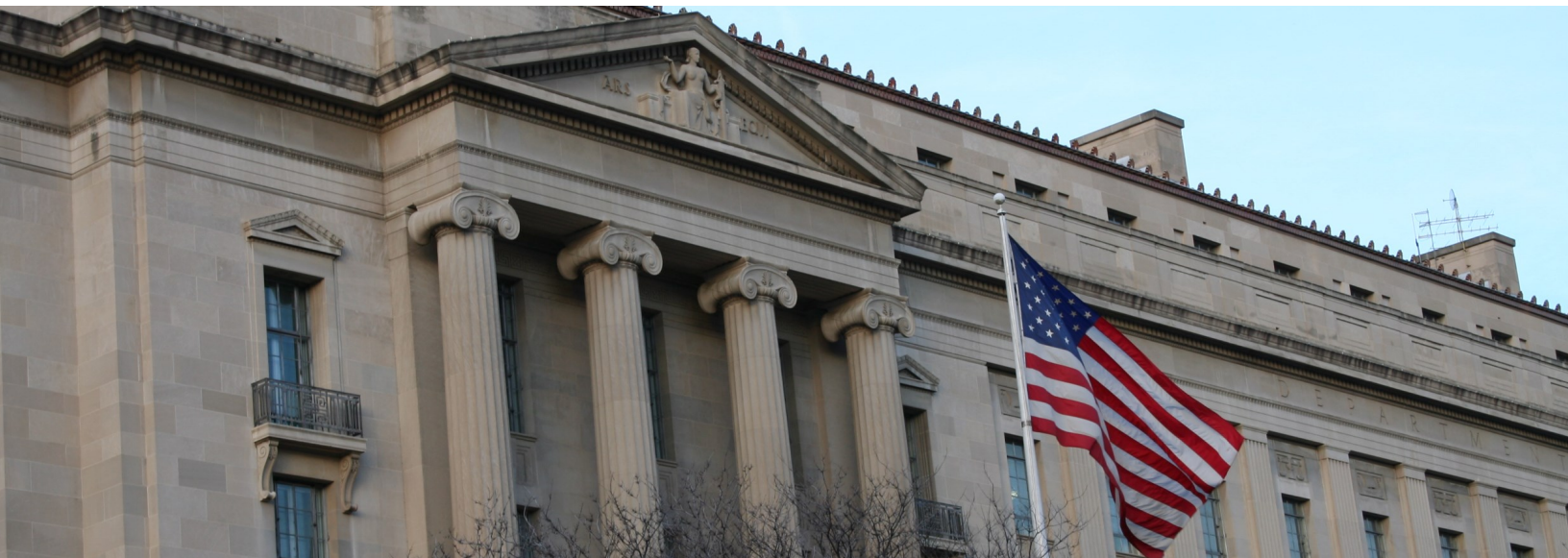




Office of the Inspector General **U.S. Department of Justice**

OVERSIGHT ★ INTEGRITY ★ GUIDANCE



Audit of the U.S. Department of Justice Annual Closing Package Financial Statements Fiscal Year 2017



Executive Summary

Audit of the U.S. Department of Justice Annual Closing Package Financial Statements Fiscal Year 2017

Objectives

Volume I, Part 2 – Chapter 4700 of the U.S. Department of the Treasury's Treasury Financial Manual (TFM 4700) requires each significant agency to link its general-purpose financial statements to the Financial Report of the U.S. Government using the closing package methodology. TFM 4700 also requires the Department of Justice (Department) Office of the Inspector General (OIG) to provide an audit opinion on the closing package data.

Results in Brief

The OIG found that the Department's closing package financial statements are fairly presented as of and for the year ended September 30, 2017. An unmodified opinion was issued. The OIG identified one significant deficiency in the Independent Auditor's Report on Closing Package Financial Statements.

Recommendations

The OIG provided the Justice Management Division two recommendations to enhance internal controls over the closing package financial statements preparation process.

Audit Results

The OIG audited the Department's closing package financial statements as of and for the year ended September 30, 2017, in accordance with the auditing standards generally accepted in the United States of America. The purpose of the closing package financial statements 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 entities. The closing package financial statements are not intended to be a complete presentation of the Department's financial statements.

The OIG issued an unqualified opinion as a result of its test work. An unmodified opinion means that the closing package financial statements present fairly, in all material respects, the financial position and the results of the Department's operations in accordance with U.S. generally accepted accounting principles. For fiscal year 2016, the Department also received an unmodified opinion on its closing package financial statements (OIG Audit Division Report No. 17-04).

The Office of the Inspector General did identify one significant deficiency in the FY 2017 Independent Auditor's Report on Closing Package Financial Statements. The significant deficiency related to improvements needed in controls over the closing package financial statements preparation process. Specifically, we identified one omission and two misclassifications of the Department's custodial activity and balances in the reclassified balance sheet and reclassified statement of changes in net position.

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.

