



**AUDIT OF THE
U.S. DEPARTMENT OF JUSTICE
ANNUAL CLOSING PACKAGE
FINANCIAL STATEMENTS
FISCAL YEAR 2013**

U.S. Department of Justice
Office of the Inspector General
Audit Division

Audit Report 14-05
January 2014

**AUDIT OF THE
U.S. DEPARTMENT OF JUSTICE
ANNUAL CLOSING PACKAGE
FINANCIAL STATEMENTS
FISCAL YEAR 2013**

**OFFICE OF THE INSPECTOR GENERAL
EXECUTIVE SUMMARY**

This audit report contains the Closing Package Financial Statements of the U.S. Department of Justice (Department) for the fiscal years (FY) ended September 30, 2013, and September 30, 2012. The Office of the Inspector General (OIG) performed the audit in accordance with auditing standards generally accepted in the United States of America. Effective for FY 2013, auditing standards generally accepted in the United States of America use the term “unmodified” opinion instead of “unqualified” opinion. The definition of the two terms is substantially the same. An unmodified opinion means that the financial statements present fairly, in all material respects, the financial position and the results of the entity’s operations in accordance with U.S. generally accepted accounting principles. The FY 2013 audit resulted in an unmodified opinion on the FY 2013 closing package financial statements. For FY 2012, the Department received an unqualified opinion on its closing package financial statements (OIG Audit Report No. 13-02).

The Department’s closing package financial statements were prepared in accordance with Volume I, Part 2 – Chapter 4700 of the U.S. Department of the Treasury’s *Treasury Financial Manual*. Its purpose is to assist the U.S. Department of the Treasury in preparing the U.S. Government Financial Report by reclassifying the Department’s general-purpose financial statements into a standard format that will be consolidated with other federal agencies, and by reporting the Department’s intragovernmental balances by federal agency to facilitate elimination of transactions between federal agencies.

The Office of the Inspector General did not identify any material weaknesses, nor did it report any significant deficiencies in internal control over financial reporting or instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards* in the *Independent Auditor’s Report on Closing Package Financial Statements*.

The OIG is not independent with respect to amounts pertaining to OIG operations that are presented in the financial statements. However, the amounts included for the OIG are not material to the Department’s financial statements, and the OIG is organizationally independent with respect to all other aspects of the Department’s activities.

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FISCAL YEAR 2013**

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**Independent Auditor's Report on
Closing Package Financial Statements**

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INDEPENDENT AUDITOR'S REPORT ON CLOSING PACKAGE FINANCIAL STATEMENTS

United States Attorney General
U.S. Department of Justice

Report on the Closing Package Financial Statements

We have audited the accompanying Closing Package Financial Statements Report of the U.S. Department of Justice (Department), which comprise the Closing Package Financial Statement Report – Balance Sheets as of September 30, 2013 and 2012, and the related Closing Package Financial Statement Reports – Statement of Net Cost and Statement of Changes in Net Position for the years then ended, and the related Financial Report (FR) Notes Report (except for the information in the FR Notes Report entitled "Threshold," Note 25 Text Data Line 2, and Note 26 Text Data Line 3); the accompanying Additional Note No. 31; the accompanying Trading Partner Summary Note Report – Balance Sheets as of September 30, 2013 and 2012; and the related Trading Partner Summary Note Reports – Statement of Net Cost and Statement of Changes in Net Position for the years then ended (hereinafter referred to as the "closing package financial statements").

Management's Responsibility for the Closing Package Financial Statements

Management is responsible for the preparation and fair presentation of these closing package 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 closing package financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these closing package financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in U.S. *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of

Management and Budget (OMB) Bulletin No. 14-02, *Audit Requirements for Federal Financial Statements*. Those standards and OMB Bulletin No. 14-02 require that we plan and perform the audit to obtain reasonable assurance about whether the closing package financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the closing package financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the closing package financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the agency's preparation and fair presentation of the closing package 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 agency'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 estimates made by management, as well as evaluating the overall presentation of the closing package financial statements.

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

Opinion

In our opinion, the closing package 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, 2013 and 2012, and its net costs and changes in net position for the years then ended, in accordance with U.S. generally accepted accounting principles.

Emphasis of Matter

We draw attention to Additional Note No. 31.B to the closing package financial statements, which describes that the accompanying closing package financial statements were prepared to comply with the requirements of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM) Volume I, Part 2, Chapter 4700 for the purpose of providing financial information to the U.S. Department of the Treasury and the U.S. Government Accountability Office (GAO) to use in preparing and auditing the *Financial Report of the U.S. Government*, and are not intended to be a complete presentation of the consolidated balance sheets of the Department as of September 30, 2013 and 2012, and the related consolidated statements of net cost, and changes in net position, and combined statements of budgetary resources and custodial activity, (hereinafter referred to as the "general-purpose financial statements") for the years then ended. Our opinion is not modified with respect to this matter.

Other Matters

Opinion on the General-Purpose Financial Statements

Other auditors have audited, 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; and Office of Management and Budget (OMB) Bulletin No. 14-02, the general-purpose financial statements of the U.S. Department of Justice as of September 30, 2013 and 2012, and the other auditors' report thereon, dated December 12, 2013, expressed an unmodified opinion on those financial statements.

Required Supplementary Information and Required Supplementary Stewardship Information

U.S. generally accepted accounting principles require that the information in FR Notes Report Note 25 Text Data Line 2, FR Notes Report Note 26 Text Data Line 3, and Other Data Report Nos. 1, 8, 9, and 14, except for the information entitled "Threshold" (which are discussed below) be presented to supplement the closing package financial statements. Such information, although not a part of the closing package 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 closing package 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 closing package financial statements, and other knowledge we obtained during our audits of the closing package 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.

Management has omitted Management's Discussion and Analysis and the Combining Statement of Budgetary Resources that U.S. generally accepted accounting principles require to be presented to supplement the closing package financial statements. Such missing information, although not a part of the closing package 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 closing package financial statements in an appropriate operational, economic, or historical context. Our opinion on the closing package financial statements is not affected by this missing information.

Other Information

Our audits were conducted for the purpose of forming an opinion on the closing package financial statements as a whole. The information in the sections included in the Other Data Report Nos. 15 through 17, the information entitled "Threshold" in Other Data Report and the information in the sections entitled "Threshold" in FR Notes Report; the information in the Closing Package Line Reclassification Summary Report – Balance Sheet; the information in the Closing Package Line Reclassification Summary Reports – Statement of Net Cost and Statement of Changes in Net Position; and the information in the Closing Package Line Reclassification Summary Report – Custodial Activity are presented for purposes of additional analysis in accordance with *TFM Chapter 4700* and are not a required part of the closing package financial statements. Such information has not been subjected to the auditing procedures applied in the audits of the closing package financial statements and, accordingly, we do not express an opinion or provide any assurances on it.

Restriction on Use of the Report on Closing Package Financial Statements

This report is intended solely for the information and use of the management of the Department, the U.S. Department of the Treasury, OMB, and the GAO in connection with the preparation and audit of the *Financial Report of the U.S. Government* and is not intended to be and should not be used by anyone other than these specified parties.

Other Reporting Required by Government Auditing Standards

Other Reporting on the General-Purpose Financial Statements

In accordance with U.S. *Government Auditing Standards*, other auditors have issued reports dated December 12, 2013, on their consideration of the Department's internal control over financial reporting; and the results of their tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters that are required to be reported under *Government Auditing Standards*. Those reports are an integral part of an audit performed in accordance with U.S. *Government Auditing Standards* and OMB Bulletin No. 14-02 in considering the Department's internal control and compliance, and should be read in conjunction with this report in considering the results of our audits of the closing package financial statements.

Internal Control over Financial Reporting Specific to the Closing Package Financial Statements

In planning and performing our audits of the closing package financial statements, we also considered the Department's internal control over the financial reporting (internal control) to determine the audit procedures that are appropriate in the

circumstances for the purpose of expressing our opinion on the closing package financial statements, but not for the purpose of expressing an opinion of the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

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 for the closing package financial statements 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 audits 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.

Compliance and Other Matters Specific to the Closing Package Financial Statements

As part of obtaining reasonable assurance about whether the U.S. Department of Justice's closing package financial statements are free from material misstatement, we also performed tests of its compliance with certain provisions of *TFM Chapter 4700*. However, providing an opinion on compliance with those provisions was not an objective of our audits of the closing package financial statements, and accordingly, we do not express such an opinion. The results of our tests of compliance disclosed no instances of noncompliance or other matters that are required to be reported herein under *Government Auditing Standards* and OMB Bulletin No. 14-02.

Purpose of the Other Reporting Required by Government Auditing Standards

The purpose of the communication provided 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 on compliance. This communication is an integral part of an audit performed in accordance with U.S. generally accepted government auditing standards in considering the Department's internal control and compliance with provisions of

laws, regulations, contracts, and grant agreements that have a material effect on the closing package financial statements. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "M L Hayes". The signature is written in a cursive style with a large initial "M" and "L".

Mark L. Hayes, CPA, CFE
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice

December 17, 2013

**Closing Package
Financial Statement Report**

**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

12-17-2013 09:28:39

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2013

Period: SEPTEMBER

Entity: 1500-Department of Justice

Reported In: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()
The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Closing Line item	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported
Advances to Others and Prepayments		92,356	266,560	266,560
Other Assets (without reciprocals)		14	0	0
Total Federal Assets		30,421,728	31,550,101	31,550,101
Total Assets		41,418,760	43,190,714	43,190,714
Liabilities				
Non-Federal				
Accounts Payable		(4,203,261)	(4,108,056)	(4,108,056)
Federal Debt Securities Held by the Public		0	0	0
Federal Employee and Veteran Benefits Payable		(1,642,688)	(1,499,368)	(1,499,368)
Environmental and Disposal Liabilities		(76,676)	(74,441)	(74,441)
Benefits Due and Payable		0	0	0
Loan Guarantee Liabilities		0	0	0
Liabilities to Government Sponsored Enterprises		0	0	0
Insurance and Guarantee Program Liabilities		0	0	0
Derivative Liabilities	I	0	0	0
Other Liabilities		(6,028,369)	(6,701,385)	(6,701,385)
Total Non-Federal Liabilities		(11,950,994)	(12,383,250)	(12,383,250)
Federal				
Accounts Payable		(344,120)	(307,365)	(307,365)
Accounts Payable, capital transfers		0	0	0

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**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

12-17-2013 09:28:39

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2013

Period: SEPTEMBER

Entity: 1500-Department of Justice

Reported In: THOUSANDS

Decimal Point: ZERO

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I = Inactive Line

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Closing Line item	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported
Federal Debt		0	0	0
Interest Payable		0	0	0
Loans Payable		0	0	0
Transfers Payable		0	0	0
Benefit Program Contributions Payable		(334,066)	(424,862)	(424,862)
Advances from Others and Deferred Credits		(110,040)	(152,446)	(152,446)
Liability to the General Fund for custodial and other non-entity assets		(3,007)	(3,858)	(3,858)
Other Liabilities (without reciprocals)		(2,604,766)	(2,670,204)	(2,670,204)
Total Federal Liabilities		(3,395,999)	(3,558,735)	(3,558,735)
Total Liabilities		(15,346,993)	(15,941,985)	(15,941,985)
Net Position-All Other Funds		(14,095,527)	(16,273,227)	(16,273,227)
Net Position- Funds From Dedicated Collections		(11,976,240)	(10,975,502)	(10,975,502)
Total Net Position		(26,071,767)	(27,248,729)	(27,248,729)
Total Liabilities and Net Position		(41,418,760)	(43,190,714)	(43,190,714)

U.S Department of the Treasury
 Financial Management Service
 Governmentwide Financial Report System

12-17-2013 09:28:39

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2013

Period: SEPTEMBER

Entity: 1500-Department of Justice

Reported In: THOUSANDS

Decimal Point: ZERO

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Closing Line item	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported
Gross Cost:				
Non-Federal Gross Cost		26,936,004	33,793,025	33,793,025
Interest on Debt Held by the Public		0	0	0
Gain/Loss from changes in actuarial assumptions		0	0	0
Total Non-Federal Gross Cost		26,936,004	33,793,025	33,793,025
Federal Gross Cost				
Benefit Program Costs		2,972,706	2,914,550	2,914,550
Imputed Costs		801,658	878,014	878,014
Buy/Sell Costs		2,838,794	3,015,911	3,015,911
Federal Securities Interest Expense		0	0	0
Borrowing and Other Interest Expense		271	493	493
Borrowing Losses		0	0	0
Other Expenses (without reciprocals)		715,014	708,381	708,381
Total Federal Gross Cost		7,328,443	7,517,349	7,517,349
Department Total Gross Cost		34,264,447	41,310,374	41,310,374
Earned Revenue				
Non-Federal Earned Revenue		(1,336,733)	(1,340,757)	(1,340,757)
Federal Earned Revenue				
Benefit Program Revenue (exchange)		0	0	0
Buy/Sell Revenue		(1,775,741)	(1,774,289)	(1,774,289)
Federal Securities Interest Revenue (exchange)		(943)	(155)	(155)

U.S Department of the Treasury
 Financial Management Service
 Governmentwide Financial Report System

12-17-2013 09:28:39

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2013

Period: SEPTEMBER

Entity: 1500-Department of Justice

Reported In: THOUSANDS

Decimal Point: ZERO

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Closing Line item	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported
Borrowing and Other Interest Revenue (Exchange)		0	(603)	(603)
Borrowings Gains		0	0	0
Other Revenue (without reciprocals)		0	0	0
Total Federal Earned Revenue		(1,776,684)	(1,775,047)	(1,775,047)
Department Total Earned Revenue		(3,113,417)	(3,115,804)	(3,115,804)
Net Cost		31,151,030	38,194,570	38,194,570

U.S Department of the Treasury
 Financial Management Service
 Governmentwide Financial Report System

12-17-2013 09:28:39

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2013 **Period:** SEPTEMBER

Entity: 1500-Department of Justice **Reported In:** THOUSANDS **Decimal Point:** ZERO

Amounts presented as debits and credits()
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Closing Line item	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported
Beginning Net Position		(27,248,729)	(29,523,613)	(29,523,613)
Non-Federal Prior-Period Adjustments				
Changes in Accounting Principles - Non Federal		274,648	0	0
Corrections of Errors - Non Federal		0	0	0
Corrections of Errors - Years Preceding the Prior Year - Non Federal		0	0	0
Federal Prior-Period Adjustments				
Change in Accounting Principles - Federal		0	0	0
Corrections of Errors - Federal		0	0	0
Corrections of Errors - Years Preceding the Prior Year - Federal		0	0	0
Adjusted Beginning Net Position Balance		(26,974,081)	(29,523,613)	(29,523,613)
Non-Federal Nonexchange Revenue				
Individual Income Tax and Tax Withholdings		0	0	0
Corporation Income Taxes		0	0	0
Unemployment Taxes		0	0	0
Excise Taxes		0	0	0
Estate and Gift Taxes		0	0	0
Custom Duties		0	0	0
Other Taxes and Receipts		(8,740,337)	(12,624,735)	(12,624,681)

U.S Department of the Treasury
 Financial Management Service
 Governmentwide Financial Report System

12-17-2013 09:28:39

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2013 **Period:** SEPTEMBER

Entity: 1500-Department of Justice **Reported In:** THOUSANDS **Decimal Point:** ZERO

Amounts presented as debits and credits()
 The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Closing Line item	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported
Miscellaneous Earned Revenue		0	0	0
Total Non-Federal Nonexchange Revenue		(8,740,337)	(12,624,735)	(12,624,681)
- Federal Nonexchange Revenue				
- Federal Securities Interest Revenue (nonexchange)		(5,106)	(3,327)	(3,327)
- Borrowing and other interest revenue (nonexchange)		0	0	0
Benefit Program Revenue (nonexchange)		0	0	0
Other taxes and receipts		0	0	0
Total Federal Nonexchange Revenue		(5,106)	(3,327)	(3,327)
Budgetary Financing Sources:				
Appropriations received as adjusted (rescissions and other adjustments)		(25,572,464)	(27,540,928)	(27,540,928)
Appropriation of unavailable special or trust fund receipts transfers-in		0	0	0
Appropriation of unavailable special or trust fund receipts Transfers-out		0	0	0
Nonexpenditure transfers-in of unexpended appropriations and financing sources		(562,505)	(562,608)	(562,608)
Nonexpenditure Transfers-out of unexpended appropriations and financing sources		166,430	122,742	122,742

U.S Department of the Treasury
 Financial Management Service
 Governmentwide Financial Report System

12-17-2013 09:28:39

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2013 **Period:** SEPTEMBER

Entity: 1500-Department of Justice **Reported In:** THOUSANDS **Decimal Point:** ZERO

