definitions. PRIA 5 increases the fee categories or types of applications covered by PRIA from 212 to 226. PRIA 5 discontinued PRIA 4 set-asides from the Pesticide Registration Fund for farm worker protection activities, partnership grants and pesticide safety education programs. PRIA 5 authorized two 5 percent fee increases, the first beginning in FY 2025 and the second beginning in FY 2027, and specifies activities that must be completed in order for the fee increases to go into effect. The first fee increase criteria were met and those fees representing a 5 percent increase became effective for applications received on or after 10/1/24.

Highlights and Accomplishments

Registration Financial Perspective

During FY 2024, the Agency's obligations charged against the PRIA Fund for the cost of registration were \$20.8 million and 60.4 work-years. Of this amount, the Office of Pesticide Programs (OPP) obligated \$10.5 million in Personnel Compensation and Benefits (PC&B).

Appropriated funds are used in addition to registration fee funds. In FY 2024, approximately \$3.5 million in appropriated funds were expended for pesticide registration activities.

The Pesticide Registration Fund has two types of receipts: fee collections and interest earned on investments. Of the \$18.4 million in FY 2024 net receipts, more than 99.9 percent were fee collections.

Registration Program Performance Measures

The following measure supports the program's strategic goal: ensuring the safety of chemicals and pollution prevention.

²The IR-4 (Interregional Research Project No.4) program is involved in making sure that pesticides are registered for use on minor crops. IR-4 helps by conducting research on minor use pesticides, pesticides that would not otherwise be profitable to manufacture.

Measure 1: Percentage of risk assessments supporting pesticide registration decisions for new active ingredients that consider the effects determinations or protections of federally threatened and endangered species.

Results: In FY 2024, 100 percent of risk assessments supporting new active ingredient regulatory decisions considered effects determinations or protections of federally threatened and endangered species under the Endangered Species Act (ESA). This exceeded the target of 80 percent of risk assessments incorporating ESA considerations.

Principal Financial Statements

**U.S. Environmental Protection Agency
PRIA
Balance Sheet
As of September 30, 2024 and 2023
(Dollars in Thousands)**

	2024	2023
ASSETS:		
Intragovernmental:		
Fund Balance with Treasury (Note 2)	\$ 15,303	\$ 18,235
Advances and Prepayments	105	32
Total Intragovernmental	15,408	18,267
Other Than Intragovernmental:		
General Property, Plant and Equipment, Net (Note 4)	8,059	8,034
Total Other Than Intragovernmental	8,059	8,034
Total Assets	\$ 23,467	\$ 26,301
LIABILITIES:		
Intragovernmental:		
Other Liabilities (Note 5)	\$ 1,468	\$ 546
Total Intragovernmental	1,468	546
Other Than Intragovernmental:		
Accounts Payable (Note 3)	-	19
Federal Employee Benefits Payable (Note 7)	2,961	2,927
Advances from Others and Deferred Revenue	12,114	16,107
Other Liabilities (Note 5)	597	668
Total Other Than Intragovernmental	15,672	19,721
Total Liabilities	17,140	20,267
NET POSITION:		
Cumulative Results of Operations - Funds from Dedicated Collections	6,327	6,034
Total Net Position	6,327	6,034
Total Liabilities and Net Position	\$ 23,467	\$ 26,301

The accompanying notes are an integral part of these financial statements.
EPA's FY 2024 Annual PRIA Financial Statements

**U.S. Environmental Protection Agency
 PRIA
 Statement of Net Cost
 For the Fiscal Years Ended September 30, 2024 and 2023
 (Dollars in Thousands)**

	2024	2023
COSTS		
Gross Costs (Note 9)	\$ 23,434	\$ 21,161
Expenses from Other Appropriations (Note 8)	<u>50,196</u>	<u>46,391</u>
Total Costs	73,630	67,552
Less: Earned Revenue (Note 9)	<u>22,476</u>	<u>21,103</u>
NET COST OF OPERATIONS (Note 10)	<u>\$ 51,154</u>	<u>\$ 46,449</u>

The accompanying notes are an integral part of these financial statements.
 EPA's FY 2024 Annual PRIA Financial Statements