**AUDIT OF THE
U.S. DEPARTMENT OF JUSTICE
ANNUAL CLOSING PACKAGE
FINANCIAL STATEMENTS
FISCAL YEAR 2017**

TABLE OF CONTENTS

INDEPENDENT AUDITOR’S REPORT ON THE CLOSING PACKAGE FINANCIAL STATEMENTS	2
GTAS RECONCILIATION REPORT RECLASSIFIED FINANCIAL STATEMENTS	
Reclassified Balance Sheet	12
Reclassified Statement of Net Cost	13
Reclassified Statement of Operations and Changes In Net Position.....	14
GTAS CLOSING PACKAGE LINES LOADED REPORT.....	16
NOTES REPORT	34
REQUIRED SUPPLEMENTARY INFORMATION	
Other Data Report	116
OTHER INFORMATION	
Agency Financial Report to Closing Package Reconciliation Template	146
APPENDIX: OFFICE OF THE INSPECTOR GENERAL ANALYSIS AND SUMMARY OF ACTIONS NECESSARY TO CLOSE THE REPORT	164

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



INDEPENDENT AUDITOR'S REPORT ON THE 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 Statement Report of the U.S. Department of Justice (Department), which comprise the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) Reconciliation Report – Reclassified Balance Sheet as of September 30, 2017, and the related GTAS Reconciliation Reports – Reclassified Statement of Net Cost and Reclassified Statement of Operations and Changes in Net Position for the year then ended, and the related notes to the financial statements (hereinafter referred to as the "closing package financial statements"). The notes to the financial statements comprise the following:

- the GTAS Closing Package Lines Loaded Report;
- Financial Report (FR) Notes Report (except for the information in the FR Notes Report entitled "2016 - September", "Prior Year", "PY", "Previously Reported", "Line Item Changes", "Threshold", and the information as of and for the year-ended September 30, 2016 in the "Text Data" of the FR Notes Reports); and
- the accompanying Additional Note No. 30 (except for the information as of and for the year-ended September 30, 2016).

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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in U.S. Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Bulletin No. 17-03, Audit Requirements for Federal Financial Statements. Those standards and OMB Bulletin No. 17-03 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, 2017, and its net costs and changes in net position for the year then ended, in accordance with U.S. generally accepted accounting principles.

Emphasis of Matter

We draw attention to Additional Note No. 30.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 (*TFM Chapter 4700*) for the purpose of providing financial information to the U.S. Department of the Treasury and the U.S. Government Accountability Office 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 sheet of the

Department as of September 30, 2017, and the related consolidated statements of net cost and changes in net position, and combined statements of budgetary resources and custodial activity for the year ended September 30, 2017 (hereinafter referred to as "general-purpose financial statements"). The notes to the closing package financial statements are those that the U.S. Department of the Treasury deemed relevant to the *Financial Report of the U.S. Government*. 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. 17-03, the general-purpose financial statements of the Department as of and for the years ended September 30, 2017 and 2016. The other auditors' report thereon, dated November 13, 2017, 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, except for such information entitled "2016 – September", "Prior Year", "PY", "Previously Reported", "Line Item Changes", and "Threshold", and the information as of and for the year ended September 30, 2016 included in the "Text Data" of the FR Notes Reports and "Other Text Data" of the Other Data Report, included in Other Data Report Nos. 1 (Other Data Info Section A and B only), 3 through 9, 12 (Other Data Info Section A only), 14, 17, and 18, be presented to supplement the basic closing package financial statements.

Such information, although not a part of the basic closing package financial statements, is required by the Federal Accounting Standards Advisory Board (FASAB), who considers it to be an essential part of financial reporting for placing the basic 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 audit of the closing package financial statements. Although our opinion on the closing package financial statements is not affected, Other Data Report Nos. 9, 17, and 18 contain material departures from the prescribed guidelines because the information included in these Other Data Reports presents the required information

for the *Financial Report of the U.S. Government* and not the required information for the Department's 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 audit was conducted for the purpose of forming an opinion on the closing package financial statements as a whole. The information, other than that described in the first paragraph and the paragraph labeled *Required Supplementary Information and Required Supplementary Stewardship Information*, is presented for purposes of additional analysis in accordance with *TFM Chapter 4700* and is not a required part of the closing package financial statements. We read the other information included with the closing package financial statements in order to identify material inconsistencies, if any, with the audited closing package financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the closing package financial statements as of and for the year ended September 30, 2017, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use of the Report on the 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 U.S. Government Accountability Office 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

In accordance with U.S. *Government Auditing Standards* and OMB Bulletin No. 17-03, other auditors have also issued reports dated November 13, 2017 on their consideration of the Department's internal control over financial reporting and the results of our 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. 17-03 in considering the Department's internal control and compliance, and should be read in conjunction with this report in considering the results of our audit of the closing package financial statements.

The other auditors' audit of the general-purpose financial statements as of and for the year ended September 30, 2017 disclosed no instances of material weaknesses, significant deficiencies, or noncompliance and other matters.

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

In planning and performing our audit of the closing package financial statements as of and for the year ended September 30, 2017 we also considered the Department's internal control over 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 preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in Exhibit I, which we consider to be a significant deficiency.

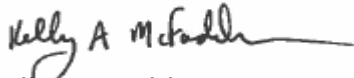
Compliance and Other Matters Specific to the Closing Package Financial Statements

As part of obtaining reasonable assurance about whether the Department's closing package financial statements are free from material misstatement, we also performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct

and material effect on the determination of closing package financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit of the closing package financial statements, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or OMB Bulletin 17-03.

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 agency'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 internal control and compliance with provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the closing package financial statements. Accordingly, this communication is not suitable for any other purpose.



Kelly McFadden, CPA
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice
Washington, D.C.