Amounts presented as debits and credits()
 The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Closing Line item	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported
Expenditure transfers-in of financing sources		0	0	0
Expenditure Transfers-out of financing sources		0	0	0
- Nonexpenditure Transfers-In of Financing Sources - Capital Transfers		0	0	0
- Nonexpenditure Transfers-out of Financing Sources - Capital Transfers		0	0	0
Collections for Others Transferred to the General Fund		6,015	5,126	5,126
Accrual for Amounts to be Collected for Others and Transferred to the General Fund		151	73	73
Other budgetary financing sources		5,262,839	5,549,362	5,549,308
Total Budgetary Financing Sources		(20,699,534)	(22,426,233)	(22,426,287)
Other Financing Sources:				
Transfers-in Without Reimbursement		(2,382)	(10,607)	(10,607)
Transfers-out Without Reimbursement		302	23,230	23,230
Imputed Financing Source		(801,659)	(878,014)	(878,014)
Non-Entity Collections Transferred to the General Fund		0	0	0
Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund		0	0	0
Other non-budgetary financing		0	0	0

U.S Department of the Treasury
 Financial Management Service
 Governmentwide Financial Report System

12-17-2013 09:28:39

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2013 **Period:** SEPTEMBER

Entity: 1500-Department of Justice **Reported In:** THOUSANDS **Decimal Point:** ZERO

Amounts presented as debits and credits()
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I = Inactive Line

Closing Line item	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported
sources				
Total Other Financing Sources		(803,739)	(865,391)	(865,391)
- Net Cost		31,151,030	38,194,570	38,194,570
- Ending Net Position Balance		(26,071,767)	(27,248,729)	(27,248,729)

**Trading Partner
Summary Note Report**

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

12-17-2013 08:39:29

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2013

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
BS		Accounts Receivable	A	D	452,327	324,340
Variance:					0	0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
0300	LIBRARY OF CONGRESS		334	283	283	0
0400	GOVERNMENT PRINTING OFFICE		2	2	2	0
0500	GOVERNMENT ACCOUNTABILITY OFFICE		2	2	2	0
1200	Department of Agriculture		585	1,668	1,668	0
1300	Department of Commerce		228	967	967	0
1400	Department of the Interior		2,241	1,769	1,769	0
1601	Department of Labor		202	350	350	0
1800	United States Postal Service		139	73	73	0
1900	Department of State		144,473	142,433	142,433	0
2000	Department of the Treasury		3,867	1,854	1,854	0
2400	Office of Personnel Management		7,621	7,675	7,675	0
2500	National Credit Union Administration		0	1	1	0
2700	Federal Communications Commission		1	1	1	0
2800	Social Security Administration		1,013	974	974	0
2900	FEDERAL TRADE COMMISSION		357	396	396	0
3100	U. S. Nuclear Regulatory Commission		216	181	181	0
3600	DEPARTMENT OF VETERANS AFFAIRS		738	469	469	0
4700	General Services Administration		3,532	2,005	2,005	0
4900	National Science Foundation		14	24	24	0

**U.S.Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

12-17-2013 08:39:29

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2013

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
5000	Securities and Exchange Commission		3,437	3,366	3,366	0
5100	Federal Deposit Insurance Corporation		239	69	69	0
5600	CENTRAL INTELLIGENCE AGENCY		5,638	4,713	4,713	0
6100	CONSUMER PRODUCT SAFETY COMMISSION		(14)	88	88	0
6300	NATIONAL LABOR RELATIONS BOARD		15	27	27	0
6400	Tennessee Valley Authority		38	44	44	0
6800	Environmental Protection Agency		5,728	7,128	7,128	0
6900	Department of Transportation		265	1,822	1,822	0
7000	Department of Homeland Security		25,990	52,502	52,502	0
7200	Agency for International Development		2,669	4,794	4,794	0
7300	Small Business Administration		43	61	61	0
7500	Department of Health and Human Services		31,983	45,271	45,271	0
8000	National Aeronautics and Space Administration		76	241	241	0
8300	Export-Import Bank of the United States		1	6	6	0
8600	Department of Housing and Urban Development		45	338	338	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		0	2	2	0
8900	Department of Energy		1,341	2,275	2,275	0
9100	Department of Education		65	79	79	0
9500	Independent and Other Agencies		22,818	4,612	4,612	0
9999	Unidentified		1,770	(25,229)	(25,229)	0

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Financial Management Service
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GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

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Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
DE00	Department of Defense		184,615	61,004	61,004	0
	Total		452,327	324,340	324,340	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
BS		Advances to Others and Prepayments	A	D	92,356	266,560
				Variance:	0	0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
0300	LIBRARY OF CONGRESS		1,574	82	82	0
1300	Department of Commerce		30,320	42,682	42,682	0
1400	Department of the Interior		21	29	29	0
1900	Department of State		34,128	29,951	29,951	0
2000	Department of the Treasury		975	1,427	1,427	0
2400	Office of Personnel Management		2,024	3,808	3,808	0
4700	General Services Administration		503	8	8	0
4900	National Science Foundation		9	52	52	0
5600	CENTRAL INTELLIGENCE AGENCY		13,489	17,012	17,012	0
6900	Department of Transportation		718	375	375	0
7500	Department of Health and Human Services		1	3	3	0

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Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
8900	Department of Energy		196	342	342	0
9100	Department of Education		0	800	800	0
9500	Independent and Other Agencies		3,079	164,999	164,999	0
9999	Unidentified		880	458	458	0
DE00	Department of Defense		4,439	4,532	4,532	0
	Total		92,356	266,560	266,560	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
BS		Federal Investments	A	D	6,650,773	6,213,716
				Variance:	0	0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		5,171,803	4,697,090	4,697,090	0
9900	Treasury General Fund		1,478,970	1,516,626	1,516,626	0
	Total		6,650,773	6,213,716	6,213,716	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
BS		Interest Receivable	A	D	187	187

Variance: 0 0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		187	187	187	0
	Total		187	187	187	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
BS		Other Assets (without reciprocals)	A	D	14	0

Variance: 0 0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		14	0	0	0
	Total		14	0	0	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
BS		Accounts Payable	L	C	344,120	307,365
Variance:					0	0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
0300	LIBRARY OF CONGRESS		280	51	51	0
0400	GOVERNMENT PRINTING OFFICE		1,770	2,482	2,482	0
1200	Department of Agriculture		1,406	943	943	0
1300	Department of Commerce		1,661	1,438	1,438	0
1400	Department of the Interior		351	293	293	0
1601	Department of Labor		721	872	872	0
1800	United States Postal Service		3,831	104	104	0
1900	Department of State		45,435	57,474	57,474	0
2000	Department of the Treasury		2,102	4,166	4,166	0
2400	Office of Personnel Management		9,060	9,733	9,733	0
2700	Federal Communications Commission		18	0	0	0
2800	Social Security Administration		8	2	2	0
3600	DEPARTMENT OF VETERANS AFFAIRS		475	237	237	0
4500	U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.		0	2	2	0
4700	General Services Administration		183,812	164,541	164,541	0
4900	National Science Foundation		90	116	116	0
5600	CENTRAL INTELLIGENCE AGENCY		533	1,134	1,134	0
6800	Environmental Protection Agency		4	0	0	0
6900	Department of Transportation		1,164	1,146	1,146	0

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Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
7000	Department of Homeland Security		25,098	12,054	12,054	0
7200	Agency for International Development		34	15	15	0
7300	Small Business Administration		0	208	208	0
7500	Department of Health and Human Services		10,871	5,782	5,782	0
8000	National Aeronautics and Space Administration		0	1	1	0
8600	Department of Housing and Urban Development		26	64	64	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		2,643	885	885	0
8900	Department of Energy		2,438	4,518	4,518	0
9100	Department of Education		0	1	1	0
9300	FEDERAL MEDIATION AND CONCILIATION SVC.		75	56	56	0
9500	Independent and Other Agencies		12,371	9,027	9,027	0
9999	Unidentified		0	(1,175)	(1,175)	0
DE00	Department of Defense		37,843	31,195	31,195	0
	Total		(344,120)	(307,365)	(307,365)	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
BS		Advances from Others and Deferred Credits	L	C	110,040	152,446
Variance:					0	0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		113	92	92	0
1300	Department of Commerce		5	301	301	0
1400	Department of the Interior		272	258	258	0
1601	Department of Labor		2,332	2,242	2,242	0
1800	United States Postal Service		0	25	25	0
1900	Department of State		914	381	381	0
2000	Department of the Treasury		0	273	273	0
2800	Social Security Administration		175	666	666	0
3600	DEPARTMENT OF VETERANS AFFAIRS		4	0	0	0
4700	General Services Administration		237	236	236	0
5100	Federal Deposit Insurance Corporation		4,338	5,335	5,335	0
6900	Department of Transportation		195	222	222	0
7000	Department of Homeland Security		33,972	66,205	66,205	0
7500	Department of Health and Human Services		24,401	19,890	19,890	0
8000	National Aeronautics and Space Administration		0	3	3	0
8600	Department of Housing and Urban Development		1,423	4,141	4,141	0
8900	Department of Energy		2	0	0	0
9100	Department of Education		1,364	99	99	0

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Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
9500	Independent and Other Agencies		5,979	7,674	7,674	0
9999	Unidentified		2,214	2,156	2,156	0
DE00	Department of Defense		32,100	42,247	42,247	0
Total			(110,040)	(152,446)	(152,446)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
BS		Benefit Program Contributions Payable	L	C	334,066	424,862
Variance:					0	0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
1601	Department of Labor		268,722	262,260	262,260	0
2000	Department of the Treasury		0	269	269	0
2400	Office of Personnel Management		65,633	162,333	162,333	0
9999	Unidentified		(289)	0	0	0
Total			(334,066)	(424,862)	(424,862)	0

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BS		Liability to the General Fund for custodial and other non-entity assets	L	C	3,007	3,858
				Variance:	0	0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		3,007	3,858	3,858	0
	Total		(3,007)	(3,858)	(3,858)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
BS		Other Liabilities (without reciprocals)	L	C	2,604,766	2,670,204
				Variance:	0	0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		7,983	2,474	2,474	0
9900	Treasury General Fund		1,424,941	1,557,213	1,557,213	0
9999	Unidentified		1,171,842	1,110,517	1,110,517	0
	Total		(2,604,766)	(2,670,204)	(2,670,204)	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
NCS		Borrowing and Other Interest Revenue (Exchange)	ER	C	0	603

Variance: 0 0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		0	603	603	0
	Total		0	(603)	(603)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
NCS		Buy/Sell Revenue	ER	C	1,775,741	1,774,289

Variance: 0 0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
0300	LIBRARY OF CONGRESS		373	0	0	0
0400	GOVERNMENT PRINTING OFFICE		7	8	8	0
0500	GOVERNMENT ACCOUNTABILITY OFFICE		11	7	7	0
1200	Department of Agriculture		6,520	10,483	10,483	0
1300	Department of Commerce		2,072	2,809	2,809	0
1400	Department of the Interior		8,463	11,456	11,456	0
1601	Department of Labor		1,056	4,285	4,285	0
1800	United States Postal Service		540	536	536	0
1900	Department of State		332,085	311,642	311,642	0
2000	Department of the Treasury		16,371	13,578	13,578	0
2400	Office of Personnel Management		46,843	48,446	48,446	0

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Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
2500	National Credit Union Administration		3	7	7	0
2700	Federal Communications Commission		6	6	6	0
2800	Social Security Administration		13,323	25,866	25,866	0
2900	FEDERAL TRADE COMMISSION		1,704	1,599	1,599	0
3100	U. S. Nuclear Regulatory Commission		1,256	1,044	1,044	0
3300	Smithsonian Institution		97	91	91	0
3600	DEPARTMENT OF VETERANS AFFAIRS		8,332	5,432	5,432	0
4100	MERIT SYSTEMS PROTECTION BOARD		1	0	0	0
4500	U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.		8	2	2	0
4700	General Services Administration		36,800	53,136	53,136	0
4900	National Science Foundation		131	144	144	0
5000	Securities and Exchange Commission		16,429	11,505	11,505	0
5100	Federal Deposit Insurance Corporation		605	1,242	1,242	0
5400	FEDERAL LABOR RELATIONS AUTHORITY		5	0	0	0
5600	CENTRAL INTELLIGENCE AGENCY		12,882	23,982	23,982	0
6100	CONSUMER PRODUCT SAFETY COMMISSION		49	166	166	0
6300	NATIONAL LABOR RELATIONS BOARD		81	28	28	0
6400	Tennessee Valley Authority		217	245	245	0
6500	FEDERAL MARITIME COMMISSION		47	9	9	0
6800	Environmental Protection Agency		22,153	25,067	25,067	0

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Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
6900	Department of Transportation		4,344	6,818	6,818	0
7000	Department of Homeland Security		207,236	263,550	263,550	0
7200	Agency for International Development		628	2,322	2,322	0
7300	Small Business Administration		284	322	322	0
7500	Department of Health and Human Services		227,200	231,337	231,337	0
8000	National Aeronautics and Space Administration		246	435	435	0
8300	Export-Import Bank of the United States		1	13	13	0
8600	Department of Housing and Urban Development		1,089	1,038	1,038	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		0	4	4	0
8900	Department of Energy		3,642	4,871	4,871	0
9000	SELECTIVE SERVICES SYSTEM		24	372	372	0
9100	Department of Education		437	643	643	0
9300	FEDERAL MEDIATION AND CONCILIATION SVC.		2	0	0	0
9500	Independent and Other Agencies		46,306	17,018	17,018	0
9999	Unidentified		(13,958)	(36,270)	(36,270)	0
DE00	Department of Defense		769,790	728,995	728,995	0
	Total		(1,775,741)	(1,774,289)	(1,774,289)	0

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NCS		Federal Securities Interest Revenue (exchange)	ER	C	943	155

Variance: 0 0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		943	155	155	0
	Total		(943)	(155)	(155)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
NCS		Benefit Program Costs	GC	D	2,972,706	2,914,550

Variance: 0 0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
1601	Department of Labor		121,628	120,220	120,220	0
2400	Office of Personnel Management		2,851,078	2,794,330	2,794,330	0
	Total		2,972,706	2,914,550	2,914,550	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
NCS		Borrowing and Other Interest Expense	GC	D	271	493

Variance: 0 0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
4700	General Services Administration		271	493	493	0
	Total		271	493	493	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
NCS		Buy/Sell Costs	GC	D	2,838,794	3,015,911

Variance: 0 0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
0300	LIBRARY OF CONGRESS		1,293	1,544	1,544	0
0400	GOVERNMENT PRINTING OFFICE		9,782	11,118	11,118	0
0500	GOVERNMENT ACCOUNTABILITY OFFICE		1,645	2,179	2,179	0
1200	Department of Agriculture		29,269	21,114	21,114	0
1300	Department of Commerce		50,045	44,023	44,023	0
1400	Department of the Interior		2,924	2,580	2,580	0
1601	Department of Labor		6,266	3,473	3,473	0
1800	United States Postal Service		19,979	21,423	21,423	0
1900	Department of State		217,355	272,762	272,762	0
2000	Department of the Treasury		19,059	19,711	19,711	0
2400	Office of Personnel Management		58,594	58,638	58,638	0

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Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
2700	Federal Communications Commission		176	(42)	(42)	0
2800	Social Security Administration		114	21	21	0
3100	U. S. Nuclear Regulatory Commission		0	8	8	0
3300	Smithsonian Institution		0	4	4	0
3600	DEPARTMENT OF VETERANS AFFAIRS		4,776	626	626	0
4100	MERIT SYSTEMS PROTECTION BOARD		0	135	135	0
4500	U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.		5	23	23	0
4600	APPALACHIAN REGIONAL COMMISSION		0	322	322	0
4700	General Services Administration		1,950,738	2,094,120	2,094,120	0
4900	National Science Foundation		534	421	421	0
5000	Securities and Exchange Commission		0	(90)	(90)	0
5600	CENTRAL INTELLIGENCE AGENCY		38,367	70,593	70,593	0
6200	OFFICE OF SPECIAL COUNSEL		109	53	53	0
6800	Environmental Protection Agency		5	109	109	0
6900	Department of Transportation		28,174	23,557	23,557	0
7000	Department of Homeland Security		186,862	150,153	150,153	0
7200	Agency for International Development		175	227	227	0
7300	Small Business Administration		(208)	529	529	0
7500	Department of Health and Human Services		40,855	30,079	30,079	0
8000	National Aeronautics and Space Administration		39	43	43	0

**U.S.Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

12-17-2013 08:39:29

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2013

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

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Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
8600	Department of Housing and Urban Development		90	2,155	2,155	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		12,810	6,463	6,463	0
8900	Department of Energy		21,837	40,275	40,275	0
9100	Department of Education		1,038	1,830	1,830	0
9300	FEDERAL MEDIATION AND CONCILIATION SVC.		460	62	62	0
9500	Independent and Other Agencies		22,416	28,662	28,662	0
9900	Treasury General Fund		0	8	8	0
9999	Unidentified		(4,294)	(13,176)	(13,176)	0
DE00	Department of Defense		117,505	120,176	120,176	0
Total			2,838,794	3,015,911	3,015,911	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
NCS		Imputed Costs	GC	D	801,658	878,014
Variance:					0	0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		18,468	39,181	39,181	0
2400	Office of Personnel Management		783,190	838,833	838,833	0
Total			801,658	878,014	878,014	0