U.S. Environmental Protection Agency
PRIA
Statement of Changes in Net Position
For the Fiscal Years Ended September 30, 2024 and 2023
(Dollars in Thousands)

	2024	2023
CUMULATIVE RESULTS OF OPERATIONS:		
Beginning Balance	\$ 6,034	\$ 4,677
Nonexchange Revenue	306	447
Income from Other Appropriations (Note 8)	50,196	46,391
Imputed Financing Sources	945	968
Net Cost of Operations (Note 9 and 10)	<u>(51,154)</u>	<u>(46,449)</u>
Net Change in Cumulative Results of Operations	<u>293</u>	<u>1,357</u>
Total Cumulative Results of Operations	<u>\$ 6,327</u>	<u>\$ 6,034</u>
Net Position	<u>\$ 6,327</u>	<u>\$ 6,034</u>

The accompanying notes are an integral part of these financial statements.
EPA's FY 2024 Annual PRIA Financial Statements

U.S. Environmental Protection Agency
PRIA
Statement of Budgetary Resources
For the Fiscal Years Ended September 30, 2024 and 2023
(Dollars in Thousands)

	2024	2023
BUDGETARY RESOURCES		
Unobligated Balance From Prior Year Budget Authority, Net (discretionary) (Note 6)	\$ 9,806	\$ 11,371
Appropriations (discretionary)	<u>18,789</u>	<u>20,328</u>
Total Budgetary Resources	<u>\$ 28,595</u>	<u>\$ 31,699</u>
STATUS OF BUDGETARY RESOURCES		
New Obligations and Upward Adjustments (total)	\$ 22,803	\$ 22,733
Unobligated Balance, End of Year:		
Apportioned, Unexpired Accounts	<u>5,792</u>	<u>8,966</u>
Unobligated Balance, End of Year (total): (Note 6)	<u>5,792</u>	<u>8,966</u>
Total Status of Budgetary Resources	<u>\$ 28,595</u>	<u>\$ 31,699</u>
OUTLAYS, NET		
Outlays, Net (total) (discretionary)	\$ 21,721	\$ 21,758
Distributed Offsetting Receipts (-)	<u>(18,789)</u>	<u>(20,328)</u>
Agency Outlays, Net (discretionary) (Note 10)	<u>\$ 2,932</u>	<u>\$ 1,430</u>

The accompanying notes are an integral part of these financial statements.
EPA's FY 2024 Annual PRIA Financial Statements

U.S. Environmental Protection Agency
PRIA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2024 and 2023
(Dollars in Thousands)

Note 1. Summary of Significant Accounting Policies

A. Reporting Entities

The EPA was created in 1970 by executive reorganization from various components of other federal agencies to better marshal and coordinate federal pollution control efforts. The Agency is generally organized around the media and substances it regulates - air, land, water, waste, pesticides, and toxic substances.

The Pesticide Registration Fund (PRIA) is authorized under the Pesticide Registration Improvement Act of 2003 (which amended the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA)), and became effective on March 23, 2004. This Act authorizes the EPA to assess and collect pesticide registration service fees on applications submitted to register pesticides covered by this Act, as well as assess and collect fees to register new active ingredients not listed in the Registration Division 2003 Work Plan of the Office of Pesticide Programs. The Pesticide Registration Improvement Renewal Act (commonly referred to as PRIA 2) extended the authority to collect pesticide registration service fees through FY 2012. PRIA 2 became effective October 1, 2007. PRIA 2 was reauthorized with the passage of the Pesticide Registration Improvement Extension Act (referred to as PRIA 3) on September 28, 2012. PRIA 3 became effective October 1, 2012, and authorized collection of registration fees through FY 2018. PRIA 4 became effective March 8, 2019 and authorized collection of registration fees through FY 2023. PRIA 5 became effective on December 29, 2022 and authorized collection of registration fees through FY 2027. The pesticide registration services fees outlined in PRIA 5 took effect 60 days after its enactment, on February 27, 2023. The PRIA Fund is accounted for under Treasury symbol number 68X5374.

The PRIA fund may charge some administrative costs directly to the fund and charge the remainder of the administrative costs to Agency-wide appropriations. See Note 8 Income and Expenses from Other Appropriations for amounts included in Income from Other Appropriations on the Statement of Changes in Net Position and as Expenses from Other Appropriations on the Statement of Net Cost.