November 17, 2017

EXHIBIT I

Significant Deficiency

Improvements Needed in the Department's Internal Controls over the Closing Package Financial Statements Preparation Process

The Department is on track to fully implement its Unified Financial Management System (UFMS) in fiscal year FY 2020; however, until that time the Department's efforts to prepare the closing package financial statements are complicated by the reliance on its legacy financial management system at certain components. This legacy system requires that the Department perform a highly complex and manual process to capture and report certain data. This process presents inherent risks, increasing the risk and magnitude of potential errors. During the transition to fully implement UFMS within the Department, it is important that the Department update and continually improve controls to keep pace with Treasury's financial reporting requirements. This includes enhancing manual controls and analysis to ensure completeness and accuracy of financial data, as well as ensuring adequate support staff and providing sufficient supervisory review. For example, we noted that the Department's Accounts Grouping Worksheets (AGW) and Governmentwide Treasury Account Symbol (GTAS) bulk file did not include all of its custodial activity balances, requiring manual entry of these balances. Additionally, the Department failed to identify significant variances in its reclassified financial statements in comparison to the general-purpose financial statements line item balances.

During our FY 2017 test work, we identified deficiencies in the Department's internal controls over the closing package financial statements preparation process. Specifically, we identified one omission and two misclassifications in the Department's custodial activity and balances in the reclassified balance sheet and reclassified statement of changes in net position. Specifically, we identified the following:

- \$5.724 billion of custodial activity was omitted from the reclassified statement of changes in net position.
- \$2.561 billion in custodial liabilities were misclassified on the reclassified balance sheet.
- \$1.572 billion of custodial activity was misclassified on the reclassified statement of changes in net position.

As a result of these errors, the Department's federal custodial liabilities in the reclassified balance sheet were misstated as follows:

Statement Line	Line Description	Error
7.10	Liability to the General Fund of the U.S. Government for custodial and other non-entity assets	\$2.561 billion Overstatement
7.11	Other liabilities (without reciprocals)	\$2.561 billion Understatement

Additionally, the Department's custodial activity on the reclassified statement of changes in net position was misstated as follows:

Statement Line	Line Description	Error
5.7	Other Taxes and Receipts	\$7.296 billion Understatement
7.14	Other Budgetary Financing Sources	\$7.296 billion Understatement

The misstatements on the balance sheet offset and had no effect on total liabilities. Additionally, the misstatements on the reclassified statement of changes in net position offset and had no net effect on Net Position, End of Period.

These misstatements increase the Department's contribution to government-wide intragovernmental transaction differences. Specifically, the \$2.5 billion difference in custodial assets was incorrectly reported as a reciprocating balance with the Treasury General Fund, and will likely be reported as a difference on the Department's score card reported by Treasury.

Treasury Financial Manual Volume 1, Part 2, Chapter 4700:

Section 4701, Scope and Applicability, states that "All significant entities (see Appendix 5) must review their reclassified financial statements as well as trading partner data populated by GTAS and must submit their notes and other data via GFRS. Please note that agency data reported in GFRS must be consistent with the agency's audited financial statements, as well as the agency GTAS ATB submission."

Section 4705.20a, Custodial Activity, states, "Significant entities that report a Statement or Note on Custodial Activity in their comparative, audited consolidated, department-level financial statements reclassify exchange revenue without associated costs (virtually no cost), and nonexchange revenue from the Statement or Note on Custodial Activity to the closing package line items on the Statement of Operations and Changes in Net Position. From the Sources of Collections section of

the Custodial Statement or Note (with the exception of customs duties, excise taxes, and taxes collected by the Department of the Treasury, the Department of Labor, and the Department of Homeland Security), reclassify all non-exchange revenue lines to "Other taxes and receipts" and exchange lines to "Miscellaneous earned revenue." From the Disposition of Collections section, reclassify all federal lines to "Other Budgetary Financing Sources" and non-federal lines to "Other taxes and receipts."

RECOMMENDATIONS

We recommend that the Justice Management Division (JMD):

1. Require components include all custodial accounts in their AGW or GTAS ATB. (New)

Management Response: The JMD concurs with the recommendation. The JMD recognizes the importance of ensuring the quality and accuracy of the data submitted in compliance with the Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS) requirements and appreciates the collaborative and respectful approach taken by your staff during the audit. The JMD will review the requirements in the Department's Financial Statement Preparation Guide and will require incorporation of the custodial accounts in the AGW or GTAS ATB.

2. Strengthen the closing package financial statement preparation process to include completeness and accuracy validations such as edit checks, system control totals, and fluctuation analyses. (New)

Management Response: The JMD concurs with the recommendation. The JMD will continue to implement the Unified Financial Management System (UFMS) for the remaining components currently on our legacy financial management system. The implementation of UFMS will continue to improve the accuracy of the Departments GTAS reporting. The JMD will also work with the Department Components to develop fluctuation analysis and reconciliation validations ensuring the integrity of the data submitted thru GTAS supporting the Treasury Closing Package reclassified financial statements.

**GTAS Reconciliation Report
Reclassified Financial Statements**

U.S. Department of Treasury Bureau of the Fiscal Service
GTAS
Reconciliation Report
Reclassified Balance Sheet

Fiscal Period: 2017, 12 - September
Manual Adjustment Status: Certified

U.S. Department of Justice

Adjusted Amount
(thousands)

Assets

Non-federal

Cash and other monetary assets	498,092
Accounts and taxes receivable, net	297,074
Inventories and related property, net	257,964
Property, plant, and equipment, net	8,765,536
Other assets	358,657
Total non-federal assets	10,177,322

Federal

Fund balance with Treasury (RC 40)/1	42,967,218
Federal investments (RC 01)/1	6,707,086
Accounts receivable (RC 22)/1	463,581
Interest receivable - investments (RC 02)/1	733
Interest receivable - loans and not otherwise classified (RC 04)/1	0
Transfers receivable (RC 27)/1	172,033
Advances to others and prepayments (RC 23)/1	167,430
Total federal assets	50,478,080
Total assets	60,655,402

Liabilities:

Non-federal

Accounts payable	5,996,233
Federal employee and veteran benefits payable	1,804,838
Environmental and disposal liabilities	75,362
Other liabilities	9,920,145
Total non-federal liabilities	17,796,577

Federal

Accounts payable (RC 22)/1	372,292
Benefit program contributions payable (RC 21)/1	412,955
Advances from others and deferred credits (RC 23)/1	188,046
Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (RC 46)/1	2,562,591
Other liabilities (without reciprocals) (RC 29)/1	43,378
Total federal liabilities	3,579,261
Total liabilities	21,375,839

Net position:

Net Position - funds from dedicated collections	20,112,448
Net Position - funds other than those from dedicated collections	19,167,116
Total net position	39,279,564
Total liabilities and net position	60,655,402

U.S. Department of Treasury Bureau of the Fiscal Service
GTAS
Reconciliation Report
Reclassified Statement of Net Cost

Fiscal Period: 2017, 12 - September
Manual Adjustment Status: Certified

U.S. Department of Justice

	Adjusted Amount (thousands)
Gross cost	
Non-federal gross cost	27,782,240
Total non-federal gross cost	27,782,240
Federal gross cost	
Benefit program costs (RC 26) /2	3,570,175
Imputed costs (RC 25) /2	725,702
Buy/sell cost (RC24) /2	3,197,352
Purchase of assets (RC 24) /2	228,507
Borrowing and other interest expense (RC05) /2	150
Other expenses (without reciprocals) (RC 29)	770,131
Total federal gross cost	8,492,016
Department total gross cost	36,274,255
Earned revenue	
Non-federal earned revenue	1,598,345
Federal earned revenue	
Buy/sell revenue (exchange) (RC 24) /2	1,231,719
Purchase of assets offset (RC 24) / 2	228,412
Federal securities interest revenue including associated gains and losses (exchange) (RC 03) /2	4,816
Total federal earned revenue	1,464,947
Department total earned revenue	3,063,292
Net cost of operations	33,210,964

U.S. Department of Treasury Bureau of the Fiscal Service
GTAS
Reconciliation Report
Reclassified Stmt. of Operations and Changes in Net Position

Fiscal Period: 2017, 12 - September

Manual Adjustment Status: Certified

U.S. Department of Justice

	Adjusted Amount (thousands)
Net position, beginning of period	27,444,616
Non-federal prior-period adjustments:	
Federal prior-period adjustments	
Net position, beginning of period - adjusted	27,444,616
Non-federal non-exchange revenue:	
Individual income tax and tax withholdings (for use by Treasury only)	0
Other taxes and receipts	15,558,758
Total non-federal non-exchange revenue	15,558,758
Federal non-exchange revenue:	
Federal securities interest revenue including associated gains and losses (non-exchange) (RC 03) /1	56,868
Total federal non-exchange revenue	56,868
Budgetary financing sources:	
Appropriations received as adjusted (rescissions and other adjustments) (RC 41) /1	35,286,845
Appropriations used (RC 39)	30,850,343
Appropriations expended (RC 38) / 1	30,850,343
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) /1	1,160,879
Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) /1	670,865
Expenditure transfers-in of financing sources (RC 09) /1	264,123
Other budgetary financing sources (RC 29) /1, 8	0
Total budgetary financing sources	36,040,982
Other financing sources:	
Transfers-in without reimbursement (RC 18) /1	69,905
Transfers-out without reimbursement (RC 18) /1	-48,735
Imputed financing sources (RC 25) /1	725,702
Non-entity collections transferred to the General Fund of the U.S. Government (RC 44)	7,427,515
Accrual for non-entity amounts to be collected and transferred to the General Fund of the U.S. Government (RC 48)	-341
Other non-budgetary financing sources (RC 29) /1, 9	0
Total other financing sources	-6,582,831
Net cost of operations (+/-)	33,210,964
Net position, end of period	39,307,428

**GTAS Closing Package
Lines Loaded Report**

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2017 12:11 PM

<u>GFERS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Accounts and taxes receivable, net	N		297,073,557.19
Accounts payable	N		(5,996,232,952.09)
Accounts payable (RC 22)	F	0400	(993,392.12)
Accounts payable (RC 22)	F	1000	(1,226,748.59)
Accounts payable (RC 22)	F	1200	(864,496.75)
Accounts payable (RC 22)	F	1300	(273,575.39)
Accounts payable (RC 22)	F	1400	(225,740.92)
Accounts payable (RC 22)	F	1601	(285,380.54)
Accounts payable (RC 22)	F	1800	(1,861,465.92)
Accounts payable (RC 22)	F	1900	(2,272,144.76)
Accounts payable (RC 22)	F	2000	(2,353,905.68)
Accounts payable (RC 22)	F	2300	(263,766.95)
Accounts payable (RC 22)	F	2400	(5,779,972.77)
Accounts payable (RC 22)	F	2600	7.61
Accounts payable (RC 22)	F	2800	(18,767.50)
Accounts payable (RC 22)	F	3300	(22,245.73)
Accounts payable (RC 22)	F	3302	(55,998.58)
Accounts payable (RC 22)	F	3600	(2,166.62)
Accounts payable (RC 22)	F	4700	(140,573,872.12)
Accounts payable (RC 22)	F	4900	(60,490.58)
Accounts payable (RC 22)	F	6800	(30,407.25)
Accounts payable (RC 22)	F	6900	(1,118,650.63)