**U.S.Department of the Treasury
Financial Management Service
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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2013

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
NCS		Other Expenses (without reciprocals)	GC	D	715,014	708,381
				Variance:	0	0
Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		715,014	708,381	708,381	0
	Total		715,014	708,381	708,381	0

**U.S.Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

12-17-2013 08:39:29

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2013

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
SCNP		Accrual for Amounts to be Collected for Others and Transferred to the General Fund	CF	D	151	73
				Variance:	0	0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		151	73	73	0
	Total		151	73	73	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
SCNP		Collections for Others Transferred to the General Fund	CF	D	6,015	5,126
				Variance:	0	0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		6,015	5,126	5,126	0
	Total		6,015	5,126	5,126	0

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Governmentwide Financial Report System**

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2013

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
SCNP		Nonexpenditure Transfers-out of unexpended appropriations and financing sources	CF	D	166,430	122,742
Variance:					0	0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
1300	Department of Commerce		6,365	6,500	6,500	0
9500	Independent and Other Agencies		18,649	5,938	5,938	0
9999	Unidentified		141,416	110,304	110,304	0
Total			166,430	122,742	122,742	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
SCNP		Transfers-out Without Reimbursement	CF	D	302	23,230
Variance:					0	0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		1	130	130	0
1300	Department of Commerce		0	174	174	0
1400	Department of the Interior		119	11	11	0
1800	United States Postal Service		0	49	49	0
1900	Department of State		20	312	312	0
4700	General Services Administration		12	7	7	0
5600	CENTRAL INTELLIGENCE AGENCY		0	9	9	0
6900	Department of Transportation		1	0	0	0
7000	Department of Homeland Security		47	17,115	17,115	0
7500	Department of Health and Human		12	3	3	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2013

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
	Services					
8000	National Aeronautics and Space Administration		20	0	0	0
8900	Department of Energy		0	21	21	0
9500	Independent and Other Agencies		24	0	0	0
9999	Unidentified		0	4	4	0
DE00	Department of Defense		46	5,395	5,395	0
	Total		302	23,230	23,230	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
SCNP		Federal Securities Interest Revenue (nonexchange)	F	C	5,106	3,327
				Variance:	0	0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		5,106	3,327	3,327	0
	Total		(5,106)	(3,327)	(3,327)	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2013

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
SCNP		Imputed Financing Source	F	C	801,659	878,014

Variance: 0 0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		18,468	39,181	39,181	0
2400	Office of Personnel Management		783,191	838,833	838,833	0
	Total		(801,659)	(878,014)	(878,014)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
SCNP		Nonexpenditure transfers-in of unexpended appropriations and financing sources	F	C	562,505	562,608

Variance: 0 0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
7000	Department of Homeland Security		4,000	4,000	4,000	0
9500	Independent and Other Agencies		417,089	448,304	448,304	0
9999	Unidentified		141,416	110,304	110,304	0
	Total		(562,505)	(562,608)	(562,608)	0

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Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2013

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
SCNP		Other budgetary financing sources	F	C	(26,000)	(40,000)
Variance:					0	0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		(26,000)	(40,000)	(40,000)	0
Total			26,000	40,000	40,000	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
SCNP		Transfers-in Without Reimbursement	F	C	2,382	10,607
Variance:					0	0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
1300	Department of Commerce		0	22	22	0
1400	Department of the Interior		0	33	33	0
2000	Department of the Treasury		0	7	7	0
3300	Smithsonian Institution		0	3	3	0
3600	DEPARTMENT OF VETERANS AFFAIRS		36	18	18	0
6900	Department of Transportation		0	824	824	0
7000	Department of Homeland Security		219	1,773	1,773	0
8900	Department of Energy		172	6	6	0
DE00	Department of Defense		1,955	7,921	7,921	0
Total			(2,382)	(10,607)	(10,607)	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2013

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
CUST		Other budgetary financing sources	F	C	(5,236,839)	(5,509,362)
Variance:					0	0

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
0300	LIBRARY OF CONGRESS		(509)	0	0	0
1200	Department of Agriculture		(136,258)	(105,670)	(105,670)	0
1300	Department of Commerce		(6,000)	(3,746)	(3,746)	0
1400	Department of the Interior		(36,174)	(129,015)	(129,015)	0
1500	Department of Justice		(257,869)	(183,142)	(183,142)	0
1601	Department of Labor		(3,897)	(9,175)	(9,175)	0
1800	United States Postal Service		(26,790)	(7,675)	(7,675)	0
1900	Department of State		(2,208)	(26,613)	(26,613)	0
2000	Department of the Treasury		(2,025,807)	(917,662)	(969,585)	51,923
2400	Office of Personnel Management		(43,447)	(157,714)	(157,714)	0
2500	National Credit Union Administration		(1)	0	0	0
2700	Federal Communications Commission		(757)	(310)	(310)	0
2800	Social Security Administration		(699)	(921)	(921)	0
3300	Smithsonian Institution		(8)	(8)	(8)	0
3600	DEPARTMENT OF VETERANS AFFAIRS		(123,179)	(125,354)	(125,354)	0
4500	U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.		(2)	0	0	0
4700	General Services Administration		(51,966)	(130,087)	(130,087)	0
5000	Securities and Exchange Commission		(3)	(411)	(411)	0
5100	Federal Deposit Insurance Corporation		(419)	(59)	(59)	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2013

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line item Changes
6000	Railroad Retirement Board		(414)	(288)	(288)	0
6400	Tennessee Valley Authority		(291)	(8)	(8)	0
6800	Environmental Protection Agency		(185,060)	(189,137)	(189,137)	0
6900	Department of Transportation		(5,185)	(13,674)	(13,674)	0
7000	Department of Homeland Security		(131,067)	(66,585)	(66,585)	0
7200	Agency for International Development		(44,212)	(511)	(511)	0
7300	Small Business Administration		(14,792)	(6,371)	(6,371)	0
7500	Department of Health and Human Services		(1,151,278)	(1,283,167)	(1,283,167)	0
8000	National Aeronautics and Space Administration		(5,288)	(725)	(725)	0
8300	Export-Import Bank of the United States		(13,855)	(17,264)	(17,264)	0
8600	Department of Housing and Urban Development		(24,226)	(1,129,547)	(1,129,547)	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		0	(29)	(29)	0
8900	Department of Energy		(10,585)	(3,313)	(3,313)	0
9100	Department of Education		(23,219)	(14,452)	(14,452)	0
9500	Independent and Other Agencies		(114,607)	(63,619)	(63,619)	0
9900	Treasury General Fund		(676,060)	(705,503)	(653,526)	(51,977)
DE00	Department of Defense		(120,707)	(217,607)	(217,607)	0
	Total		5,236,839	5,509,362	5,509,308	(54)

Notes Report

**U.S. Department of the Treasury
 Financial Management Service
 Governmentwide Financial Report System
 GF006 - FR Notes Report**

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.								
Section: B		Section Name: Related Parties, External to the Reporting Entity for the Financial Report			No Data Flag: YES		Line Attributes: Dollars	
							Rounding Method: Thousands	
							Decimal: Zero	
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Related party receivables	Debit					
2		Related party payables	Credit					
3		Related party operating revenue	Credit					
4		Related party net cost of operations	Debit					
5		Related party economic dependency transactions	Debit					
6		Investments in related parties	Debit					

**U.S. Department of the Treasury
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GF006 - FR Notes Report**

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.	I = Inactive Line	

Tab: Text Data	No Data Flag: YES	
Line	Question	Answer
1	Describe any significant events or transactions that occurred after the date of the Balance Sheet but before the issuance of agency's audited financial statements that have a material effect on the financial statements and, therefore, require adjustments or disclosure in the statements.	
2	Describe any departures from U.S. Generally Accepted Accounting Procedures (GAAP).	
3	When applying the general rule of the Statements of Federal Financial Accounting Standards (SFFAS) No. 7, par. 48, describe the specific potential accruals that are not made and the practical and inherent limitations affecting the accrual of taxes and duties.	
4	Describe any change in accounting if a collecting entity adopts accounting standards that embody a fuller application of accrual accounting concepts that differ from that prescribed by SFFAS No. 7, par. 48.	
5	List all of the agency's components for which balances and activities are not combined into the agency's financial statements, and, therefore, are represented in the GFRS data.	
6	List all of the agency's components for which balances and activities are combined into the agency's financial statements, and, therefore, are represented in the GFRS data.	
7	Describe any additional significant accounting policies specific to the agency not included in GFRS Module GF006 - FR Notes.	
8	Provide any other relevant information pertaining to the Federal Reserve Earnings.	
9	Describe the nature of the related party relationship and transactions pertaining to the amount in the "Other Notes Info, tab, Related party receivables" line.	
10	Describe the nature of the related party relationship and transactions pertaining to the amount in the "Other Notes Info " tab," Related party payables" line.	
11	Describe the "Other Notes Info" tab, "Related party operating revenue" transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	
12	Describe the "Other Notes Info" tab, "Related party net cost of operations" transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	
13	Describe related party economic dependency (that is, major customers, suppliers, franchisors, franchisees, distributors, general agents, borrowers, and lenders) relationships and transactions included in the "Other Notes Info" tab, "Related party economic dependency transactions" section.	
14	Provide details on the investments in related parties.	

**U.S. Department of the Treasury
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 Governmentwide Financial Report System
 GF006 - FR Notes Report**

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.	I = Inactive Line	

Tab: Text Data		
Line	Question	Answer
15	Provide details on related party leases.	
16	Describe control relationships with entities under common ownership, management control, and conservatorship if the operating results or financial position could be significantly impacted as a result of the relationship. Include control relationships with and without transactions.	
17	Provide any other useful information on related parties.	

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 4	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER	
Cash and Other Monetary Assets		D	A	174,798	260,682	
Variance:				0	0	Rounding Method: Thousands Decimal: Zero
Line	Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
3		Other cash - not restricted	60,175	103,871	103,871	0
4		Other cash - restricted	114,623	156,811	156,811	0
7		Foreign currency				
Total			174,798	260,682	260,682	0

Threshold		
Line Description	Question	Answer
Line Item Notes - Other cash - not restricted (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The majority of this change is due to an increase in Other Cash related project-generated funds.
Line Item Notes - Other cash - restricted (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This Decrease is related to normal operations of the Asset Forfeiture Fund and Seized Assets Deposit Fund.

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 4	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: C	Section Name: Analysis of Cash Held Outside Treasury	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero	
			Rounding Method: Thousands		
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER
1		Total Cash Held Outside Treasury (reported to Treas central account thru the statement of Transac/ Stat of Accountbilit	Credit		
2			Credit		
3			Credit		
4			Credit		
5			Credit		
6			Credit		
7		Total cash reported in Note 2.	N/A		

Tab: Text Data

Line	Question	Answer
1	Describe the nature of the amount in the line item "other cash - not restricted."	Undeposited collections, imprest funds and other cash.
3	If the cash is restricted because it is non-en ity, state the entity for which the cash is being held.	Non-entity restricted cash is primarily seized cash held until forfeiture donation is made.
4	Is he reported restricted cash being held in a financial institution? If yes, is it a Treasury designated bank?	Yes, the restricted cash is held in a Treasury designated bank.
5	If the agency has restricted cash, is the restricted cash invested? If yes, is it invested in the Bureau of the Fiscal Service (BFS)security, agency security, and/or non-Federal security?	Yes, the Department has statutory authority to invest seized cash deposited.
6	Describe the nature of the amount in the line item "Foreign currency."	N/A
7	Disclose any restrictions on the use (for example, by law, regulation, or agreement) of he amount in the line item "Foreign Currency."	N/A
8	Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate).	N/A
9	Provide add itional details describibg the nature and cause of reconciling items reported in Section C, lines 2 through 6.	N/A
10	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

**U.S. Department of the Treasury
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GF006 - FR Notes Report**

Note: 03	Accounts and Taxes Receivable	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 6	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER		
Accounts and Taxes Receivable	D	A	81,892	115,612		
		Variance:	0	0	Rounding Method: Thousands	Decimal: Zero

Line	Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Accounts receivable, gross	96,109	131,330	131,330	0
2		Related interest receivable - accounts receivable	106	174	174	0
3		Penalties, fines, and administrative fees receivable	5			
4		Less: allowance for loss on accounts receivable	-13,476	-15,006	-15,006	0
5		Less: allowance for loss on interest receivable	-5	-10	-10	0
6		Less: allowance for loss on penalties, fines, and admin. fees rec.	-847	-876	-876	0
Total			81,892	115,612	115,612	0

Threshold

Line Description	Question	Answer
Line Item Notes - Accounts receivable, gross (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The decrease in A/R is primarily driven by the change in accounting principle for the accrual of the United States Trustee (UST).

Tab: Text Data

Line	Question	Answer
1	Describe the method(s) used to calculate the allowances on accounts receivable.	The allowance for doubtful accounts for public receivable is estimated based on past collection experience and analysis of outstanding receivable at year-end.
3	Explain any material difference between the balance of accounts receivable and the amounts reported on the Treasury Report on Receivables.	N/A
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	Net accounts receivable include reimbursement and refund receivable due from federal agencies and the public, less the allowance for doubtful accounts. Generally, most intragovernment accounts receivable are considered fully collectible. The allowance for doubtful accounts for public receivables is estimated based on past collection experience and analysis of outstanding receivable balances at year end.

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Note: 04A	Direct Loans Receivable and Mortgage Backed Securities	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes								
Closing Package Line Description		NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER			
Loans Receivable and mortgage backed securities		D	A	0	0			
		Variance:		0	0	Rounding Method: Thousands	Decimal: Zero	
Line	Status	Line Description	CY Face Value of loans outstanding	CY Long-term cost of loans outstanding	CY Net loans receivable	PY Face Value of loans outstanding	PY Long-term cost of loans outstanding	PY Net loans receivable
17								
18								
19								
20								
21								
22		All other loans receivable						
		Total						

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Note: 04A	Direct Loans Receivable and Mortgage Backed Securities	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Subsidy Expense/(Income)	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
17			Debit				
18			Debit				
19			Debit				
20			Debit				
21			Debit				
22		All other loans receivable	Debit				
23		Total	N/A				

Section: B	Section Name: Foreclosed Assets - Balances (SFFAS No. 3, par. 91)	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Balances for property held Pre-1992	Debit				
2		Balances for property held Post-1991	Debit				

Tab: Text Data **No Data Flag:** YES

Line	Question	Answer
1	Provide a broad description of foreclosed property.	
2	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 04B	Loan Guarantees	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER	
Loan Guarantee Liabilities		C	L	0	0	
		Variance:		0	0	Rounding Method: Thousands Decimal: Zero
Line	Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
13						
14						
15						
16						
17						
18		All other loan guarantee liabilities				
		Total				

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Note: 04B	Loan Guarantees	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.											
Section: A		Section Name: Other Related Information			No Data Flag: YES		Line Attributes: Dollars			Decimal: Zero	
							Rounding Method: Thousands				
Line	Status	Line Description	NB	CY Face Value of Loans Outstanding D	CY Amount Guaranteed by the Government D	CY Subsidy Expense D	PY Face Value of Loans Outstanding D	PY Amount Guaranteed by the Government D	PY Subsidy Expense D		
13			N/A								
14			N/A								
15			N/A								
16			N/A								
17			N/A								
18		All other loans guarantee liabilities	N/A								
19		Total:	N/A								

Tab: Text Data			No Data Flag: YES		
Line	Question	Answer			
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.				