B. Basis of Presentation

These financial statements have been prepared to report the financial position and results of operations of the EPA for the Pesticide Registration Fund (PRIA) as required by the Chief Financial Officers Act of 1990 and the Pesticide Registration Improvement Act (PRIA) of 2003. In the prior years, pesticide registration was included in the FIFRA financial statements. The reports have been prepared from the books and records of the EPA in accordance with Office of Management and Budget (OMB) Circular A-136 *Financial Reporting Requirements*, and the EPA's accounting policies which are summarized in this note. These statements are therefore different from the financial reports also prepared by the EPA pursuant to OMB directives that are used to monitor and control the EPA's use of budgetary resources.

C. Budgets and Budgetary Accounting

Funding for PRIA is provided by fees collected from industry to offset costs incurred by EPA in carrying out these programs. Each year, the EPA submits an apportionment request to OMB based on the anticipated collections of industry fees.

U.S. Environmental Protection Agency
PRIA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2024 and 2023
(Dollars in Thousands)

D. Basis of Accounting

Generally Accepted Accounting Principles (GAAP) for federal entities is the standard prescribed by the Federal Accounting Standards Advisory Board (FASAB), which is the official standard-setting body for the Federal Government and the American Institute of Certified Public Accountants (AICPA). The financial statements are prepared in accordance with GAAP for federal entities.

Transactions are recorded on an accrual accounting basis and a budgetary basis. Under the accrual method, revenues are recognized when earned and expenses are recognized when liabilities are incurred, without regard to receipt or payment of cash. Budgetary accounting facilitates compliance with legal constraints and controls over the use of federal funds posted in accordance with OMB directives and the U.S. Treasury regulations. All interfund balances and transactions have been eliminated.

EPA uses a modified matching principle since federal entities recognize unfunded liabilities (without budgetary resources) in accordance FASAB Statement of Federal Financial Accounting Standards (SFFAS) No. 5 *Accounting for Liabilities of the Federal Government*.

E. Revenues and Other Financing Sources

For FYs 2024 and 2023, PRIA received funding from fees collected from registrants requesting pesticide registrations. Revenues were also recognized from fee collections to the extent that expenses were incurred during the fiscal year.

F. Funds With the Treasury

The PRIA fund deposits receipts and processes disbursements through its operating account maintained at the U.S. Department of the Treasury.

G. Advances and Prepayments

PRIA advances funds to the EPA's Working Capital Fund to pay for computer, postage, and other administrative support services.

H. Investments in U. S. Government Securities

Investments in U. S. government securities are maintained by Treasury and are reported at amortized cost net of unamortized discounts. Discounts are amortized over the term of the investments and reported as interest income. PRIA holds the investments to maturity, unless needed to finance operations of the fund. No provision is made for unrealized gains or losses on these securities because in, most cases, they are held to maturity.

I. Property, Plant, and Equipment (See Note 4)

General property, plant, and equipment for PRIA consists of software in development and software in production. Internal use software includes purchased commercial off-the-shelf software, contractor developed software and software that was internally developed by Agency employees. Internal use software is capitalized at full cost (direct and indirect) and amortized using the straight-line method over its useful life, not exceeding five years.

U.S. Environmental Protection Agency
PRIA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2024 and 2023
(Dollars in Thousands)

J. Liabilities (See Note 5)

Liabilities represent the amount of monies or other resources that are more likely than not to be paid by the Agency as the result of an Agency transaction or event that has already occurred and can be reasonably estimated. However, no liability can be paid by the Agency without an appropriation or other collections. Liabilities for which an appropriation has not been enacted are classified as unfunded liabilities and there is no certainty that the appropriations will be enacted. For PRIA, liabilities are liquidated from fee receipts, since PRIA receives no appropriation. Fees collected by the Agency are classified as unearned revenue until expended. Liabilities of the Agency arising from anything other than contracts can be abrogated by the Government acting in its sovereign capacity.