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2017 12:11 PM

<u>GFERS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner</u>	<u>FR Entity</u>	<u>Amount</u>
Accounts payable (RC 22)	F	7000		(8,558,835.00)
Accounts payable (RC 22)	F	7500		(11,213,590.49)
Accounts payable (RC 22)	F	8800		(355,104.12)
Accounts payable (RC 22)	F	8900		(3,900,838.09)
Accounts payable (RC 22)	F	9100		(159,029.72)
Accounts payable (RC 22)	F	9300		(1,460.83)
Accounts payable (RC 22)	F	9502		(39,712.49)
Accounts payable (RC 22)	F	9513		(274,240.11)
Accounts payable (RC 22)	F	9552		(1,328,305.73)
Accounts payable (RC 22)	F	9567		(279,295.98)
Accounts payable (RC 22)	F	9999		(145,047,798.22)
Accounts payable (RC 22)	F	DE00		(42,850,151.93)
Accounts receivable (RC 22)	F	0000		0.00
Accounts receivable (RC 22)	F	0100		0.00
Accounts receivable (RC 22)	F	0200		0.00
Accounts receivable (RC 22)	F	0300		0.00
Accounts receivable (RC 22)	F	0400		3,184.50
Accounts receivable (RC 22)	F	0500		39,769.37
Accounts receivable (RC 22)	F	0800		0.00
Accounts receivable (RC 22)	F	1000		958,463.32
Accounts receivable (RC 22)	F	1100		192,599.84
Accounts receivable (RC 22)	F	1125		277.50

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2017 12:11 PM

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Accounts receivable (RC 22)	F	1200	517,715.26
Accounts receivable (RC 22)	F	1300	652,495.44
Accounts receivable (RC 22)	F	1400	2,248,179.77
Accounts receivable (RC 22)	F	1601	320,221.74
Accounts receivable (RC 22)	F	1800	72,094.78
Accounts receivable (RC 22)	F	1900	99,174,285.14
Accounts receivable (RC 22)	F	2000	7,551,664.66
Accounts receivable (RC 22)	F	2300	479,040.91
Accounts receivable (RC 22)	F	2400	6,529,167.51
Accounts receivable (RC 22)	F	2500	1,438.50
Accounts receivable (RC 22)	F	2600	6,657.41
Accounts receivable (RC 22)	F	2700	4,808.44
Accounts receivable (RC 22)	F	2800	2,142,768.57
Accounts receivable (RC 22)	F	2900	588,909.31
Accounts receivable (RC 22)	F	3100	87,628.50
Accounts receivable (RC 22)	F	3300	35,245.73
Accounts receivable (RC 22)	F	3301	4,362.84
Accounts receivable (RC 22)	F	3302	1,650.00
Accounts receivable (RC 22)	F	3400	0.00
Accounts receivable (RC 22)	F	3600	1,622,744.35
Accounts receivable (RC 22)	F	4500	0.00
Accounts receivable (RC 22)	F	4700	2,737,982.01

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2017 12:11 PM

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Accounts receivable (RC 22)	F	4900	1,398.51
Accounts receivable (RC 22)	F	5000	8,522.14
Accounts receivable (RC 22)	F	5100	10,055.74
Accounts receivable (RC 22)	F	5400	0.00
Accounts receivable (RC 22)	F	5600	27,413.04
Accounts receivable (RC 22)	F	5901	20,000.00
Accounts receivable (RC 22)	F	6000	0.00
Accounts receivable (RC 22)	F	6100	2,786.15
Accounts receivable (RC 22)	F	6200	0.00
Accounts receivable (RC 22)	F	6300	111,362.11
Accounts receivable (RC 22)	F	6400	24,356.17
Accounts receivable (RC 22)	F	6500	0.00
Accounts receivable (RC 22)	F	6800	7,914,484.89
Accounts receivable (RC 22)	F	6900	123,228.59
Accounts receivable (RC 22)	F	7000	33,522,690.73
Accounts receivable (RC 22)	F	7100	0.00
Accounts receivable (RC 22)	F	7200	772,502.50
Accounts receivable (RC 22)	F	7300	3,457.00
Accounts receivable (RC 22)	F	7400	0.00
Accounts receivable (RC 22)	F	7500	12,642,730.35
Accounts receivable (RC 22)	F	8000	31,700.00
Accounts receivable (RC 22)	F	8300	1,374.50

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2017 12:11 PM

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Accounts receivable (RC 22)	F	8400	0.00
Accounts receivable (RC 22)	F	8600	9,747.30
Accounts receivable (RC 22)	F	8800	0.00
Accounts receivable (RC 22)	F	8900	1,982,567.00
Accounts receivable (RC 22)	F	9000	0.00
Accounts receivable (RC 22)	F	9100	1,404,216.57
Accounts receivable (RC 22)	F	9300	0.00
Accounts receivable (RC 22)	F	9503	0.00
Accounts receivable (RC 22)	F	9512	172,343.85
Accounts receivable (RC 22)	F	9513	42,865,489.25
Accounts receivable (RC 22)	F	9515	0.00
Accounts receivable (RC 22)	F	9532	0.00
Accounts receivable (RC 22)	F	9538	90.00
Accounts receivable (RC 22)	F	9548	0.00
Accounts receivable (RC 22)	F	9552	36,340.04
Accounts receivable (RC 22)	F	9553	42,422.22
Accounts receivable (RC 22)	F	9566	1,614.00
Accounts receivable (RC 22)	F	9567	(134,923.44)
Accounts receivable (RC 22)	F	9571	807,387.72
Accounts receivable (RC 22)	F	9573	96,745.01
Accounts receivable (RC 22)	F	9999	31,021,811.95
Accounts receivable (RC 22)	F	DE00	204,083,365.50