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Note: 05	Inventories and Related Property	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Notes 7 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER	
Inventory and Related Property		D	A	274,168	311,720	
		Variance:		0	0	Rounding Method: Thousands Decimal: Zero
Line	Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Gross Inventory - balance beginning of year	340,322	372,738	372,738	0
2		Prior-period adjustment (not restated)	-106			
3		Capitalized acquisitions from the public	747,345	604,403	604,403	0
4		Capitalized acquisitions from Government agencies	22,839	79,909	79,909	0
5		Inventory sold or used	-808,013	-716,728	-716,728	0
6		Total allowance for inventories and related property	-28,219	-28,602	-28,602	0
Total			274,168	311,720	311,720	0

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Note: 05	Inventories and Related Property	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Notes 7 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Inventory Yearend Balances by Category Type				Line Attributes: Dollars	
						Rounding Method: Thousands	Decimal: Zero
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Inventory purchased for sale	Debit	112,474	144,823	144,823	0
2		Inventory held in reserve for future sale to the public	Debit				
3		Inventory and operating materials and supplies held for repair	Debit				
4		Inventory - excess, obsolete, and unserviceable	Debit	28,325	30,562	30,562	0
5		Operating materials and supplies held for use	Debit	18,628	17,640	17,640	0
6		Operating materials and supplies held in reserve for future use	Debit				
7		Operating materials and supplies excess, obsolete, and unserviceable	Debit				
8		Stockpile materials	Debit				
9		Stockpile materials held for sale	Debit				
10		Forfeited property	Debit	142,960	147,297	147,297	0
11		Other related property	Debit				
12		Total allowance for inventories and related property	Credit	28,219	28,602	28,602	0
13		Total inventories and related property, net	N/A	274,168	311,720	311,720	0

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Note: 05	Inventories and Related Property	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Notes 7 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: A	Section Name: Inventory Yearend Balances by Category Type	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Threshold	Question	Answer
Line Description Other Notes Info - Inventory purchased for sale (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This decrease was related to budget cuts and normal operations

Section: B	Section Name: Capitalized Acquisitions From Government Agencies by Trading Partner	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		General Services Administration	Debit	22,353	79,907	79,907	0
2		Department of Defense	Debit	486	2	2	0
3		Department of Justice	Debit				
4		National Aeronautics and Space Administration	Debit				
5		All other departments	Debit				
6		Total Capitalized Assets from Federal Agencies	N/A	22,839	79,909	79,909	0

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Note: 05	Inventories and Related Property	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Notes 7 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C		Section Name: Other Information - Dollar Value			Line Attributes: Dollars		Decimal: Zero
					Rounding Method: Thousands		
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	Debit	1,768,373	1,914,753	1,914,753	0
2		Forfeited property	Debit	142,960	147,297	147,297	0
3		Goods held under price support and stabilization programs	Debit				

Section: D		Section Name: Other Information - Number of Items/Volume			Line Attributes: Units		
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	N/A	100,779.0000	107,983.0000	107,983.0000	.0000
2		Forfeited property	N/A	28,161.0000	31,250.0000	31,250.0000	.0000
3		Goods held under price support and stabilization programs	N/A				

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Note: 05	Inventories and Related Property	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Notes 7 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Method used to calculate allowance for each category of inventory.	An allowance for inventory valuation and obsolescence is recorded for an anticipated inventory losses of contracts where the current estimated cost to manufacture the item exceeds the total price as well as estimated losses for inventories that may not be utilized in the future.
2	Significant accounting principles and methods of applying those principles.	N/A
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	Inventory is maintained for the manufacture of goods for sale to customers. This inventory is composed of three categories: Raw Materials, Work in Process, and Inventories are valued at the lower of average cost or market value (LCM) and include 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 maybe not utilized in future periods. Additionally 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.

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 9	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes								
Closing Package Line Description			NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER		
Property, Plant and Equipment			D	A	10,017,323	10,186,144		
			Variance:		0	0	Rounding Method: Thousands	Decimal: Zero
Line	Status	Line Description	CY PP&E	CY Accum. Depr./Amortization	CY Net PP&E	PY PP&E	PY Accum. Depr./Amortization	PY Net PP&E
1		PP&E - balance beginning of year	17,938,261	7,752,117	10,186,144	17,231,687	7,013,917	10,217,770
2		Prior-period adjustments (not restated)	-540,365	-291,596	-248,769	318	-688	1,006
3		Capitalized acquisitions from the public	794,277		794,277	843,795		843,795
4		Capitalized acquisitions from Government agencies	147,390		147,390	230,403		230,403
5		Deletions from the Balance Sheet	-209,130	-170,285	-38,845	-377,456	-307,027	-70,429
6		Revaluations	48,110	19	48,091	9,514		9,514
7		Stewardship reclassifications						
8		Depreciation/amortization		870,965	-870,965		1,045,915	-1,045,915
Total			18,178,543	8,161,220	10,017,323	17,938,261	7,752,117	10,186,144

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 9	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Cost of PP&E for each category			Line Attributes: Dollars		Decimal: Zero
					Rounding Method: Thousands		
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvement to land)	Debit	11,456,128	10,968,561	10,968,561	0
2		Furniture, fixtures, and equipmen (including airgraf,ships, vessels, small boats, and vehicles)	Debit	2,566,206	2,864,533	2,864,533	0
3		Construc ion in progress	Debit	474,893	658,901	658,901	0
4		Land and Land Rights	Debit	185,103	184,622	184,622	0
5		Internal use software	Debit	1,786,556	1,669,848	1,669,848	0
6		Assets under capital lease	Debit	90,856	93,139	93,139	0
7		Leasehold improvements	Debit	1,618,801	1,498,657	1,498,657	0
8		Other property, plant and equipment	Debit				
9		Total property, plant and equipment	N/A	18,178,543	17,938,261	17,938,261	0

Threshold	Question	Answer
Other Notes Info - Furniture, fixtures, and equipmen (including airgraf,ships, vessels, small boats, and vehicles) (2013 - SEPTEMBER)	Please provide explana ions for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This decrease is primarily related to applying the implementation of the new property thresholds.
Other Notes Info - Construction in progress (2013 - SEPTEMBER)	Please provide explana ions for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The decrease in construction in progress is related to the completion of construction projects.

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 9	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B		Section Name: Accumulated Depreciation/Amortization			Line Attributes: Dollars		
					Rounding Method: Thousands		Decimal: Zero
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvements to land)	Credit	5,171,757	4,804,025	4,804,025	0
2		Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Credit	1,466,404	1,604,269	1,604,269	0
3		Internal use software	Credit	540,220	455,763	455,763	0
4		Assets under capital lease	Credit	54,955	53,503	53,503	0
5		Leasehold improvements	Credit	927,884	834,557	834,557	0
6		Other property, plant, and equipment	Credit				
7		Total accumulated depreciation/amortization	N/A	-8,161,220	-7,752,117	-7,752,117	0
Section: C		Section Name: Intragovernmental Capitalized acquisition amounts			Line Attributes: Dollars		
					Rounding Method: Thousands		Decimal: Zero
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		General Services Administration	Debit	104,920	182,050	182,050	0
2		Department of Defense	Debit	2,165	794	794	0
3		Department of the Interior	Debit		33	33	0
4		Department of Justice	Debit	93	13,355	13,355	0
5		National Aeronautics and Space Administration	Debit				

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 9	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C		Section Name: Intragovernmental Capitalized acquisition amounts				Line Attributes: Dollars	
						Rounding Method: Thousands	Decimal: Zero
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
6		All other departments	Debit	40,212	34,171	34,171	0
7		Total capitalized assets from Federal agencies	N/A	147,390	230,403	230,403	0

Section: D		Section Name: Gain/Loss on Sale/Disposition				Line Attributes: Dollars	
						Rounding Method: Thousands	Decimal: Zero
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Gain/loss on sale/disposition of property, plant and equipment	Credit		30,971	30,971	0

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 9	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Text Data		
Line	Question	Answer
1	Provide the physical quantity information by category for multiuse heritage assets that are included in the "Line Item Notes" tab of this note (SFFAS No. 29, par 25).	N/A
2	Provide any other relevant information pertaining to this note and any material changes from the prior fiscal years' depreciation methods and capitalization thresholds. In addition, describe briefly the significant accounting policies pertaining to this note.	<p>With the exception of land, real property and leasehold improvements are capitalized when the cost of acquiring and/or improving the asset is \$100 or more and the asset has a useful life of two or more years. Land is capitalized regardless of the acquisition cost. Real property is depreciated or amortized, based on historical cost, using the straight-line method over the estimated useful life of the asset.</p> <p>Except for BOP and FPI. Department acquisitions of personal property, excluding internal use software, costing \$25 or more is capitalized if the asset has an estimated useful life of two or more years. Personal property is depreciated, based on historical cost using the straight-line method over the estimated useful life of the asset. BOP and FPI capitalized personal property acquisitions over \$5 and \$10 respectively.</p> <p>Internal use software is capitalized when developmental phase costs or enhancement costs are \$500 or more and the asset has an estimated useful life of two or more years. Aircraft are capitalized when the initial cost of acquiring those assets is \$100 or more. Internal use software and aircraft are depreciated, based on historical cost, using the straight-line method over the estimated useful life of the asset.</p>

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Note: 07	Debt and Equity Securities	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER	
Debt and Equity Securities		D	A	0	0	
Variance:				0	0	Rounding Method: Thousands Decimal: Zero
Line	Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Non-U.S. Government Securities				
2		Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Commercial Securities				
3		Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Mortgage/asset backed Securities				
4		Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Corporate and other bonds				
5		All other Fixed Income/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9) All: Other fixed/debt securities				
6		Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Common Stocks				
7		Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Unit Trusts				
8		Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): All Other Equity				

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Note: 07	Debt and Equity Securities	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Line	Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
		Securities				
9		Other				
		Total				

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Note: 07	Debt and Equity Securities	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Investment Category - Held-to-Maturity Securities		No Data Flag: YES		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unamortized Premium/Discount D	CY Net Investment	PY Basis (Costs) D	PY Unamortized Premium/Discount D	PY Net Investment		
1		Fixed/Debt Securities: Non-U.S. Government securities	N/A								
2		Fixed/Debt Securities: Non-U.S. Commercial securities	N/A								
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A								
4		Fixed/Debt Securities: Corporate and other bonds	N/A								
5		Fixed/Debt Securities: All other fixed income/debt securities	N/A								
6		Equity Securities: Common stocks	N/A								
7		Equity Securities: Unit trusts	N/A								
8		Equity Securities: All Other equity securities	N/A								
9		Other	N/A								
10		Total Held-to-Maturity Securities	N/A								

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Note: 07	Debt and Equity Securities	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B		Section Name: Investment Category - Available-for-Sale Securities		No Data Flag: YES		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unrealized Gain/Loss D	CY Market Value	PY Basis (Costs) D	PY Unrealized Gain/Loss D	PY Market Value		
1		Fixed/Debt Securities: Non-US Government securities	N/A								
2		Fixed/Debt Securities: Commercial securities	N/A								
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A								
4		Fixed/Debt Securities: Corporate and other bonds	N/A								
5		Fixed/Debt Securities: All other fixed income/debt securities	N/A								
6		Equity Securities: Common stocks	N/A								
7		Equity Securities: Unit trusts	N/A								
8		Equity Securities: All other equity securities	N/A								
9		Other	N/A								
10		Total Available-for-Sale Securities	N/A								

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Note: 07	Debt and Equity Securities	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C		Section Name: Investment Category - Trading Securities		No Data Flag: YES		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unrealized Gain/Loss D	CY Market Value	PY Basis (Costs) D	PY Unrealized Gain/Loss D	PY Market Value		
1		Fixed/Debt Securities: Non-US Government securities	N/A								
2		Fixed/Debt Securities: Commercial securities	N/A								
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A								
4		Fixed/Debt Securities: Corporate and other bonds	N/A								
5		Fixed/Debt Securities: All other fixed income/debt securities	N/A								
6		Equity Securities: Common stocks	N/A								
7		Equity Securities: Unit trusts	N/A								
8		Equity Securities: All other equity securities	N/A								
9		Other	N/A								
10		Total Trading Securities	N/A								

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Note: 07	Debt and Equity Securities	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D	Section Name: Other Information	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Thousands
			Decimal: Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Change
1		Proceeds from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Debit				
2		Gross realized gains (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Debit				
3		Gross realized losses (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Credit				
4		Gross gains included in earnings from s from transfers of securities from available-for-sale into trading	Debit				
5		Gross losses included in earnings from s from transfers of securities from available-for-sale into trading	Credit				
6		Net unrealized holding gain on available-for-sale securities included in accumulated other comprehensive income	Debit				

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Note: 07	Debt and Equity Securities	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D		Section Name: Other Information		No Data Flag: YES		Line Attributes: Dollars	
						Rounding Method: Thousands	
						Decimal: Zero	
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Change
7		Net unrealized holding loss on available-for-sale securities included in accumulated other comprehensive income	Credit				
8		Amount of gains/losses reclassified out of accumulated other comprehensive income into earnings for the period	Debit				
9		Portion of trading gains/losses that relates to trading securities still held at the reporting date	Debit				
10		Net carrying amount of sold/transferred held-to-maturity securities (FASB ASC 320-10-50-10)	Debit				
11		Net gain/loss in accum. other comp. income for any derivative that hedged the forecasted acquisition of HTM security	Debit				

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Note: 07	Debt and Equity Securities	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Provide a description of the amounts reported on the "Line Item Notes" tab for lines 5, 8 and 9.	
2	Provide a description of the amounts reported on the "Other Notes Infor" tab for lines 5, 8 and 9 in Sections A through C.	
3	Provide the basis on which the cost of a security sold or the amount reclassified out of accumulated other comprehensive income into earnings was determined (FASB ASC 320-10-50-9).	
4	Provide the circumstances leading to the decision to sell or transfer the security for held-to-maturity securities (FASB ASC 320-10-50-10).	
5	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 08	Other Assets	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Balance Sheet	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER	
Other Assets		D	A	448,851	766,455	
Variance:				0	0	Rounding Method: Thousands Decimal: Zero
Line	Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Advances and prepayments	444,174	760,870	760,870	0
4		Regulatory assets				
5		Derivative assets				
6		Other assets	4,677	5,585	5,585	0
Total			448,851	766,455	766,455	0

Threshold		
Line Description	Question	Answer
Line Item Notes - Advances and prepayments (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This change was related to a decrease in the budget.
Line Item Notes - Advances and prepayments (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This change was related to a decrease in the budget.
Line Item Notes - Other assets (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	N/A
Line Item Notes - Other assets (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The decrease is primarily related to State and Local Law Enforcement Assistance Programs where actual expenses recognized on the grants exceeded the new advances.

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Note: 08	Other Assets	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Balance Sheet	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Text Data		
Line	Question	Answer
1	Provide a description of advances and prepayments on the "Line Item Notes" tab for line 1.	Advance and prepayments, classified as assets on the Consolidated Balance Sheet, consist primarily of funds disbursed to grantees in excess of total expenditures made by those grantee to third parties, funds advance to state and local par icipa ion in the DEA Domestic Cannabis Eradication and Suppression Program and travel advances issued to federal employee for official travel. Travel advances are limited to meals and incidental expense expected to be incurred by the employees during official travel. Payments in advance of the receipt of goods and services are recorded as prepaid charges at the time payments are recognized as expenses when the goods and services are received.
2	Provide a description and related amounts for balances that exceed \$1 billion in the line titled "Other Assets" on the "Line Item Notes" tab.	N/A
3	Provide he amounts that are designated as either non-hedging or hedging instruments.	N/A
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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Note: 09	Accounts Payable	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Balance Sheet	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER	
Accounts Payable		C	L	4,203,261	4,108,056	
			Variance:	0	0	Rounding Method: Thousands Decimal: Zero
Line	Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Accounts Payable	4,203,261	4,108,056	4,108,056	0
		Total	4,203,261	4,108,056	4,108,056	0

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Note: 09	Accounts Payable	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Balance Sheet	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Interest	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Thousands
			Decimal: Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
				C	C	C	D
1		Interest accrued and owed to others	N/A				

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 5	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Investments in Federal Debt securities	Line Attributes: Dollars
		Rounding Method: Thousands
		Decimal: Zero

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized Discount C	CY Unamortized premium D	CY Net Investment	PY Par Value of the investment D	PY Unamortized discount C
23			N/A						
24			N/A						
25			N/A						
26		All other programs and funds	N/A	6,652,198	2,174	749	6,650,773	6,213,793	826
27		Total	N/A	6,652,198	-2,174	749	6,650,773	6,213,793	-826

Line	Status	Line Description	NB	PY Unamortized premium D	PY Net Investment
23			N/A		
24			N/A		
25			N/A		
26		All other programs and funds	N/A	749	6,213,716
27		Total	N/A	749	6,213,716

Section: B	Section Name: Fiduciary Funds - Treasury Securities Held by Deposit Funds (or Held by Non-Federal Custodians) with Fiduciary Activity	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Thousands
			Decimal: Zero

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized discount C	CY Unamortized premium D	CY Net Investment	PY Par value of the investment D	PY Unamortized discount C
1			N/A						
2			N/A						
3			N/A						
4			N/A						
5			N/A						
6			N/A						
7			N/A						
8			N/A						
9			N/A						
10			N/A						
11			N/A						
12			N/A						

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Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 5	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B		Section Name: Fiduciary Funds - Tresury Securities Held by Deposit Funds (or Held by Non-Federal Custodians) with Fiduciary Activity			No Data Flag: YES		Line Attributes: Dollars		Decimal: Zero	
							Rounding Method: Thousands			
Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized discount C	CY Unamortized premium D	CY Net Investment	PY Par value of the investment D	PY Unamortized discount C	
13			N/A							
14			N/A							
15			N/A							
16		Total	N/A							
Line	Status	Line Description	NB	PY Unamortized premium D	PY Net Investment					
1			N/A							
2			N/A							
3			N/A							
4			N/A							
5			N/A							
6			N/A							
7			N/A							
8			N/A							
9			N/A							
10			N/A							
11			N/A							
12			N/A							
13			N/A							
14			N/A							
15			N/A							
16		Total	N/A							

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Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 5	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C		Section Name: Fiduciary Funds-Treasury Securities Held by All Other Agency Funds with Fiduciary Activity		No Data Flag: YES		Line Attributes: Dollars Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized discount C	CY Unamortized premium D	CY Net Investment	PY Par value of the investment D	PY Unamortized discount C
1			N/A						
2			N/A						
3			N/A						
4			N/A						
5			N/A						
6			N/A						
7			N/A						
8			N/A						
9			N/A						
10			N/A						
11			N/A						
12			N/A						
13			N/A						
14			N/A						
15			N/A						
16		Total	N/A						

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Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 5	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C		Section Name: Fiduciary Funds-Treasury Securities Held by All Other Agency Funds with Fiduciary Activity		No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
Line	Status	Line Description	NB	PY Unamortized premium C	PY Net Investment		
1			N/A				
2			N/A				
3			N/A				
4			N/A				
5			N/A				
6			N/A				
7			N/A				
8			N/A				
9			N/A				
10			N/A				
11			N/A				
12			N/A				
13			N/A				
14			N/A				
15			N/A				
16		Total	N/A				

Tab: Text Data		No Data Flag: YES	
Line	Question	Answer	
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.		