K. Accrued Unfunded Annual Leave

Annual, sick, and other leave is expensed as taken during the fiscal year. Annual leave earned but not taken at the end of the fiscal year is accrued as an unfunded liability. Accrued unfunded annual leave is included in the Balance Sheet as a component of "Federal Employee Benefits Payable." Sick leave earned but not taken is not accrued as a liability. It is expensed as it is used.

L. Advances from Others and Deferred Revenue

Fees collected by the PRIA program that have not yet been expended are considered deferred revenue. Deferred revenue will fluctuate in conjunction with expenses paid from other appropriations and program expenses.

M. Retirement Plan

There are two primary retirement systems for federal employees. Employees hired prior to January 1, 1987, may participate in the Civil Service Retirement System (CSRS). On January 1, 1987, the Federal Employees Retirement System (FERS) went into effect pursuant to Public Law 99-335. Most employees hired after December 31, 1986, are automatically covered by FERS and Social Security. Employees hired prior to January 1, 1987, elected to either join FERS and Social Security or remain in CSRS. A primary feature of FERS is that it offers a savings plan to which the Agency automatically contributes one percent of pay and matches any employee contributions up to an additional four percent of pay. The Agency also contributes the employer's matching share for Social Security.

With the issuance of SFFAS No. 5, *Accounting for Liabilities of the Federal Government*, accounting, and reporting standards were established for liabilities relating to the federal employee benefit programs (Retirement, Health Benefits, and Life Insurance). SFFAS No. 5 requires that the employing agencies recognize the cost of pensions and other retirement benefits during their employees' active years of service. SFFAS No. 5 requires that the Office of Personnel Management (OPM), as administrator of the CSRS and FERS, the Federal Employees Health Benefits Program, and the Federal Employees Group Life Insurance Program, provide federal agencies with the actuarial cost factors to compute the liability for each program.

N. Offsetting Receipts

Beginning in FY 2007, OMB Circular A-136 *Financial Reporting Requirements* requires that the amount of distributed offsetting receipts reported in the Statement of Budgetary Resources (SBR) should equal the amount recorded as offsetting receipts by the Department of the Treasury (Treasury). Pesticide Registration Fees collected under PRIA are offsetting receipts by Treasury.

U.S. Environmental Protection Agency
PRIA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2024 and 2023
(Dollars in Thousands)

O. Prior Period Adjustments and Restatements

Prior period adjustments, if any, are made in accordance with SFFAS No. 21, *Reporting Corrections of Errors and Changes in Accounting Principles*. Specifically, prior period adjustments will only be made for material prior period errors to: (1) the current period financial statements, and (2) the prior period financial statements presented for comparison. Adjustments related to changes in accounting principles will only be made to the current period financial statements, but not to prior period financial statements presented for comparison.

P. Use of Estimates

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

Q. Reclassifications and Comparative Figures

Certain reclassifications have been made to the prior year's financial statements to enhance comparability with the current year's financial statements in accordance with Office of Management and Budget (OMB) Circular No. A-136, *Financial Reporting Requirements* revised May 30, 2024. As a result, the form and content of the Balance Sheet, Statement of Changes in Net Position and footnotes have been changed to conform with OMB Circular No. A-136.

Note 2. Fund Balance with Treasury (FBWT)

Fund Balance with Treasury as of September 30, 2024 and 2023 consists of the following:

	2024			2023		
	Entity Assets	Non-Entity Assets	Total	Entity Assets	Non-Entity Assets	Total
Other Fund Types:						
PRIA	\$ 15,303	\$ -	\$ 15,303	\$ 18,235	\$ -	\$ 18,235
Total	\$ 15,303	\$ -	\$ 15,303	\$ 18,235	\$ -	\$ 18,235

Status of Fund Balances:

Unobligated Amounts in Fund Balance:

	2024	2023
Available for Obligation	\$ 5,792	\$ 8,966
Unavailable for Obligation	833	833
Obligated Balance not yet Disbursed	<u>8,678</u>	<u>8,436</u>
Total	\$ 15,303	\$ 18,235

U.S. Environmental Protection Agency
PRIA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2024 and 2023
(Dollars in Thousands)

Note 3. Accounts Payable

Accounts Payable are current liabilities and consist of the following amounts as of September 30, 2024 and 2023:

	2024	2023
Other Than Intragovernmental:		
Accounts Payable	\$ <u> -</u>	\$ <u> 19</u>
Total	\$ <u> -</u>	\$ <u> 19</u>

Note 4. General Property, Plant and Equipment, Net

General property, plant, and equipment (PP&E) consist of software in development, software in production, and EPA-held and contractor-held personal property.