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2017 12:11 PM

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)	G	9900	(341,105.94)
Advances from others and deferred credits (RC 23)	F	1000	0.00
Advances from others and deferred credits (RC 23)	F	1100	(187,349.91)
Advances from others and deferred credits (RC 23)	F	1200	(69,179.67)
Advances from others and deferred credits (RC 23)	F	1300	(168,453.72)
Advances from others and deferred credits (RC 23)	F	1400	(296,483.23)
Advances from others and deferred credits (RC 23)	F	1601	(11,341.29)
Advances from others and deferred credits (RC 23)	F	1900	(7,724,509.96)
Advances from others and deferred credits (RC 23)	F	2000	(244,281.05)
Advances from others and deferred credits (RC 23)	F	2400	0.00
Advances from others and deferred credits (RC 23)	F	2600	0.00
Advances from others and deferred credits (RC 23)	F	2800	(7,403,873.75)
Advances from others and deferred credits (RC 23)	F	3600	(4,375.66)
Advances from others and deferred credits (RC 23)	F	4700	329,308.19
Advances from others and deferred credits (RC 23)	F	5100	(218,775.75)
Advances from others and deferred credits (RC 23)	F	5400	0.00
Advances from others and deferred credits (RC 23)	F	5600	0.00
Advances from others and deferred credits (RC 23)	F	6500	0.00
Advances from others and deferred credits (RC 23)	F	6800	0.00
Advances from others and deferred credits (RC 23)	F	6900	(194,118.26)
Advances from others and deferred credits (RC 23)	F	7000	(110,110,264.72)
Advances from others and deferred credits (RC 23)	F	7300	0.00

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2017 12:11 PM

<u>GFERS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Advances from others and deferred credits (RC 23)	F	7500	(10,620,067.90)
Advances from others and deferred credits (RC 23)	F	8800	0.00
Advances from others and deferred credits (RC 23)	F	8900	0.00
Advances from others and deferred credits (RC 23)	F	9100	(47,058.64)
Advances from others and deferred credits (RC 23)	F	9513	0.00
Advances from others and deferred credits (RC 23)	F	9554	0.00
Advances from others and deferred credits (RC 23)	F	9999	(5,178,497.01)
Advances from others and deferred credits (RC 23)	F	DE00	(45,897,003.58)
Advances to others and prepayments (RC 23)	F	0300	(131,707.32)
Advances to others and prepayments (RC 23)	F	1300	65,067,770.33
Advances to others and prepayments (RC 23)	F	1400	(19,576.49)
Advances to others and prepayments (RC 23)	F	1601	41,666.63
Advances to others and prepayments (RC 23)	F	1900	18,919,361.70
Advances to others and prepayments (RC 23)	F	4700	1,995,244.17
Advances to others and prepayments (RC 23)	F	4814	(13,380.54)
Advances to others and prepayments (RC 23)	F	6900	12,122,353.23
Advances to others and prepayments (RC 23)	F	7500	34,163,587.44
Advances to others and prepayments (RC 23)	F	8600	11,713,660.62
Advances to others and prepayments (RC 23)	F	9100	1,722,766.04
Advances to others and prepayments (RC 23)	F	9513	5,558,811.03
Advances to others and prepayments (RC 23)	F	9515	564,516.11
Advances to others and prepayments (RC 23)	F	9999	7,671,857.35

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2017 12:11 PM

GFERS Line Description

	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Advances to others and prepayments (RC 23)	F	DE00	8,052,695.95
Appropriations Used (RC 39)	G	9900	30,850,342,964.41
Appropriations expended (RC 38)	G	9900	(30,850,342,964.41)
Appropriations received as adjusted (rescissions and other adjustments) (RC 41)	G	9900	(35,286,844,881.84)
Benefit program contributions payable (RC 21)	F	1100	30.81
Benefit program contributions payable (RC 21)	F	1601	(281,832,027.81)
Benefit program contributions payable (RC 21)	F	2400	(131,122,572.25)
Benefit program contributions payable (RC 21)	F	7500	13.60
Benefit program costs (RC 26)	F	1601	124,218,953.05
Benefit program costs (RC 26)	F	2400	3,429,071,083.06
Benefit program costs (RC 26)	F	9999	16,884,887.40
Borrowing and other interest expense (RC 05)	F	4700	149,653.82
Buy/sell costs (RC 24)	F	0300	1,508,163.06
Buy/sell costs (RC 24)	F	0400	5,857,131.64
Buy/sell costs (RC 24)	F	0500	2,267,799.83
Buy/sell costs (RC 24)	F	1000	1,695,633.72
Buy/sell costs (RC 24)	F	1100	505,318.59
Buy/sell costs (RC 24)	F	1137	26,165.67
Buy/sell costs (RC 24)	F	1200	22,009,538.37
Buy/sell costs (RC 24)	F	1300	4,028,526.19
Buy/sell costs (RC 24)	F	1400	5,471,363.87
Buy/sell costs (RC 24)	F	1601	905,337.24