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Balance Sheet	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER		
Federal Employee and Veteran Benefits Payable	C	L	1,642,688	1,499,368		
		Variance:	0	0	Rounding Method: Thousands	Decimal: Zero

Line	Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Pension and accrued benefits				
2		Post-retirement health and accrued benefits				
3		Veteran's compensation and burial benefits				
4		Life Insurance and accrued benefits				
5		FECA Benefits	1,632,616	1,474,279	1,474,279	0
6		Liability for other retirement and postemployment benefits	10,072	25,089	25,089	0
Total			1,642,688	1,499,368	1,499,368	0

Line Description	Question	Answer
Line Item Notes - Liability for other retirement and postemployment benefits (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year (unaudited).	This decrease is related to Funding and budget cuts.

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Balance Sheet	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Pension and Accrued Benefits Liability-To be completed for the amount entered for pension and accrued benefits in the "Line Item Notes" tab		No Data Flag: YES	Line Attributes: Dollars Rounding Method: Thousands		Decimal: Zero
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Pension and accrued benefits liability- beginning of period	Credit				
2		Prior-period adjustments(not restated)	Credit				
3		Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit				
4		Normal Costs (SFFAS No. 5, par. 72)	Credit				
5		Interest on pension liability during he period	Credit				
6		Prior (and past) service cost (from the initiation of a new plan)	Credit				
7		Actuarial (gains)/losses (from experience) (SFFAS No. 33, par. 22)	Credit				
8		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, par. 22)	Credit				
9		Other	Credit				
10		Total pension expense (SFFAS No. 5, par.72)	N/A				
11		Less Benefits Paid	Debit				

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Balance Sheet	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: A	Section Name: Pension and Accrued Benefits Liability-To be completed for the amount entered for pension and accrued benefits in the "Line Item Notes" tab	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero		
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
12		Pension and Accrued Benefits Liability-end of period	N/A				

Section: B	Section Name: Pension Liability Long-Term Significant Assumptions Used in the Current FY and Prior FY Valuation	No Data Flag: YES	Line Attributes: Percent				
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest (except OPM)	N/A				
2		Rate of inflation (except OPM)	N/A				
3		Projected salary increases (except OPM)	N/A				

Section: C	Section Name: Postretirement Health and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero		
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Postretirement health and accrued benefits liability-beginning of period (SFFAS No. 5, par.88)	Credit				
2		Prior-period adjustments (not restated)	Credit				
3		Prior (and past) service costs from plan amendments (or the initiation of	Credit				

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Balance Sheet	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C		Section Name: Postretirement Health and Accrued Benefits		No Data Flag: YES		Line Attributes: Dollars	
						Rounding Method: Thousands	
						Decimal: Zero	
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
		a new plan) during the period					
4		Normal costs	Credit				
5		Interest on liability	Credit				
6		Actuarial (gains)/losses (from experience)	Credit				
7		Actuarial (gains)/losses (from assumption changes)	Credit				
8		Other	Credit				
9		Total postretirement health benefits expense	N/A				
10		Less claims paid	Debit				
11		Postretirement health and accrued benefits liability-end of period	N/A				
Section: D		Section Name: Postretirement Health Liability Significant Assumptions Used in Determining the Current FY and Prior FY Valuation		No Data Flag: YES		Line Attributes: Percent	
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest	N/A				
2		Ultimate rate of medical trend	N/A				
3		Single equivalent rate of medical trend	N/A				

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Balance Sheet	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: F		Section Name: Other		No Data Flag: YES			Line Attributes: Dollars	
							Rounding Method: Thousands	
							Decimal: Zero	
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Non-marketable Treasury securities held by Thrift Savings Plan (TSP) Fund	Debit					
2		Total assets of pension (SFFAS No.5, par. 68)	Debit					
3		Market value of investments in market-based and marketable securities included in line 2	Debit					
4		Total assets of other retirement benefit plans (SFFAS No. 5, par. 85)	Debit					
5		Market value of investments in market-based and marketable securities included in line 4 (SFFAS no. 5, par.85)	Debit					
Section: K		Section Name: Workers' Compensation Benefits (to be completed by DOL)		No Data Flag: YES			Line Attributes: Percent	
Line	Status	Line Description	NB	COLA	CPIM			
5	I	2017+	N/A					

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Balance Sheet	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Text Data	No Data Flag: YES	
Line	Question	Answer
1	Provide the following information as it relates to the future policy benefits for noncancelable and renewable life insurance (other than whole life) (SFFAS No. 5, par. 110, table 9): a description of each component of the liability for future policy benefits, an explanation of its projected use, and any other potential uses.	
2	For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe how and why the assumptions differ from one of those plans (SFFAS No. 5, par. 67).	
3	Provide the long-term projection of the significant economic assumptions used in determining pension liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).	
4	Provide a description of the changes in the significant assumptions used in determining pension liability and the related expense (SFFAS No. 33, par.19).	
5	Provide the long-term projection of the significant economic assumptions used in determining the postretirement health benefits liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).	
6	Provide a description of the changes in the significant assumptions used in determining the postretirement health benefits liability and the related expense (SFFAS No. 33, par. 19).	
10	Provide the source(s) of the information entered for Line Item Notes tab lines 4, 5, and 6.	
11	Provide the source(s) for the components of pension expense entered in Section A.	
12	Provide the source(s) for the interest rate for pension expense entered in Section B.	
13	Provide the source(s) for the components of postretirement expense entered in Section C.	
14	Provide the source(s) for the interest rate for pension expense entered in Section D.	
17	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 12 and BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER	
Environmental and Disposal Liabilities		C	L	76,676	74,441	
		Variance:		0	0	Rounding Method: Thousands Decimal: Zero
Line	Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
9						
10						
11						
12						
13						
14		Other Environmental and Disposal Liabilities	76,676	74,441	74,441	0
Total			76,676	74,441	74,441	0

Threshold		
Line Description	Question	Answer
Line Item Notes - Other Environmental and Disposal Liabilities (2013 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	Environmental and Disposal Liabilities consist of Firing ranges and Asbestos clean up.

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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 12 and BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.							
Section: A		Section Name: Other Related Information			No Data Flag: YES	Line Attributes: Dollars	
						Rounding Method: User-Defined	Decimal: User-Defined
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	Debit				

Tab: Text Data		
Line	Question	Answer
1	List the applicable laws and regulations covering cleanup requirements	Per SFFAS No.5, Accounting for Liabilities of the Federal Government, SFFAS No.6 Accounting for Property, Plant, and Equipment , and 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 cost Associated with facilities and installed Equipment, and Technical Release No. 11, Implementation Guidance on Cleanup Cost Associated with Equipment, federal agencies required to recognized liabilities for environmental clean-up costs when the future outflow or sacrifice of resources is probable and reasonably estimated.
2	Provide a description of the type of environmental and disposal liabilities identified.	The Bureau of Prisons (BOP) operated firing ranges on 67 of the sites where its institutions are located. Use of these firing ranges generated wastes consisting primarily of lead shots and spent rounds from rifles, shotguns, pistols, and automatic weapons. In addition, BOP and the Federal Bureau of Investigation (FBI) recognized the estimated total cleanup cost for friable and non-friable asbestos for some of their facilities.
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	n/a

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Note: 13	Benefits Due and Payable	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER	
Benefits Due and Payable		C	L	0	0	
Variance:				0	0	Rounding Method: Thousands Decimal: Zero
Line	Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
9		Other Entitlement BenefitsDue and Payable				
Total						

Tab: Text Data			No Data Flag: YES
Line	Question	Answer	
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.		

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Note: 14	Insurance and Guarantee Program Liabilities	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER	
Insurance and Guarantee Program Liabilities		C	L	0	0	
Variance:				0	0	Rounding Method: Thousands Decimal: Zero
Line	Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
7		Other Insurance Programs				
8						
9						
Total						

Tab: Text Data			No Data Flag: YES
Line	Question	Answer	
1	Provide a description for the type of insurance or guarantee programs identified in the "Line Item Notes" tab.		
2	Provide the name, description, and the related amounts of the insurance or guarantee programs entered on the line titled, "Other insurance programs" in the "Line Item Notes" tab.		
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.		

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Note: 15	Other Liabilities	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR (Note 15)/ BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER	
Other Liabilities		C	L	6,028,369	6,701,385	
		Variance:		0	0	Rounding Method: Thousands Decimal: Zero
Line	Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Deferred revenue	621,440	556,464	556,464	0
2		Accrued wages and benefits	1,085,917	1,467,072	1,467,072	0
4		Other debt				
6		Legal and other contingencies	26,571	28,671	28,671	0
7		Grant payments due to State and local governments and others	387,629	604,120	604,120	0
8		Other employee and actuarial liabilities				
10		D.C. pension liability				
11		Custodial liabilities	200,744	209,775	209,775	0
12		Accrued annual leave				
14		Advances and prepayments	10,233	11,019	11,019	0
15		Farm and other subsidies				
16		Deposit funds	71,872	61,829	61,829	0
17		Bonneville Power Administration non-Federal power projects and capital lease liabilities and disposal liabilities				
18		Derivative liabilities				
19						
20						
21						
22		Other Liabilities	3,623,963	3,762,435	3,762,435	0
Total			6,028,369	6,701,385	6,701,385	0

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Note: 15	Other Liabilities	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR (Note 15)/ BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Threshold

Line Description	Question	Answer
Line Item Notes - Accrued wages and benefits (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This change is related to a decrease in the estimate related to Accrued wages and benefits.
Line Item Notes - Grant payments due to State and local governments and others (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This change is related to a decrease in funding levels.
Line Item Notes - Deposit funds (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This change is related to an increase in normal operations.
Line Item Notes - Other Liabilities (2013 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	This change is related to a decrease consisting of Radiation Exposure Compensation Act Liabilities and September 11th Victim Compensation Fund liabilities.

Tab: Text Data

Line	Question	Answer
1	Provide more details on the liabilities reported on the "Line Item Notes" tab for each line 1 through 21 by including a description of the significant related amounts and providing the page number and the documentation support by email to FRD's central mailbox at financial.reports@fms.treas.gov if amounts identified cannot be directly traced to the agency's financial report.	The liabilities reported on consists of deferred revenue; accrued wages and benefits; capital lease liabilities; custodial liabilities; advance and other liabilities; and other liabilities. See AFR Section II page 50 Note 15.
2	Provide a description and related amounts for balances that exceed \$50 million on the Line Item Notes tab, line 21, "Other liabilities," and provide the page number of the agency's financial report where the amount is identified.	n/a
3	Provide the amounts that are designated as either non-hedging or hedging instruments.	n/a
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	n/a

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Non-Federal Prior-Period Adjustments - Restated	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	Amount	C
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11		Total	N/A		

Section: B	Section Name: Federal Prior-Period Adjustments - Restated	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	Amount	C
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11		Total	N/A		

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C	Section Name: Non-Federal Correction of Errors	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	Amount	C
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11		Total	N/A		

Section: D	Section Name: Federal Correction of Errors	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	Amount	C
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11		Total	N/A		

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: E	Section Name: Non-Federal Immaterial Errors	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	
Line	Status	Line Description	NB	Amount C
1			N/A	
2			N/A	
3			N/A	
4			N/A	
5			N/A	
6			N/A	
7			N/A	
8			N/A	
9			N/A	
10			N/A	
11		Total	N/A	

Section: F	Section Name: Federal Immaterial Errors	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	
Line	Status	Line Description	NB	Amount C
1			N/A	
2			N/A	
3			N/A	
4			N/A	
5			N/A	
6			N/A	
7			N/A	
8			N/A	
9			N/A	
10			N/A	
11		Total	N/A	

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: G	Section Name: Closing Package Adjustments	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	
Line	Status	Line Description	NB	Amount C
1			N/A	
2			N/A	
3			N/A	
4			N/A	
5			N/A	
6			N/A	
7			N/A	
8			N/A	
9			N/A	
10			N/A	
11		Total	N/A	

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Describe the restatements to the prior year that resulted from correcting errors that occurred in the prior year (data reported in Sections A and B).	
2	Describe any errors that occurred in years preceding the prior year that adjusted the prior-year beginning net position (data reported in Sections C and D).	
3	Describe any immaterial errors that occurred in the prior period(s) that were corrected against the current-year operations (data reported in Sections E and F).	
4	Describe any adjustments of the previous year (2011) reclassification in this year's (2012) Closing Package prior-year (2011) reporting (data reported in Section G), excluding amounts reported as restatements in Section A and B.	
5	Describe the adjustments to the current-year or prior-year beginning net position that resulted from changes in accounting principles as reported on the Reclassified Statement of Changes in Net Position, line 2.1 and/or line 3.1.	
6	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 16	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Insurance Con ingencies (Reasonably Possible Only)	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
4			Credit				
5			Credit				
6			Credit				
7			Credit				
8			Credit				
9		Other insurance contingencies	Credit				
10		Total	N/A				

Section: B	Section Name: Insurance in force (Sum of Policy Face Value and Dividends Paid)	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
3	I		Credit				
4	I		Credit				
5	I		Credit				
6	I		Credit				
7	I		Credit				
8	I	Other insurance in force	Credit				
9	I	Total	Debit				

Section: C	Section Name: Civil Litigation, Claims and Assessments	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Line	Status	Line Description	NB	CY Accrued/Estimated amount	CY Estimated Range(Low end)	CY Estimated Range (High end)	CY Claim amount(Unable to determine loss)	PY Accrued/Estimated amount rued/Estimated amount	PY Estimated Range(Low end)
1		Probable	Credit	26,571	26,571	51,101		28,671	25,871
2		Reasonably Possible	Credit		83,310	117,481			52,860

Line	Status	Line Description	NB	PY Estimated Range (High end)	PY Claim amunt (unable to determine)
1		Probable	Credit	41,366	
2		Reasonably Possible	Credit	76,131	

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Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 16	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D	Section Name: Environmental Litigation, Claims, and Assessments	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Thousands
			Decimal: Zero

Line	Status	Line Description	NB	CY Accrued/Estimated amount	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Claim amount (unable to determine)	PY Accrued/Estimated amount	PY Estimated Range (Low end)
1		Probable	Credit						
2		Reasonably Possible	Credit						

Line	Status	Line Description	NB	PY Estimated Range (High Range)	PY Claim amount (unable to determine)
1		Probable	Credit		
2		Reasonably Possible	Credit		

Section: E	Section Name: Other Contingencies	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Thousands
			Decimal: Zero

Line	Status	Line Description	NB	CY Probable	CY Reasonably Possible	PY Probable	PY Reasonably Possible
3			Credit				
4			Credit				
5			Credit				

Tab: Text Data

Line	Question	Answer
1	Provide the nature of the insurance contingencies.	n/a
2	Provide the nature of the litigation contingencies, including the range of loss for probable liabilities.	The department is party to various administrative proceedings, legal actions, and claims, including environmental damage claims, equal opportunity matters and contractual bid protest. FY 2013, the department's range of loss for probable liabilities is \$26,571 and \$51,101.
3	Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies.	The Department is party to various administrative proceedings, legal actions, and claims, including environmental damage claims, equal opportunity matters and contractual bid protest. FY 2013 the department's range of loss for reasonably possible liabilities is 83,310 and 117,481.
4	Provide the total claim amount for cases assessed as "unable to determine" if significant. Also, provide a statement on whether this materiality affects the financial statements.	The total claim amount for cases assessed as "unable to determined" is \$55,200
5	Describe the other claims that may derive from treaties or international agreements.	n/a
6	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	n/a

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Note: 19	Commitments	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR/ Note 13/ Note 20	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Capital leases-Asset			Line Attributes: Dollars		Decimal: Zero
					Rounding Method: Thousands		
Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Building	Debit		89,625		89,625
2		Land	Debit				
3		Equipment	Debit		1,231		3,514
4		Software license	Debit				
5		Other	Debit				
6		Accumulated depreciation/amortization	Credit		54,955		53,503
7		Net assets under capital leases	N/A		35,901		39,636

Threshold		
Line Description	Question	Answer
Other Notes Info - Equipment (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	this decrease is related to normal operations

Section: B		Section Name: Capital leases - Liability			Line Attributes: Dollars		Decimal: Zero
					Rounding Method: Thousands		
Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Future minimum lease programs	Credit		9,308		18,965
2		Imputed interest	Debit		524		1,694
3		Executory costs including any profit	Debit		21		175
4		Total capital lease liability	N/A		-8,763		-17,096

Threshold		
Line Description	Question	Answer
Other Notes Info - Future minimum lease programs (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between current fiscal year and prior fiscal year. (unaudited)	this change is related to a decrease in future lease payments related to expiration in leases.
Other Notes Info - Imputed interest (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	this change is related to normal activity.