As of September 30, 2024, General PP&E Cost consisted of the following:

	EPA- Held Equipment	Software (Production)	Software (Development)	Total
Balance, Beginning of Year	\$ <u> 280</u>	\$ <u> 5,050</u>	\$ <u> 7,921</u>	\$ <u> 13,251</u>
Additions	<u> -</u>	<u> -</u>	<u> 81</u>	<u> 81</u>
Balance, End of Year	\$ <u> 280</u>	\$ <u> 5,050</u>	\$ <u> 8,002</u>	\$ <u> 13,332</u>

As of September 30, 2024, General PP&E Accumulated Depreciation consisted of the following:

	EPA- Held Equipment	Software (Production)	Software (Development)	Total
Balance, Beginning of Year	\$ <u> 167</u>	\$ <u> 5,050</u>	\$ <u> -</u>	\$ <u> 5,217</u>
Depreciation Expense	<u> 56</u>	<u> -</u>	<u> -</u>	<u> 56</u>
Balance, End of Year	\$ <u> 223</u>	\$ <u> 5,050</u>	\$ <u> -</u>	\$ <u> 5,273</u>

As of September 30, 2024, General PP&E, Net consisted of the following:

	EPA- Held Equipment	Software (Production)	Software (Development)	Total
Balance, End of Year, Net	\$ <u> 57</u>	\$ <u> -</u>	\$ <u> 8,002</u>	\$ <u> 8,059</u>

U.S. Environmental Protection Agency
PRIA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2024 and 2023
(Dollars in Thousands)

As of September 30, 2023, General PP&E Cost consisted of the following:

	EPA- Held Equipment	Software (Production)	Software (Development)	Total
Balance, Beginning of Year	\$ 280	\$ 5,050	\$ 7,142	\$ 12,472
Additions	-	-	779	779
Balance, End of Year	<u>\$ 280</u>	<u>\$ 5,050</u>	<u>\$ 7,921</u>	<u>\$ 13,251</u>

As of September 30, 2023, General PP&E Accumulated Depreciation consisted of the following:

	EPA- Held Equipment	Software (Production)	Software (Development)	Total
Balance, Beginning of Year	\$ 111	\$ 5,050	\$ -	\$ 5,161
Depreciation Expense	56	-	-	56
Balance, End of Year	<u>\$ 167</u>	<u>\$ 5,050</u>	<u>\$ -</u>	<u>\$ 5,217</u>

As of September 30, 2023, General PP&E, Net consisted of the following:

	EPA- Held Equipment	Software (Production)	Software (Development)	Total
Balance, End of Year, Net	<u>\$ 113</u>	<u>\$ -</u>	<u>\$ 7,921</u>	<u>\$ 8,034</u>

Note 5. Other Liabilities

Other Liabilities consist of the following as of September 30, 2024:

	Covered by Budgetary Resources	Not Covered by Budgetary Resources	Total
Intragovernmental			
Current			
Employer Contributions & Payroll Taxes	\$ 34	\$ -	\$ 34
Accrued Liabilities	1,434	-	1,434
Total Intragovernmental	<u>\$ 1,468</u>	<u>\$ -</u>	<u>\$ 1,468</u>
Other Than Intragovernmental			
Current			
Other Accrued Liabilities	\$ 453	\$ -	\$ 453
Accrued Funded Payroll and Benefits	144	-	144
Total Other Than Intragovernmental	<u>\$ 597</u>	<u>\$ -</u>	<u>\$ 597</u>

U.S. Environmental Protection Agency
PRIA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2024 and 2023
(Dollars in Thousands)

Other Liabilities consist of the following as of September 30, 2023:

	<u>Covered by Budgetary Resources</u>	<u>Not Covered by Resources</u>	<u>Total</u>
Intragovernmental			
Current			
Employer Contributions & Payroll Taxes	\$ 45	\$ -	\$ 45
Accrued Liabilities	<u>501</u>	<u>-</u>	<u>501</u>
Total Intragovernmental	<u>\$ 546</u>	<u>\$ -</u>	<u>\$ 546</u>
Other Than Intragovernmental			
Current			
Other Accrued Liabilities	\$ 487	\$ -	\$ 487
Accrued Funded Payroll and Benefits	<u>181</u>	<u>-</u>	<u>181</u>
Total Other Than Intragovernmental	<u>\$ 668</u>	<u>\$ -</u>	<u>\$ 668</u>

At various periods throughout FY 2024 and FY 2023, employees with their associated payroll costs were transferred from PRIA to the Environmental Programs and Management (EPM) appropriation. These employees were transferred to keep PRIA's obligations and disbursements within budgetary limits.

This process has led to variations between the year-end liabilities of FYs 2024 and 2023. The liabilities covered by budgetary resources (both intragovernmental and other than intragovernmental) represent unpaid payroll benefits as well as accrued expenses at year-end.

U.S. Environmental Protection Agency
PRIA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2024 and 2023
(Dollars in Thousands)

Note 6. Statement of Budgetary Resources

The purpose of Federal budgetary accounting is to control, monitor, and report on funds made available to Federal agencies bylaw and help ensure compliance with law. The following budget terms from OMB Circular A-11, Section 20.3 are commonly used:

- **Appropriation:** A provision of law (not necessarily in an appropriations act) authorizing the expenditure of funds for a given purpose. Usually, but not always, an appropriation provides budget authority.
- **Budgetary resources:** Amounts available to incur obligations in a given year. Budgetary resources consist of new budget authority and unobligated balances of budget authority provided in previous years.
- **Distributed offsetting receipts:** Amounts that an agency collects from the public or from other U.S. Government agencies that are used to offset or reduce an agency's budget outlays. Agency outlays are measured on both a gross and net basis, with net outlays being reduced by offsetting receipts (and other amounts).
- **Offsetting collections:** Payments to the Government that, by law, are credited directly to expenditure accounts and deducted from gross budget authority and outlays of the expenditure account, rather than added to receipts. Usually, offsetting collections are authorized to be spent for the purposes of the account without further action by Congress. They usually result from business-like transactions with the public, including payments from the public in exchange for goods and services, reimbursements for damages, and gifts or donations of money to the Government and from intragovernmental transactions with other Government accounts. The authority to spend offsetting collections is a form of budget authority.
- **Offsetting receipts:** Payments to the Government that are credited to offsetting receipt accounts and deducted from gross budget authority and outlays, rather than added to receipts. Usually, they are deducted at the level of the agency and subfunction, but in some cases they are deducted at the level of the Government as a whole. They are not authorized to be credited to expenditure accounts. The legislation that authorizes the offsetting receipts may earmark them for a specific purpose and either appropriate them for expenditure for that purpose or require them to be appropriated in annual appropriations acts before they can be spent. Like offsetting collections, they usually result from business-like transactions with the public, including payments from the public in exchange for goods and services, reimbursements for damages, and gifts or donations of money to the Government, and from intragovernmental transactions with other Government accounts.
- **Obligation:** A binding agreement that will result in outlays, immediately or in the future. Budgetary resources must be available before obligations can be incurred legally.
- **Outlay:** A payment to liquidate an obligation. Outlays generally are equal to cash disbursements and are the measure of Government spending.

U.S. Environmental Protection Agency
PRIA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2024 and 2023
(Dollars in Thousands)

Recoveries of Prior Year Obligations, Temporarily Not Available, and Permanently Not Available on the Statement of Budgetary Resources consist of the following amounts as of September 30, 2024 and 2023:

	2024	2023
Unobligated Balance Brought Forward, Oct 1.	\$ <u>8,966</u>	\$ <u>11,288</u>
Adjustments to Budgetary Resources Made During the Current Year		
Downward Adjustments of Prior Year Undelivered Orders	840	83
Total	<u>840</u>	<u>83</u>
Unobligated Balance from Prior Year Budget Authority, Net (discretionary)	\$ <u>9,806</u>	\$ <u>11,371</u>
Temporarily Not Available - Rescinded Authority	\$ <u>(833)</u>	\$ <u>(833)</u>

Unexpired unobligated balances are available to be apportioned by the OMB for new obligations at the beginning of the following fiscal year.