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2017 12:11 PM

<u>GFERS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Buy/sell costs (RC 24)	F	1800	18,752,923.21
Buy/sell costs (RC 24)	F	1900	263,024,465.74
Buy/sell costs (RC 24)	F	2000	32,944,937.38
Buy/sell costs (RC 24)	F	2300	1,702,121.51
Buy/sell costs (RC 24)	F	2400	72,541,078.50
Buy/sell costs (RC 24)	F	2500	22,500.00
Buy/sell costs (RC 24)	F	2700	18,716.35
Buy/sell costs (RC 24)	F	2800	44,569.06
Buy/sell costs (RC 24)	F	2900	(256.68)
Buy/sell costs (RC 24)	F	3100	34,941.66
Buy/sell costs (RC 24)	F	3300	185,246.90
Buy/sell costs (RC 24)	F	3302	156,171.30
Buy/sell costs (RC 24)	F	3600	415,459.50
Buy/sell costs (RC 24)	F	4500	74,346.00
Buy/sell costs (RC 24)	F	4700	2,209,332,157.26
Buy/sell costs (RC 24)	F	4814	13,380.54
Buy/sell costs (RC 24)	F	4900	918,711.38
Buy/sell costs (RC 24)	F	5000	13,950.00
Buy/sell costs (RC 24)	F	6400	17,765.06
Buy/sell costs (RC 24)	F	6800	287,489.39
Buy/sell costs (RC 24)	F	6900	30,828,048.29
Buy/sell costs (RC 24)	F	7000	182,383,820.94

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2017 12:11 PM

<u>GFERS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Buy/sell costs (RC 24)	F	7200	459,331.16
Buy/sell costs (RC 24)	F	7500	72,168,968.78
Buy/sell costs (RC 24)	F	8000	99,364.69
Buy/sell costs (RC 24)	F	8600	1,513,778.65
Buy/sell costs (RC 24)	F	8800	3,386,811.24
Buy/sell costs (RC 24)	F	8900	20,102,542.98
Buy/sell costs (RC 24)	F	9100	3,098,273.09
Buy/sell costs (RC 24)	F	9300	14,407.29
Buy/sell costs (RC 24)	F	9502	77,068.49
Buy/sell costs (RC 24)	F	9513	2,131,891.33
Buy/sell costs (RC 24)	F	9515	765,232.99
Buy/sell costs (RC 24)	F	9520	8,109.22
Buy/sell costs (RC 24)	F	9552	11,935,555.16
Buy/sell costs (RC 24)	F	9567	229,958.03
Buy/sell costs (RC 24)	F	9999	23,057,963.35
Buy/sell costs (RC 24)	F	DE00	200,314,770.97
Buy/sell revenue (Exchange) (RC 24)	F	0000	(13,835.03)
Buy/sell revenue (Exchange) (RC 24)	F	0100	(8,785.70)
Buy/sell revenue (Exchange) (RC 24)	F	0200	0.00
Buy/sell revenue (Exchange) (RC 24)	F	0300	0.00
Buy/sell revenue (Exchange) (RC 24)	F	0400	(12,484.40)
Buy/sell revenue (Exchange) (RC 24)	F	0500	(498,030.31)

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2017 12:11 PM

<u>GFERS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner</u>	<u>FR Entity</u>	<u>Amount</u>
Buy/sell revenue (Exchange) (RC 24)	F	1000		(1,891,953.12)
Buy/sell revenue (Exchange) (RC 24)	F	1100		(273,668.98)
Buy/sell revenue (Exchange) (RC 24)	F	1125		(3,052.50)
Buy/sell revenue (Exchange) (RC 24)	F	1137		(25,607.52)
Buy/sell revenue (Exchange) (RC 24)	F	1200		(4,954,241.94)
Buy/sell revenue (Exchange) (RC 24)	F	1300		(2,426,343.10)
Buy/sell revenue (Exchange) (RC 24)	F	1400		(7,720,580.19)
Buy/sell revenue (Exchange) (RC 24)	F	1601		(931,161.33)
Buy/sell revenue (Exchange) (RC 24)	F	1800		(1,800,732.23)
Buy/sell revenue (Exchange) (RC 24)	F	1900		(163,010,321.22)
Buy/sell revenue (Exchange) (RC 24)	F	2000		(24,722,640.58)
Buy/sell revenue (Exchange) (RC 24)	F	2300		(2,130,562.91)
Buy/sell revenue (Exchange) (RC 24)	F	2400		(43,220,678.44)
Buy/sell revenue (Exchange) (RC 24)	F	2500		(7,411.04)
Buy/sell revenue (Exchange) (RC 24)	F	2600		(781,818.02)
Buy/sell revenue (Exchange) (RC 24)	F	2700		(25,893.88)
Buy/sell revenue (Exchange) (RC 24)	F	2800		(24,277,065.18)
Buy/sell revenue (Exchange) (RC 24)	F	2900		(4,058,317.28)
Buy/sell revenue (Exchange) (RC 24)	F	3100		(526,774.46)
Buy/sell revenue (Exchange) (RC 24)	F	3300		(39,537.51)
Buy/sell revenue (Exchange) (RC 24)	F	3301		(21,490.74)
Buy/sell revenue (Exchange) (RC 24)	F	3302		(7,620.00)