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Note: 19	Commitments	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR/ Note 13/ Note 20	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B	Section Name: Capital leases - Liability	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Threshold	Question	Answer
Line Description Other Notes Info - Executory costs including any profit (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	this change is due to normal activity

Section: C	Section Name: Commitments: Operating leases and undelivered orders	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Operating leases	Credit	4,408,317	497	3,898,447	18,295
2		Undelivered orders	Credit	680,284	8,309,338	742,468	9,601,366

Threshold	Question	Answer
Line Description Other Notes Info - Operating leases (CY Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	this change is due to normal activities.
Line Description Other Notes Info - Undelivered orders (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	this change is due to normal activities.

Section: D	Section Name: Other Commitments	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
9			Credit				
10			Credit				
11			Credit				
12			Credit				
13			Credit				
14		Total	N/A				

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Note: 19	Commitments	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR/ Note 13/ Note 20	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Describe the lessee's leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses and restrictions imposed by lease agreements.	
2	Explain any amounts listed in Section D in detail and reference the note, and/or location, in the agency's Performance and Accountability Report (PAR).	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Assets - Current Year **Line Attributes:** Dollars
Rounding Method: Thousands **Decimal:** Zero

Line	Status	Line Description	NB	Cash and other monetary assets D	Fund balance with Treasury D	Inv in U. S. Treas. Sec.(net of prem. & disc) D	Interest Receivable D	Other Federal Assets (Funds from Dedicated Collec D	Other Federal Assets (Funds not From Dedicat Coll) D
25		Crime Victims Fund	N/A		10,133,214				
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collec ions	N/A		389,578	4,928,873	187		3,487
32		Intra-agency funds from dedicated collec ions elimination amounts	N/A						
33		Total	N/A		10,522,792	4,928,873	187		3,487

Line	Status	Line Description	NB	Other non-Federal Assets D	Total assets
25		Crime Victims Fund	N/A	182	10,133,396
26			N/A		
27			N/A		
28			N/A		
29			N/A		
30			N/A		
31		All o her funds from dedicated collections	N/A	254,656	5,576,781
32		Intra-agency funds from dedicated collections elimination amounts	N/A		
33		Total	N/A	254,838	15,710,177

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B		Section Name: Assets - Prior Year		Line Attributes: Dollars						
				Rounding Method: Thousands			Decimal: Zero			
Line	Status	Line Description	NB	Cash and other monetary assets D	Fund balance with Treasury D	Inv. in U.S. Treas. Sec. (net of prem. & disc.) D	Interest Receivable D	Other Federal assets (Funds From Dedicated Collec) D	Other Federal Assets (Funds not from Dedicat Coll) D	
25		Crime Victims Fund	N/A		9,359,797				13,214	
26			N/A							
27			N/A							
28			N/A							
29			N/A							
30			N/A							
31		All other funds from dedicated collec ions	N/A		327,503	4,424,789	187		-6,259	
32		Intra-agency funds from dedicated collec ions elimination amounts	N/A							
33		Total	N/A		9,687,300	4,424,789	187		6,955	
Line	Status	Line Description	NB	Other non-Federal assets D	Total assets					
25		Crime Victims Fund	N/A	452	9,373,463					
26			N/A							
27			N/A							
28			N/A							
29			N/A							
30			N/A							
31		All o her funds from dedicated collections	N/A	284,603	5,030,823					
32		Intra-agency funds from dedicated collections elimination amounts	N/A							
33		Total	N/A	285,055	14,404,286					

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C		Section Name: Liabilities and Net Position - Current Year				Line Attributes: Dollars		Decimal: Zero	
Line	Status	Line Description	NB	Benefits due and payable C	Other Fed. Liab. (Funds From Dedicated Collection) C	Other Fed. Liab. (Funds not from Dedicated Collec) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
25		Crime Victims Fund	N/A			15,886	59,869	-75,755	10,057,641
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A	2,578		118,780	3,536,825	-3,658,183	1,918,599
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A	-2,578		-134,666	-3,596,694	-3,733,938	-11,976,240
Line	Status	Line Description	NB	Total liabilities and net position					
25		Crime Victims Fund	N/A	-10,133,396					
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A	-5,576,782					
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A	-15,710,178					

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D		Section Name: Liabilities and Net Position - Prior Year				Line Attributes: Dollars		Decimal: Zero	
Line	Status	Line Description	NB	Benefits due and payable C	Other Fed. Liab. (Funds From Dedicated Collection) C	Other Fed. Liab. (Funds not from Dedicated Collec) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
25		Crime Victims Fund	N/A			11,759	88,595	-100,354	9,273,109
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A	5,246		87,548	3,235,635	-3,328,429	1,702,393
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A	-5,246		-99,307	-3,324,230	-3,428,783	-10,975,502
Line	Status	Line Description	NB	Total liabilities and net position					
25		Crime Victims Fund	N/A	-9,373,463					
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A	-5,030,822					
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A	-14,404,285					

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: E		Section Name: Revenue, Financing, Expenses, and Other - Current Year			Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	Net position, beginning of period C	Prior-period adjustment C	Investment revenue from Treasury Securities C	Individual income taxes and payroll tax withhold C	Unemployment and excise taxes C	Other taxes and receipts C	
25		Crime Victims Fund	N/A	9,273,109					1,489,583	
26			N/A							
27			N/A							
28			N/A							
29			N/A							
30			N/A							
31		All other funds from dedicated collections	N/A	1,700,302		5,106			1,341	
32		Intra-agency funds from dedicated collections elimination amounts	N/A							
33		Total	N/A	-10,973,411		-5,106			-1,490,924	
Line	Status	Line Description	NB	Royalties and other special revenue C	All other financing sources C	Program gross cost or benefit payments D	Program earned revenues D	Non-program expenses D	Net position, end of period	
25		Crime Victims Fund	N/A			705,051			-10,057,641	
26			N/A							
27			N/A							
28			N/A							
29			N/A							
30			N/A							
31		All other funds from dedicated collections	N/A		2,102,378	1,890,528			-1,918,599	
32		Intra-agency funds from dedicated collections elimination amounts	N/A							
33		Total	N/A		-2,102,378	2,595,579			-11,976,240	

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: F		Section Name: Revenue, Financing, Expenses, and Other - Prior Year			Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	Net position, beginning of period C	Prior-period adjustment C	Investment revenue from Treasury Securities C	Individual income taxes and payroll tax withhold C	Unemployment and excise taxes C	Other taxes and receipts C	
25		Crime Victims Fund	N/A	7,202,248					2,795,573	
26			N/A							
27			N/A							
28			N/A							
29			N/A							
30			N/A							
31		All other funds from dedicated collections	N/A	1,886,295		3,327			4,085	
32		Intra-agency funds from dedicated collections elimination amounts	N/A							
33		Total	N/A	-9,088,543		-3,327			-2,799,658	
Line	Status	Line Description	NB	Royalties and other special revenue C	All other financing sources C	Program gross cost or benefit payments D	Program earned revenues D	Non-program expenses D	Net position, end of period	
25		Crime Victims Fund	N/A			724,712			-9,273,109	
26			N/A							
27			N/A							
28			N/A							
29			N/A							
30			N/A							
31		All other funds from dedicated collections	N/A		4,252,292	4,443,606			-1,702,393	
32		Intra-agency funds from dedicated collections elimination amounts	N/A							
33		Total	N/A		-4,252,292	5,168,318			-10,975,502	

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: G	Section Name: Number of Agency Funds From Dedicated Collections	Line Attributes: Units
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Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Total number of funds from dedicated collections	N/A	6.0000	6.0000	6.0000	.0000

Tab: Text Data

Line	Question	Answer
1	Provide a general description of the individual funds from dedicated collections reported in the Other Notes Info tab (SFFAS No. 27, par. 33, as amended by SFFAS No. 43). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1, as amended by SFFAS No. 43).	The Department's Funds for Dedicated Collections consist of the Asset Forfeiture Fund; U.S. Trustee system Fund; Antitrust Division; Crime Victims Fund; Diversion Control Fee Account and he Federal Prison Commissary Fund.
2	State the legal authority for the administrative entity of each fund to use the revenues and other financing sources based on SFFAS No. 27, par. 23.1, as amended by SFFAS No. 43.	Public Law 106-553; Public Law 98-473; Public Law 99-554; Public Law 102-395; Comprehensive Crime Control Act of 1984; and federal Prison Commissary Fund.
3	Explain any change in legislation during or subsequent to the reporting period and before he issuance of the financial statements that significantly change the purpose of the fund or that redirect a material portion of the accumulated balance (SFFAS No. 27, par. 23.3, as amended by SFFAS No. 43).	n/a
4	Provide he sources of revenue and other financing for amounts reported in columns 3 through 8 of Sections E and F in the Other Notes Info tab (SFFAS No. 27, par. 23.2, as amended by SFFAS No. 43).	Merger fees, criminal fees, seizures/forfeitures, bankruptcy fees and sale of good and services.
5	Provide any other relevant information pertaining to this note, including explanation for prior-period adjustments, if any. At a minimum, describe briefly he significant accounting policies pertaining to this note.	n/a

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Note: 25	Stewardship Land	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: A	Section Name: Stewardship Land (SFFAS No. 29, par. 40d)	No Data Flag: YES	Line Attributes: Units
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Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Public Land	N/A				
2		National Forest System	N/A				
3		National Wildlife Refuge System	N/A				
4		National Park System	N/A				
5		Withdrawn public land	N/A				
6		Mission Land	N/A				
7		Water, power, and recreation	N/A				
8		Geographic management areas	N/A				
9		National fish hatcheries	N/A				
10		Conservation areas	N/A				
11		National marine monuments	N/A				
12		All other	N/A				

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c).	
2	Provide the condition of the stewardship land (SFFAS 29, par. 41).	
3	Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 40a).	
4	Provide a brief description of the agency's stewardship policies for stewardship land (SFFAS No. 29, par. 40b).	
5	Provide any other information relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 26	Heritage Assets	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: A	Section Name: Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	No Data Flag: YES	Line Attributes: Units		
Line	Status	Line Description	NB	Physical units at the end of the Current FY	Physical units at the end of the Prior FY
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		

Section: B	Section Name: Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	No Data Flag: YES	Line Attributes: Units		
Line	Status	Line Description	NB	Physical units at the end of the Current FY	Physical units at the end of the Prior FY
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS No. 29, par. 25a).	
2	Provide a brief description of the agency's stewardship policies for each major category of the heritage assets (SFFAS No. 29, par. 25b).	
3	Provide a brief description of the condition of each category of the heritage assets (SFFAS No. 29, par. 26).	
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 27	Fiduciary Activities	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Schedule of Fiduciary Net Assets - Deposit Funds - Current Year	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Thousands
			Decimal: Zero

Line	Status	Line Description	NB	Inv. in Fed. debt secs-net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D
8			N/A						
9			N/A						
10			N/A						
11			N/A						
12			N/A						

Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets
8			N/A			
9			N/A			
10			N/A			
11			N/A			
12			N/A			

Section: B	Section Name: Schedule of Fiduciary Net Assets - Deposit Funds - Prior Year	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Thousands
			Decimal: Zero

Line	Status	Line Description	NB	Inv. in Fed. debt secs-net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D
8			N/A						
9			N/A						
10			N/A						
11			N/A						
12			N/A						

Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets
8			N/A			
9			N/A			
10			N/A			
11			N/A			
12			N/A			

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Note: 27	Fiduciary Activities	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C		Section Name: Schedule of Fiduciary Net Assets - All Other Agency Funds- Current Year		No Data Flag: YES		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	Inv. in Fed. debt secs-net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets	D	
3			N/A								
4			N/A								
5			N/A								
6			N/A								
7			N/A								
Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets					
3			N/A								
4			N/A								
5			N/A								
6			N/A								
7			N/A								
Section: D		Section Name: Schedule of Fiduciary Net Assets - All Other Agency Funds - Prior Year		No Data Flag: YES		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	Inv. in Fed. debt secs-net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets	D	
3			N/A								
4			N/A								
5			N/A								
6			N/A								
7			N/A								
Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets					
3			N/A								
4			N/A								
5			N/A								
6			N/A								
7			N/A								

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Note: 27	Fiduciary Activities	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: E	Section Name: Number of Agency Fiduciary Activities	No Data Flag: YES	Line Attributes: Units
Line	Status	Line Description	NB
		CY Total number of fiduciary funds- all funds	PY Total number of fiduciary funds- all funds
1			N/A
2			N/A
3			N/A
4			N/A

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Describe the fiduciary relationship, for example, the applicable legal authority, the objectives of the fiduciary activity, and a general description of the beneficial owners or class of owners of each fiduciary fund (SFFAS No. 31, par. 18(a)).	
2	Provide information on any significant changes in fiduciary net assets from the prior period (SFFAS No. 31, par. 18(c)).	
3	Provide the TAS for all funds with fiduciary activities.	
4	For any cash included in the Schedules of Fiduciary Net Assets, indicate if the cash is represented by balances on deposit with either the U.S. Treasury or with a commercial banking institution (SFFAS No. 31, par. 12).	
5	Provide a description of any cash equivalents included in the Schedules of Fiduciary Net Assets.	
6	If separate audited financial statements are issued for an individual fiduciary activity with a fiscal yearend other than September 30, indicate the fiduciary activity's FY (SFFAS No. 31, par. 18(e)).	
7	If separate audited financial statements are issued for an individual fiduciary activity, disclose the basis of accounting used and the auditor's opinion on the current or most recent financial statements. If the auditor's opinion was not unqualified, disclose the reason(s) stated by the auditors and refer the reader to the audit opinion for further information (SFFAS No. 31, par. 22(a)).	
8	If separate audited financial statements are issued for an individual fiduciary activity, provide information on how the reader can obtain a copy of the financial statements and the audit opinion thereon (SFFAS No. 31, par. 22(b)).	
9	If more than one agency is responsible for administering a fiduciary activity, and the separate portions of the activity can be clearly identified with another responsible agency, identify the other agency(ies) involved in managing the activity (SFFAS No.31.par.19).	
10	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes									
Closing Package Line Description		NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER				
Investment in Government sponsored enterprises (GSEs)		D	A	0	0				
			Variance:	0	0	Rounding Method: Thousands	Decimal: Zero		
Line	Status	Line Description	CY Gross investment as of September 30	CY Cumulative valuation (gain/loss)	CY September 30 fair value	PY Gross investment as of September 30	PY Cumulative valuation (gain/loss)	PY September 30 fair value	
1		Fannie Mae senior preferred stock							
2		Freddie Mac senior preferred stock							
3		Fannie Mae warrants common stock							
4		Freddie Mac warrants common stock							
5									
6									
7									
8		Total GSE investment							
		Total							

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Note: 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Other Related Information	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Revenue recognized from acquisition of preferred stocks and warrants and valuation (gain)/loss on GSE preferred stocks	Credit				
2		Revenue recognized from dividends	Credit				

Section: B	Section Name: Other Related Information (in Percentages)	No Data Flag: YES	Line Attributes: Percent
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Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Nominal cost percentage of common stock on a fully diluted basis	N/A				
2		Rate of dividends	N/A				

Section: C	Section Name: Other Related Information in Units	No Data Flag: YES	Line Attributes: Units
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Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Number of non-voting senior preferred stock - shares	N/A				

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Note: 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 28B	Financial and housing Market Stabilization - Liabilities to Government Sponsored Enterprises (GSE)	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER	
Liabilities to Government Sponsored Enterprises		C	L	0	0	
Variance:				0	0	Rounding Method: Thousands Decimal: Zero
Line	Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		GSE accrued liability				
2		GSE contingent liability				
3	I					
4	I					
5	I					
6		All other liabilities				
		Total				

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Note: 28B	Financial and housing Market Stabilization - Liabilities to Government Sponsored Enterprises (GSE)	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Other Related Information	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Actual payment made to the GSE	Debit				

Section: B	Section Name: Case Scenarios	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Optimistic case scenario	N/A				
2		Extreme case scenario	N/A				

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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**Entity – 1500 Department of Justice
(Dollars in Thousands)**

Additional Note 31 - 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 financial statements, the following components comprise the Department's reporting entity:

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

B. Basis of Presentation

The Budget and Accounting Procedures Act of 1950 allows the Secretary of the Treasury to stipulate the format and requirements of executive agencies to furnish financial and operational information to the President and the Congress to comply with the Government Management Reform Act of 1994 (GMRA) (Pub. L. No. 103-356), which requires the Secretary of the Treasury to prepare and submit annual

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B. Basis of Presentation (Continued)

audited financial statements of the executive branch. The Secretary of the Treasury developed guidance in the U.S. Department of the Treasury's Treasury Financial Manual (TFM) Volume I, Part 2, Chapter 4700 to provide agencies with instructions to meet the requirements of GMRA. The *TFM Chapter 4700* requires agencies to:

1. Reclassify all line items and amounts on the comparative audited consolidated, department-level balance sheets, statements of net cost, statements of changes in net position, and statement on custodial activity, if applicable, to the closing package financial statements;
2. List closing package financial statement line item amounts identified as Federal by trading partner and amount;
3. Report notes information that is based on the Reclassified Balance Sheet line items and other notes information required to meet FASAB standards; and
4. Report other data information that is not based on the Reclassified Balance Sheet line items and other data noted information required to meet FASAB standards.