The unobligated balances available consist of the following as of September 30, 2024 and 2023:

	2024	2023
Unexpired Unobligated Balance	\$ <u>5,792</u>	\$ <u>8,966</u>
Total	\$ <u>5,792</u>	\$ <u>8,966</u>

Undelivered orders consist of the following as of September 30, 2024 and 2023:

	2024	2023
Intragovernmental:		
Unpaid Undelivered Orders	\$ -	\$ 54
Paid Undelivered Orders	105	32
Other Than Intragovernmental:		
Unpaid Undelivered Orders	<u>6,585</u>	<u>7,117</u>
Total	\$ <u>6,690</u>	\$ <u>7,203</u>

U.S. Environmental Protection Agency
PRIA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2024 and 2023
(Dollars in Thousands)

Note 7. Federal Employee Benefits Payable

Payroll and benefits payable to the EPA employees for the fiscal years ending September 30, 2024 and 2023, consist of the following:

	Covered by Budgetary Resources	Not Covered by Budgetary Resources	Total
FY 2024 Federal Employee Benefits Payable			
Employer Contributions Payable - Thrift Savings Plan	\$ <u>17</u>	\$ -	\$ <u>17</u>
Total - Current	17	-	17
Accrued Unfunded Annual Leave	<u>-</u>	<u>2,944</u>	<u>2,944</u>
Total - Non-Current	-	2,944	2,944
Total	<u>\$ 17</u>	<u>\$ 2,944</u>	<u>\$ 2,961</u>
	Covered by Budgetary Resources	Not Covered by Budgetary Resources	Total
FY 2023 Federal Employee Benefits Payable			
Employer Contributions Payable - Thrift Savings Plan	\$ <u>21</u>	\$ -	\$ <u>21</u>
Total - Current	21	-	21
Accrued Unfunded Annual Leave	<u>-</u>	<u>2,906</u>	<u>2,906</u>
Total - Non-Current	-	2,906	2,906
Total	<u>\$ 21</u>	<u>\$ 2,906</u>	<u>\$ 2,927</u>

U.S. Environmental Protection Agency
PRIA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2024 and 2023
(Dollars in Thousands)

Note 8. Income and Expenses from Other Appropriations

The Statement of Net Cost reports the program costs that include the full cost of the program outputs and consist of the direct costs and all other costs that can be directly traced, assigned on a cause-and-effect basis, or reasonably allocated to program outputs.

During FYs 2024 and 2023, the EPA had two appropriations which funded a variety of programmatic and non-programmatic activities across the Agency, subject to statutory requirements. The EPM appropriation was created to fund personnel compensation and benefits, travel, procurement, and contract activities.

As illustrated below, there is a net zero impact on PRIA's Statement of Changes in Net Position.

	2024	2023
Income from Other Appropriations	\$ 50,196	\$ 46,391
Expenses from Other Appropriations	50,196	46,391
Net Effect	\$ -	\$ -

Note 9. Exchange Revenue

Intragovernmental costs relate to the source of the goods or services, not the classification of the related revenue.

	2024	2023
Costs:		
Intragovernmental	\$ 9,038	\$ 6,815
Other Than Intragovernmental	14,396	14,346
Expenses from Other Appropriations	50,196	46,391
Total Costs	73,630	67,552
Earned Revenue:		
Other Than Intragovernmental	22,476	21,103
Total Revenue	22,476	21,103
Net Cost of Operations:	\$ 51,154	\$ 46,449

Note 10. Reconciliation of Net Cost of Operations 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.

U.S. Environmental Protection Agency
PRIA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2024 and 2023
(Dollars in Thousands)

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 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), components of net outlays that are not part of net cost (e.g., acquisition of capital assets), other temporary timing difference (e.g., prior period adjustments due to correction of errors). The analysis below illustrates this reconciliation by listing the key differences between net cost and net outlays.