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 U.S. Department of the Treasury's Treasury Financial Manual (TFM) Volume I, Part 2, Chapter 4700. The accompanying financial statements include the accounts of all funds under the Department's control.

C. Basis of Consolidation

The consolidated financial statements of the Department include the accounts of the AFF/SADF, OBDs, USMS, OJP, DEA, FBI, ATF, BOP, and

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**Entity – 1500 Department of Justice
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C. Basis of Consolidation (Continued)

FPI. All significant proprietary intra-departmental transactions and balances have been eliminated in consolidation.

D. Basis of Accounting

Transactions are recorded on the accrual basis of accounting. Under the accrual basis, revenues are recorded when earned and expenses are recorded when incurred, regardless of when cash is exchanged.

Custodial activity reported on the Consolidated Statements of Changes in Net Position is prepared on the modified cash basis. Civil and Criminal Debt Collections are recorded when the Department receives payment from debtors. Accrual adjustments are made related to collections of fees and licenses.

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, accounts receivable, and other monetary assets.

F. Fund Balance with U.S. Treasury and Cash

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

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**Entity – 1500 Department of Justice
(Dollars in Thousands)**

F. Fund Balance with U.S. Treasury and Cash (Continued)

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 Public Debt. 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 Public Debt website (<http://www.fedinvest.gov/>). 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 amount of investments made by the Department's deposit funds were reclassified to Federal Investments on the Closing Package Balance Sheet, and the liability for those funds provided by the public are reported as "Other Liabilities (without reciprocals)".

The AFF, the U.S. Trustee System Fund, and the Federal Prison Commissary Fund are three 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

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**Entity – 1500 Department of Justice
(Dollars in Thousands)**

G. Investments (Continued)

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.

H. Accounts Receivable

Net accounts receivable includes reimbursement and refund receivables due from federal agencies and the public, less the allowance for doubtful accounts. Generally, most intragovernmental accounts receivable are considered fully collectible. 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.

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I. Inventory and Related Property (Continued)

Forfeited property is property for which the title has passed to the U.S. Government. This property is recorded at the estimated fair market value at the time of forfeiture and is not adjusted for any subsequent increases and decreases in estimated fair market value. The value of the property is reduced by the estimated liens of record.

Property is seized in consequence of a violation of public law. Seized property can include monetary instruments, real property, and tangible personal property of others in the actual or constructive possession of the custodial agency. Most non-cash property is held by the USMS from the point of seizure until its disposition. This property is recorded at the estimated fair market value at the time of seizure and is not adjusted for any subsequent increases and decreases in estimated fair market value.

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

DOJ Financial Management Policy Memorandum (FMPM) 13-12, *Capitalization of General Property, Plant and Equipment and Internal Use Software*, was issued in FY 2013 with an effective date for reporting periods ending after September 30, 2014. Early implementation of the policy's increased thresholds was encouraged beginning October 1, 2012. The majority of the Department's components implemented or partially implemented the increased capitalization thresholds in FY 2013. Partial implementation included Internal Use Software only. Full implementation is required for DOJ components by the beginning of FY 2015.

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J. General Property, Plant and Equipment (Continued)

Department Components	FY 2013 Fully Implemented	FY 2013 Partially Implemented	FY 2014 or beyond
AFF	✓		
OBDs	✓		
USMS		✓	
OJP	✓		
DEA		✓	
FBI	✓		
ATF			✓
BOP		✓	
FPI	N/A	N/A	N/A

FPI, as a revolving fund, is an exception to FMPM 13-12, which states that "Revolving Funds, Working Capital Funds, and Trust Fund entities may establish their own thresholds on capitalization of general PP&E and IUS projects." These thresholds must not conflict with FMPM 13-12, but may be more restrictive, at the discretion of the entity. Appropriation funded projects must comply with the capitalization thresholds as outlined in FMPM 13-12, as listed below.

Type of Property	New Capitalization Threshold	Old Capitalization Threshold
Real Estate	\$250	\$100
Personal Property	\$50	\$25
Aircraft	\$100	\$100
Internal Use Software	\$5,000	\$500

Except for land, all general PP&E will be capitalized when the cost of acquiring or improving the property meets the threshold noted in the table above and has a useful life of two or more years. Land is capitalized regardless of the acquisition cost. Except for land, all general PP&E is depreciated or amortized, based on historical cost, using the straight-line method over the estimated useful life of the asset.

For FY 2012, except for BOP and FPI, Department acquisitions of personal property, excluding internal use software, costing \$25 or more is capitalized if the asset has an estimated useful life of two or more years. BOP and FPI capitalize personal property acquisitions over \$5 and \$10, respectively. Personal property is depreciated, based

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J. General Property, Plant and Equipment (Continued)

on historical cost, using the straight-line method over the estimated useful life of the asset. Land is never depreciated.

K. Advances to Others 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 travel advances issued to federal employees for official travel. Travel advances are limited to meals and incidental expenses expected to be incurred by the employees during official travel. 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. 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. 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.

M. Grant Payments Due to State and Local Governments and Others

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

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M. Grant Payments Due to State and Local Governments and Others (Continued)

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 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.

N. Contingencies and Commitments

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 disclosed in Note 18. 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”.

O. 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.

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P. 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.

Q. Retirement Plan

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). For employees covered by CSRS, the Department contributes 7% of the employees' gross pay for regular and 7.5% for law enforcement officers' retirement.
2. Employees hired between January 1, 1984 and December 31, 2012, are covered by the Federal Employees Retirement System (FERS). For employees covered by FERS, the Department contributes 11.9% of the employees' gross pay for regular and 26.3% for law enforcement officers' retirement.
3. Employees hired after January 1, 2013, are covered by the Federal Employees Retirement System-Revised Annuity Employees (FERS-RAE) System. For employees covered by FERS-RAE, the Department contributes 9.6% of the employees' gross pay for regular and 24.0% for law enforcement officers' retirement.

All employees are eligible to contribute to the Federal Thrift Savings Plan (TSP). For those employees covered by the FERS and FERS-RAE, 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

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Q. Retirement Plan (Continued)

Department does not report CSR, FERS or FERS-RAE assets, accumulated plan benefits, 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 AFR Note 19, *Imputed Financing from Costs Absorbed by Others*, for additional details.

R. 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. The liability is determined using the paid-losses extrapolation method calculated over the next 37-year period. 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.

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R. Federal Employee Compensation Benefits (Continued)

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.

S. 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. 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.

T. 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

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T. Revenues and Other Financing Sources (Continued)

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; 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, ATF fees from firearms and ammunition industries, 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.

U. Funds from Dedicated Collections

SFFAS No. 27, Identifying and Reporting Earmarked Funds, as amended by SFFAS 43 Funds from Dedicated Collections: Amending Statement of Federal Financial Accounting Standards 27, Identifying and Reporting Earmarked Funds (SFFAS No. 27, as amended), 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 remain

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U. Funds from Dedicated Collections (Continued)

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, Crime Victims Fund, Diversion Control Fee Account, and Federal Prison Commissary Fund.

V. 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

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V. Allocation Transfer of Appropriation (Continued)

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's guidance, 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 guidance OJP reports all budgetary and proprietary activity for *Do Right by Youth Pilot* transferred from the Executive Office of the President to OJP.

The Department also allocated funds from BOP, as the parent, to the Public Health Service (PHS), a primary division of the Department of Health and Human Services. PHS provides a portion of medical treatment for federal inmates. The money is designated and expended for current year obligation 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. 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

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V. Allocation Transfer of Appropriation (Continued)

performed on an annual basis. Per OMB guidance, the USMS reports all budgetary and proprietary activity transferred from the Administrative Office of the U.S. Courts to the USMS.

W. 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.

X. 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.

Y. Reclassifications

The FY 2012 financial statements were reclassified to conform to the FY 2013 Departmental financial statement presentation requirements. The reclassifications have no material effect on total assets, liabilities, net position or change in net position, as previously reported.

Z. Subsequent Events

Subsequent events and transactions occurring after September 30, 2013 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.

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**Required Supplementary Information
(Unaudited)**

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GF007 - Other Data Report**

Other Data: 01	Taxes	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.								
Section: A		Section Name: Taxes (SSFAS No.7, par. 67-69)			No Data: YES		Line Attributes: Dollars	
							Rounding Method: User-Defined	
							Decimal: User-Defined	
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Estimated realized value of compliance assessments as of the end of the period	Debit					
2		Estimated realizable value of pre-assessment work-in-progress	Debit					
3		Changes in 1 and 2 above	Debit					
4		Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	Debit					
5		Management's best estimate of unasserted claims for refunds	Debit					
6		Changes in 4 and 5 above	Debit					
7		Amount of assessments written off that continue to be statutorily collectible	Debit					

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Other Data: 01	Taxes	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.							
Section: B		Section Name: Provide the following amount if a range is estimable and not included in Sec. A (SFFAS No. 7 par 67-69)		No Data: YES		Line Attributes: Dollars	
						Rounding Method: User-Defined	
						Decimal: User-Defined	
Line	Status	Line Description	NB	CY Low	CY High	PY Low	PY High
1		Estimated realizable value of pre-assessment work-in-progress	Debit				
2		Changes in line 1 above	Debit				
3		Management's best estimate of unasserted claims for refunds	Debit				
4		Changes in line 3 above	Debit				

Tab: Other Text Data		
Section: A		Section Name: Taxes (SFFAS No.7, par. 67-69)
		No Data: YES
Line	Question	Answer
1	Provide the explicit definitions of estimated amounts of the size of the tax gap.	
2	Provide the appropriate explanation of the limited reliability of the estimates of the size of the tax gap.	
3	Provide cross-references to portions of the tax gap due from identified noncompliant taxpayers and importers.	
4	Provide the estimates of the annual tax gap (amounts should specifically define whether it includes or excludes estimates of tax due on illegally earned revenue).	
5	Disclose the amounts by which trust funds may be over- or under-funded in comparison with the requirements of law, if reasonable estimable.	

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Other Data: 08	Stewardship Investments	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	FY 2013 AFR and RSSI
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Investment in Non-Federal physical property (SFFAS No. 8, par 87)	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Line	Status	Line Description	NB	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
1			Debit					
2		Discretionary Grants to Indian Tribes	Debit	52,980	97,553	52,339	24,768	14,320
3		Formulation Grants to States	Debit	0	84	-1,139	11,389	41,561
4			Debit					
5			Debit					
6		Other non-Federal physical property	Debit					

Threshold		
Line Description	Question	Answer
Other Data Info - Discretionary Grants to Indian Tribes (FY 2013)	Please provide explanations for any amounts that have changed by 20% or more and or greater than 5,000,000 between the current fiscal year and prior fiscal year. (Unaudited)	Related to normal operations.
Other Data Info - Formulation Grants to States (FY 2013)	Please provide explanations for any amounts that have changed by 20% or more and or greater than 5,000,000 between the current fiscal year and prior fiscal year. (Unaudited)	This change is due to normal expenditures activities.

Section: B	Section Name: Research and Development: Investment in Development (SFFAS No. 8, par. 94, 99 & 100)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investment in development	Debit					

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Other Data: 08	Stewardship Investments	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	FY 2013 AFR and RSSI
Status: Complete	I = Inactive Line		

Tab: Other Data Info.								
Section: C		Section Name: Investment in Human Capital (SFFAS No. 8, par 100)			No Data: YES		Line Attributes: Dollars	
							Rounding Method: User-Defined	
							Decimal: User-Defined	
Line	Status	Line Description	NB	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other Investments in human capital	Debit					
Section: D		Section Name: Research and Development: Investment in Basic Research (SFFAS No. 8, par.99 & 100)			No Data: YES		Line Attributes: Dollars	
							Rounding Method: User-Defined	
							Decimal: User-Defined	
Line	Status	Line Description	NB	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investments in basic research	Debit					

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Other Data: 08	Stewardship Investments	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	FY 2013 AFR and RSSI
Status: Complete	I = Inactive Line		

Tab: Other Data Info.								
Section: E		Section Name: Research and Development: Investment in Applied Research (SFFAS No. 8, par 100)		No Data: YES		Line Attributes: Dollars		
				Rounding Method: User-Defined		Decimal: User-Defined		
Line	Status	Line Description	NB	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investment in applied research	Debit					

Tab: Other Text Data		
Section: A		Section Name: Investment in Non-Federal physical property (SFFAS No. 8, par 87)
Line	Question	Answer
1	Provide a description of federally owned physical property transferred to state and local governments. (SFFAS No. 8, par 87)	Build or expanded corectional facilities to increase the bed capacity for confinement of persons convicted of a Part I violent crime.
2	Provide a description of the major programs of Federal investments in non-Federal physical property used in the "Other Data Info" tab. (SFFAS No.8 par. 87)	Cooperatiave Agreement Program Administered by USMS, Discretionaly Grants to Indian Tribes and Formula Grants to States.

Tab: Other Text Data		
Section: B		Section Name: Research and Development: Investment in Development (SFFAS No. 8, par. 94, 99 & 100)
		No Data: YES
Line	Question	Answer
1	Provide a description of the major programs of Federal investments in development used in the "Other Data Info" tab. (SFFAS No. 8, par. 100)	
2	Provide a description of the progress of major developmental projects including the results with respect to projects completed or otherwise terminated during the year and the status of projects that will continue (SFFAS No. 8, par. 99).	

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Other Data: 08	Stewardship Investments	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	FY 2013 AFR and RSSI
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: C **Section Name:** Investment in Human Capital (SFFAS No. 8, par 100) **No Data:** YES

Line	Question	Answer
1	Provide a description of the major education and training programs considered Federal investments in human capital used in the "Other Data Info" tab (SFFAS No. 8, par. 94).	

Tab: Other Text Data

Section: D **Section Name:** Research and Development: Investment in Basic Research (SFFAS No. 8, par.99 & 100) **No Data:** YES

Line	Question	Answer
1	Provide a description of the major programs of Federal investments in basic research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).	
2	Provide a description of any major new discoveries made during the year (SFFAS No. 8, par. 99)	

Tab: Other Text Data

Section: E **Section Name:** Research and Development: Investment in Applied Research (SFFAS No. 8, par 100) **No Data:** YES

Line	Question	Answer
1	Provide a description of the major programs of Federal investments in applied research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).	
2	Provide a description of any major new applications developed during the year (SFFAS No. 8, par. 99)	

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Other Data: 09	Deferred Maintenance	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.															
Section: A		Section Name: Range of Amounts			No Data: YES			Line Attributes: Dollars		Rounding Method: User-Defined		Decimal: User-Defined			
Line	Status	Line Description	NB	CY- Low	D	CY- High	D	CY - Critical Maintenance	D	PY- Low	D	PY- High	D	PY - Critical Maintenance	D
1		Buildings, structures, and facilities	N/A												
2		Furniture, fixtures, and equipment	N/A												
3		Other general property, plant, and equipment	N/A												
4		Heritage assets	N/A												
5		Stewardship land	N/A												

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Other Data: 14	Risk Assumed-Federal Insurance and Guarantee Programs(SFFAS No. 5, par. 105, 106,and 114)	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.								
Section: A		Section Name: Risk Assumed			No Data: YES		Line Attributes: Dollars	
						Rounding Method: User-Defined		Decimal: User-Defined
Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Present value of unpaid expected losses (net of associated premiums)	Debit					
2		Periodic changes	Debit					

Tab: Other Text Data			
Section: A		Section Name: Risk Assumed	No Data: YES
Line	Question	Answer	
1	Provide the indicators of the range of uncertainty around Federal insurance and guarantee programs related estimates and sensitivity of the estimates to changes in major assumptions (SFFAS No.5, par.114)		
2	Provide the actuarial or financial methods used to measure the present value of unpaid expected losses (SFFAS No. 5. par. 114)		
3	Provide a listing of the Federal insurance and guarantee programs (SFFAS No. 5, par. 105).		

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Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Operating Revenue to Budget Receipts	No Data: YES	Line Attributes: Dollars
			Rounding Method: User-Defined
			Decimal: User-Defined

Line	Status	Line Description	NB	Budget Receipts	D	Operating Revenue	C	Diff Budget Receipts vs Operating Revenue	Cust Collections Trans to GF or Rec Agency	D	Cust Collections Received from Collecting Agency	C	Adj Diff Between Budget Rec vs Operating Rev
1		Individual income tax and tax withholdings	N/A										
2		Corporation income taxes	N/A										
3		Unemployment taxes	N/A										
4		Excise taxes	N/A										
5		Estate and gift taxes	N/A										
6		Customs duties	N/A										
7		Other taxes and receipts	N/A										
8		Earned revenue - to be completed by OPM only	N/A										
9		Total	N/A										

Section: B	Section Name: Net Outlays to SBR	No Data: YES	Line Attributes: Dollars
			Rounding Method: User-Defined
			Decimal: User-Defined

Line	Status	Line Description	NB	CY - MTS Net Outlays	D	CY - SBR Net Outlays	C	CY - DIFFERENCE
1		Net Outlays	N/A					

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Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.						
Section: C	Section Name:	Earned Revenue to Undistributed Offsetting Receipts - Employer Share, Employee Retirement (DOS, DOD and OPM only)		No Data: YES	Line Attributes:	
Line	Status	Line Description	NB	CY - MTS Receipts	CY - PAR Amount	CY - Difference
Section: D	Section Name:	Earned Revenue to Undistributed Offsetting Receipts - Interest Rec by Trust Funds (DOS, DOD, DOL, SSA, HHS and OPM only)		No Data: YES	Line Attributes:	
Line	Status	Line Description	NB	CY - MTS Undistributed Offsetting Receipts, Tble 5	CY - Earned Revenue Rejported on agency PAR	Difference

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Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.						
Section: E	Section Name: Operating Revenue to Undistributed Offsetting Receipts (DOI only)	No Data: YES	Line Attributes:			
Line	Status	Line Description	NB	MTS Undistributed Offsetting Receipts, Tble 5	Miscellaneous Earned Revenue reported on SCNP	Difference

Tab: Other Text Data						
Section: A	Section Name: Operating Revenue to Budget Receipts	No Data: YES				
Line	Question					Answer
1	Note: The normal balance for net outlays is not supported by the USSGL. The MTS Net Outlays are assigned a normal debit balance and the SBR Net Outlays a normal credit balance in GFRS. Please enter net outlays into both columns as normal, that is as a positive number. MTS Net Outlays will appear as a debit and SBR Net Outlays will appear as a credit in GFRS reports. This set-up was required for the difference column to calculate correctly.					
2	Collecting agencies provide the Closing Package line in which the custodial transfer-out (disposition of collection) was recorded and the trading partner code.					
3	Receiving agencies provide the Closing Package line in which the custodial transfer-in/revenue was recorded and the trading partner code.					
4	Provide a detailed description of the difference and whether this difference will be resolved next FY.					

Tab: Other Text Data						
Section: B	Section Name: Net Outlays to SBR	No Data: YES				
Line	Question					Answer
1	Provide a detailed description of the difference and whether this difference will be resolved next FY.					

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Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	I = Inactive Line		

Tab: Other Text Data		
Section: C	Section Name: Earned Revenue to Undistributed Offsetting Receipts - Employer Share, Employee Retirement (DOS, DOD and OPM only)	No Data: YES
Line	Question	Answer
1	Provide a cross-reference to intragovernmental earned revenue reported in PAR in the "Agency Notes" field.	
2	Provide a detailed description fo the difference and whether this difference will be resolved next FY.	
Tab: Other Text Data		
Section: D	Section Name: Earned Revenue to Undistributed Offsetting Receipts - Interest Rec by Trust Funds (DOS, DOD, DOL, SSA, HHS and OPM only)	No Data: YES
Line	Question	Answer
1	Provide a cross-reference to intragovernmental earned revenue reported in PAR in the "Agency Notes" field.	
2	Provide a detailed description fo the difference and whether this difference will be resolved next FY.	
Tab: Other Text Data		
Section: E	Section Name: Operating Revenue to Undistributed Offsetting Receipts (DOI only)	No Data: YES
Line	Question	Answer
1	Provide a detailed description fo the difference and whether this difference will be resolved next FY.	

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.												
Section: A		Section Name: Components of Direct Loans Receivable, Gross - Current Year			No Data: YES		Line Attributes: Dollars		Rounding Method: User-Defined		Decimal: User-Defined	
Line	Status	Line Description	NB	CY-Federal Direct Student Loans	CY-Electric Loans	CY-Rural Housing Service	CY-Federal Family Education Loan	CY-Water and Environmental Loans	CY-Farm Loans			
1		Direct Loans Receivable, Gross - Beginning of Year	Debit									
2		Disbursements (loans made/securities purchased)	Debit									
3		Repayments	Debit									
4		Losses	Debit									
5		Capitalized interest	Debit									
6		Capitalized dividends	Debit									
7		Other	Debit									
8		Direct Loans receivable, gross-end of the year	N/A									
Line	Status	Line Description	NB	CY-Export-Import Bank Loans	CY-U.S. Agency for International Development	CY-Housing and Urban Development	CY-GSE Mortgage Backed Securities Purchase Program	CY-All other loans receivable	CY-Total			
1		Direct Loans Receivable, Gross - Beginning of Year	Debit									
2		Disbursements (loans made/securities purchased)	Debit									
3		Repayments	Debit									
4		Losses	Debit									
5		Capitalized interest	Debit									
6		Capitalized dividends	Debit									
7		Other	Debit									
8		Direct Loans receivable, gross-	N/A									

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.										
Section: A		Section Name: Components of Direct Loans Receivable, Gross - Current Year			No Data: YES		Line Attributes: Dollars		Decimal: User-Defined	
Line	Status	Line Description	NB	CY-Export-Import Bank Loans	CY-U.S. Agency for International Development	CY-Housing and Urban Development	CY-GSE Mortgage Backed Securities Purchase Program	CY-All other loans receivable	CY-Total	
		end of the year								
Section: B		Section Name: Components of Direct Loans Receivable, Gross - Prior Year			No Data: YES		Line Attributes: Dollars		Decimal: User-Defined	
Line	Status	Line Description	NB	PY-Federal Direct Student Loans	PY-Electric Loans	PY-Rural Housing Service	PY-Federal Family Education Loan	PY-Water and Environmental Loans	PY-Farm Loans	
1		Direct Loans Receivable, gross - beginning of year	Debit							
2		Disbursements (loans made/securities purchased)	Debit							
3		Repayments	Debit							
4		Losses	Debit							
5		Capitalized interest	Debit							
6		Capitalized dividends	Debit							
7		Other	Debit							
8		Direct Loans receivable, gross-end of the year	N/A							
Line	Status	Line Description	NB	PY-Export-Import Bank Loans	PY-U.S. Agency for International Development	PY-Housing and Urban Development	PY-GSE Mortgage Backed Securities Purchase Program	PY-All other loans receivable	PY-Total	
1		Direct Loans	Debit							

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.										
Section: B		Section Name: Components of Direct Loans Receivable, Gross - Prior Year			No Data: YES		Line Attributes: Dollars		Decimal: User-Defined	
		Rounding Method: User-Defined								
Line	Status	Line Description	NB	PY-Export-Import Bank Loans	PY-U.S. Agency for International Development	PY-Housing and Urban Development	PY-GSE Mortgage Backed Securities Purchase Program	PY-All other loans receivable	PY-Total	
2		Receivable, gross - beginning of year								
		Disbursements (loans made/securities purchased)	Debit							
3		Repayments	Debit							
4		Losses	Debit							
5		Capitalized interest	Debit							
6		Capitalized dividends	Debit							
7		Other	Debit							
8		Direct Loans receivable, gross-end of the year	N/A							
Section: C		Section Name: Components of Loan Guarantees, Gross - Current Year			No Data: YES		Line Attributes: Dollars		Decimal: User-Defined	
		Rounding Method: User-Defined								
Line	Status	Line Description	NB	CY-Federal Family Education Loans	CY-Federal Housing Administration Loans	CY-Veterans Housing Benefit Program	CY-Export-Import Bank Loans	CY-Small Business Loans	CY-Israeli Loan Guarantee Program	
1		Guaranteed Loans, gross-beginning of the year	Debit							
2		Disbursements (loans made/securities purchased)	Debit							
3		Repayments	Debit							
4		Other	Debit							
5		Guaranteed Loans, gross-end of the year	N/A							

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: C	Section Name: Components of Loan Guarantees, Gross - Current Year	No Data: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
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Line	Status	Line Description	NB	CY-OPIC Credit Program	CY-Rural Housing Service	CY-Business and Industry Loans	CY-Export Credit Guarantee Programs	CY-All other Guaranteed loans	CY-Total
1		Guaranteed Loans, gross-beginning of the year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit						
5		Guaranteed Loans, gross-end of the year	N/A						

Section: D	Section Name: Components of Loan Guarantees, Gross - Prior Year	No Data: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
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Line	Status	Line Description	NB	PY-Federal Family Education Loans	PY-Federal Housing Administration Loans	PY-Veterans Housing Benefit Program	PY-Export-Import Bank Loans	PY-Small Business Loans	PY-Israeli Loan Guarantee Program
1		Guaranteed Loans, gross-beginning of the year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit						
5		Guaranteed Loans, gross-end of the year	N/A						

Line	Status	Line Description	NB	PY-OPIC Credit Program	PY-Rural Housing Service	PY-Business and Industry Loans	PY-Export Credit Guarantee Programs	PY-All other Guaranteed loans	PY-Total
1		Guaranteed Loans, gross-beginning of the year	Debit						

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.									
Section: D		Section Name: Components of Loan Guarantees, Gross - Prior Year			No Data: YES		Line Attributes: Dollars		Decimal: User-Defined
							Rounding Method: User-Defined		
Line	Status	Line Description	NB	PY-OPIC Credit Program	PY-Rural Housing Service	PY-Business and Industry Loans	PY-Export Credit Guarantee Programs	PY-All other Guaranteed loans	PY-Total
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit						
5		Guaranteed Loans, gross-end of the year	N/A						
Section: E		Section Name: Components of TARP Direct Loans and Equity Investments, Gross - Current Year			No Data: YES		Line Attributes: Dollars		Decimal: User-Defined
							Rounding Method: User-Defined		
Line	Status	Line Description	NB	CY-Capital Purchase Program	CY-AIG, Inc., Investment Program	CY-Targeted Investment Program	CY-Automotive Industry Financing Program	CY-Consumer and Business Lending Initiative	CY-Public-Private Investment Program
1		TARP loans and equity investments receivable, gross-beginning of year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Losses	Debit						
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit						
8		TARP loans and equity investments receivable, gross-end of year	N/A						
Line	Status	Line Description	NB	CY-All Other TARP Programs	CY-Total				

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: E	Section Name: Components of TARP Direct Loans and Equity Investments, Gross - Current Year	No Data: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
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Line	Status	Line Description	NB	CY-All Other TARP Programs	CY-Total
1		TARP loans and equity investments receivable, gross-beginning of year	Debit		
2		Disbursements (loans made/securities purchased)	Debit		
3		Repayments	Debit		
4		Losses	Debit		
5		Capitalized interest	Debit		
6		Capitalized dividends	Debit		
7		Other	Debit		
8		TARP loans and equity investments receivable, gross-end of year	N/A		

Section: F	Section Name: Components of TARP Direct Loans and Equity Investments, Gross - Prior Year	No Data: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
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Line	Status	Line Description	NB	PY-Capital Purchase Program	PY-AIG, Inc., Investment Program	PY-Targeted Investment Program	PY-Automotive Industry Financing Program	PY-Consumer and Business Lending Initiative	PY-Public-Private Investment Program
1		TARP loans and equity investments receivable, gross-beginning of year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Losses	Debit						

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.										
Section: F		Section Name: Components of TARP Direct Loans and Equity Investments, Gross - Prior Year			No Data: YES		Line Attributes: Dollars		Rounding Method: User-Defined	Decimal: User-Defined
Line	Status	Line Description	NB	PY-Capital Purchase Program	PY-AIG, Inc., Investment Program	PY-Targeted Investment Program	PY-Automotive Industry Financing Program	PY-Consumer and Business Lending Initiative	PY-Public-Private Investment Program	
5		Capitalized interest	Debit							
6		Capitalized dividends	Debit							
7		Other	Debit							
8		TARP loans and equity investments receivable, gross-end of year	N/A							
Line	Status	Line Description	NB	PY-All Other TARP Programs	PY-Total					
1		TARP loans and equity investments receivable, gross-beginning of year	Debit							
2		Disbursements (loans made/securities purchased)	Debit							
3		Repayments	Debit							
4		Losses	Debit							
5		Capitalized interest	Debit							
6		Capitalized dividends	Debit							
7		Other	Debit							
8		TARP loans and equity investments receivable, gross-end of year	N/A							

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data		
Section: A	Section Name: Components of Direct Loans Receivable, Gross - Current Year	No Data: YES
Line	Question	Answer
1	Provide details regarding the programs reported in Sections A and B that comprise amounts reported in the "all other Loans Receivable" column.	
2	Provide a detailed description of the amounts reported in Sections A and B that compose the "Other" line.	
3	Provide details regarding the programs reported in Sections C and D that compose the "Other" line in the "all other Guaranteed Loans" column.	
4	Provide a detailed description of the amounts reported in Sections C and D that compose the "Other" line.	
5	Provide details regarding the programs reported in Sections E and F that comprise amounts reported in the "all other TARP Programs" column.	
6	Provide a detailed description of the amounts reported in Sections E and F that comprise the "Other" line.	

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.					
Section: A		Section Name: Asset Value for Oil and Gas Proved Resources - Offshore		No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
Line	Status	Line Description	NB	2013 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		
Section: B		Section Name: Asset Value for Oil and Gas Proved Reserves - Onshore		No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
Line	Status	Line Description	NB	2013 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.				
Section: C		Section Name: Quantity of Oil and Gas Proved Reserves - Offshore	No Data: YES	Line Attributes: Units
Line	Status	Line Description	NB	2013 - SEPTEMBER
1		Oil and Lease Condensate	N/A	
2		Natural Gas, Wet After Lease Separation	N/A	
3			N/A	
4			N/A	
5			N/A	
Section: D		Section Name: Quantity of Oil and Gas Proved Reserves - Onshore	No Data: YES	Line Attributes: Units
Line	Status	Line Description	NB	2013 - SEPTEMBER
1		Oil and Lease Condensate	N/A	
2		Natural Gas, Wet After Lease Separation	N/A	
3			N/A	
4			N/A	
5			N/A	

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.					
Section: E		Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore		No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
Line	Status	Line Description	NB	2013 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		
Section: F		Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore		No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
Line	Status	Line Description	NB	2013 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.				
Section: G		Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Offshore	No Data: YES	Line Attributes: Percent
Line	Status	Line Description	NB	2013 - SEPTEMBER
1		Oil and Lease Condensate	N/A	
2		Natural Gas, Wet After Lease Separation	N/A	
3			N/A	
4			N/A	
5			N/A	
Section: H		Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Onshore	No Data: YES	Line Attributes: Percent
Line	Status	Line Description	NB	2013 - SEPTEMBER
1		Oil and Lease Condensate	N/A	
2		Natural Gas, Wet After Lease Separation	N/A	
3			N/A	
4			N/A	
5			N/A	

Tab: Other Text Data			
Section: A		Section Name: Asset Value for Oil and Gas Proved Resources - Offshore	No Data: YES
Line	Question	Answer	
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.		
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.		
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.		

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data

Section: B **Section Name:** Asset Value for Oil and Gas Proved Reserves - Onshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: C **Section Name:** Quantity of Oil and Gas Proved Reserves - Offshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: D **Section Name:** Quantity of Oil and Gas Proved Reserves - Onshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: E **Section Name:** Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying	

**U.S. Department of the Treasury
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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data

Section: E **Section Name:** Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore **No Data:** YES

Line	Question	Answer
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: F **Section Name:** Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: G **Section Name:** Average Royalty Rate for Oil and Gas Proved Reserves - Offshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: H **Section Name:** Average Royalty Rate for Oil and Gas Proved Reserves - Onshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2013	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data			
Section: H	Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Onshore	No Data: YES	
Line	Question	Answer	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.		