	Fiscal Year Ending September 30, 2024		
	Intra- governmental	Other Than Intra- governmental	Total 2024
NET COST	\$ 9,038	\$ 42,116	\$ 51,154
Components of Net Cost That Are Not Part of Net Outlays:			
Property, Plant and Equipment Depreciation	-	(56)	(56)
Cost Capitalization Offset	-	82	82
Income from Other appropriations	-	(50,196)	(50,196)
Increase/(Decrease) in Assets:			
Other Assets	73	-	73
(Increase)/Decrease in Liabilities:			
Accounts Payable	-	19	19
Federal Employee Benefits Payable	-	(34)	(34)
Other Liabilities	(922)	4,063	3,141
Other Financing Sources:			
Other Imputed Financing	(945)	-	(945)
Total Components of Net Cost That Are Not Part of Net Outlays	(1,794)	(46,122)	(47,916)
Components of Net Outlays That Are Not Part of Net Cost:			
Appropriated Receipts for Trust Fund/Special Funds	-	(18,789)	(18,789)
Distributed Offsetting Receipts	-	18,789	18,789
Custodial/Non-exchange revenue	(306)	-	(306)
Total Components of Net Outlays That Are Not Part of Net Cost	(306)	-	(306)
NET OUTLAYS	\$ 6,938	\$ (4,006)	\$ 2,932

U.S. Environmental Protection Agency
PRIA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2024 and 2023
(Dollars in Thousands)

	Fiscal Year Ending September 30, 2023		
	Intra- governmental	Other Than Intra- governmental	Total 2023
NET COST	\$ 6,815	\$ 39,634	\$ 46,449
Components of Net Cost That Are Not Part of Net Outlays			
Property, Plant and Equipment Depreciation	-	(56)	(56)
Applied Overhead/Cost Capitalization Offset	-	778	778
Other	-	(46,391)	(46,391)
Increase/(Decrease) in Assets:			
Other Assets	(72)	-	(72)
(Increase)/Decrease in Liabilities:			
Accounts Payable	23	52	75
Federal Employee Benefits Payable	-	238	238
Other Liabilities	-	1,824	1,824
Other Financing Sources:			
Other Imputed Financing	(968)	-	(968)
Total Components of Net Cost That Are Not Part of Net Outlays	(1,017)	(43,555)	(44,572)
Appropriated receipts for Trust Fund/Special Funds	-	(20,328)	(20,328)
Distributed Offsetting Receipts	-	20,328	20,328
Custodial/Non-exchange Revenue	(447)	-	(447)
Total Components of Net Outlays That Are Not Part of Net Cost	(447)	-	(447)
Other Temporary Timing Differences	-	-	-
NET OUTLAYS	\$ 5,351	\$ (3,921)	\$ 1,430

Distribution

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Assistant Deputy Administrator
Chief of Staff, Office of the Administrator
Deputy Chief of Staff for Management, Office of the Administrator
Chief Financial Officer and Chief Administrative Officer, Office and Finance and Administration
Assistant Administrator for Chemical Safety and Pollution Prevention
Principal Deputy Assistant Administrator for Chemical Safety and Pollution Prevention
Agency Follow-Up Coordinator
General Counsel
Associate Administrator for Congressional and Intergovernmental Relations
Associate Administrator for External Affairs
Deputy Chief Financial Officer and Deputy Chief Administrative Officer, Office of Finance
and Administration
Associate Deputy Chief Financial Officer, Office of Finance and Administration
Deputy Associate Chief Financial Officer, Office of Finance and Administration
Controller, Office of Financial Operations and Management, Office of Finance and Administration
Deputy Controller, Office of Financial Operations and Management, Office of Finance
and Administration
Deputy Assistant Administrators, Office of Chemical Safety and Pollution Prevention
Deputy Assistant Administrator for Management, Office of Chemical Safety and Pollution Prevention
Director, Continuous Improvement Division, Office of Finance and Administration
Director, Oversight and Accountability Division, Office of Financial Operations and Management, Office
of Finance and Administration
OIG Liaison, Office of Policy, Office of the Administrator
GAO Liaison, Office of Policy, Office of the Administrator
Audit Follow-Up Coordinator, Office of the Administrator
Senior Audit Advisor, Office of Chemical Safety and Pollution Prevention
Public Liaison Specialist, Office of Finance and Administration



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