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2017 12:11 PM

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner</u>	<u>FR Entity</u>	<u>Amount</u>
Buy/sell revenue (Exchange) (RC 24)	F	3400		0.00
Buy/sell revenue (Exchange) (RC 24)	F	3600		(12,175,279.93)
Buy/sell revenue (Exchange) (RC 24)	F	4500		0.00
Buy/sell revenue (Exchange) (RC 24)	F	4700		(21,804,392.65)
Buy/sell revenue (Exchange) (RC 24)	F	4900		(141,398.55)
Buy/sell revenue (Exchange) (RC 24)	F	5000		(559,273.32)
Buy/sell revenue (Exchange) (RC 24)	F	5100		(133,993.27)
Buy/sell revenue (Exchange) (RC 24)	F	5400		0.00
Buy/sell revenue (Exchange) (RC 24)	F	5600		(26,454.99)
Buy/sell revenue (Exchange) (RC 24)	F	5901		(2,272.76)
Buy/sell revenue (Exchange) (RC 24)	F	6000		0.00
Buy/sell revenue (Exchange) (RC 24)	F	6100		(161,982.71)
Buy/sell revenue (Exchange) (RC 24)	F	6300		(188,594.78)
Buy/sell revenue (Exchange) (RC 24)	F	6400		(139,211.87)
Buy/sell revenue (Exchange) (RC 24)	F	6500		(3,294.25)
Buy/sell revenue (Exchange) (RC 24)	F	6800		(22,231,662.30)
Buy/sell revenue (Exchange) (RC 24)	F	6900		(2,940,458.01)
Buy/sell revenue (Exchange) (RC 24)	F	7000		(227,480,658.01)
Buy/sell revenue (Exchange) (RC 24)	F	7200		(930,374.48)
Buy/sell revenue (Exchange) (RC 24)	F	7300		(217,247.75)
Buy/sell revenue (Exchange) (RC 24)	F	7500		(30,568,933.42)
Buy/sell revenue (Exchange) (RC 24)	F	8000		(159,554.54)

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2017 12:11 PM

GFRS Line Description

<u>Fed/Non Fed Indicator</u>	<u>Trading Partner</u>	<u>FR Entity</u>	<u>Amount</u>
F	8300		(5,838.10)
F	8600		(344,052.74)
F	8800		(1,693.93)
F	8900		(945,805.57)
F	9000		(69,635.00)
F	9100		(5,173,433.50)
F	9300		(1,361.20)
F	9503		0.00
F	9512		(407,046.27)
F	9513		(28,209,799.84)
F	9515		(76,650.00)
F	9524		(554.00)
F	9532		(6,810.93)
F	9538		(240.00)
F	9548		(7,598.00)
F	9552		(499,942.28)
F	9553		(473,600.75)
F	9554		(305,250.39)
F	9566		(5,563.40)
F	9567		(96,076.39)
F	9571		(2,832,822.91)
F	9573		(404,035.09)

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2017 12:11 PM

GFRS Line Description

Fed/Non Fed Indicator

Trading Partner FR Entity

Amount

Buy/sell revenue (Exchange) (RC 24)	F	9999	(62,285,841.33)
Buy/sell revenue (Exchange) (RC 24)	F	DE00	(526,309,518.19)
Cash and other monetary assets	N		498,092,170.86
Environmental and disposal liabilities	N		(75,362,199.92)
Expenditure transfers-in of financing sources (RC 09)	F	1100	(31,967,412.00)
Expenditure transfers-in of financing sources (RC 09)	F	2400	(1,300,000.00)
Expenditure transfers-in of financing sources (RC 09)	F	7500	(230,855,401.00)
Federal employee and veteran benefits payable	N		(1,804,837,677.30)
Federal investments (RC 01)	F	2000	6,707,086,157.31
Federal securities interest revenue including associated gains and losses (exchange) (RC 03)	F	2000	(4,816,299.76)
Federal securities interest revenue including associated gains and losses (non-exchange) (RC 03)	F	2000	(56,867,777.66)
Fund balance with Treasury (RC 40)	G	9900	42,967,218,252.92
Imputed costs (RC 25)	F	2000	21,372,545.86
Imputed costs (RC 25)	F	2400	704,289,043.78
Imputed costs (RC 25)	F	9999	40,280.14
Imputed financing source (RC 25)	F	2000	(21,372,545.86)
Imputed financing source (RC 25)	F	2400	(704,289,043.78)
Imputed financing source (RC 25)	F	9999	(40,280.00)
Individual income tax and tax withholdings (for use by Treasury only)	N		450.00
Interest receivable-investments (RC 02)	F	2000	732,615.78
Interest receivable-loans and not otherwise classified (RC 04)	F	2000	0.00

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2017 12:11 PM

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Inventories and related property, net	N		257,963,622.57
Liability to the General Fund for custodial and other non-entity assets (RC 46)	G	9900	(2,562,590,842.86)
Net position - funds from dedicated collections	B		(20,112,447,676.30)
Net position - funds other than those from dedicated collections	B		(19,167,115,966.70)
Net position, beginning of period	N		(27,444,615,778.65)
Non-Federal Earned Revenue	N		(1,598,344,599.52)
Non-Federal gross cost	N		27,782,239,501.12
Non-entity collections transferred to the General Fund (RC 44)	G	9900	7,427,514,557.99
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F	1000	(482,324,355.00)
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F	1100	(18,807,134.00)
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F	4843	(341,833.64)
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F	7000	(4,000,000.00)
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F	7500	(5,000,000.00)
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F	9999	(650,405,944.44)
Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)	F	0000	23,374,343.27
Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)	F	1000	15,608,850.84
Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)	F	1100	245,616.86
Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)	F	1300	4,500,000.00
Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)	F	9999	627,136,601.03
Other assets	N		358,656,582.17
Other budgetary financing sources (RC 29) "Z"	Z		0.00
Other expenses (without reciprocals) (RC 29) "Z"	Z		770,130,961.55

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2017 12:11 PM

<u>GFERS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Other liabilities	N		(9,920,144,640.81)
Other liabilities (without reciprocals) (RC 29)	Z		(43,377,883.45)
Other non-budgetary financing sources (RC 29) "Z"	Z		0.00
Other taxes and receipts	N		(15,558,758,281.35)
Property, plant and equipment, net	N		8,765,536,024.38
Purchase of Assets Offset (RC24)	F	1900	(566,496.59)
Purchase of Assets Offset (RC24)	F	4700	(202,299,730.25)
Purchase of Assets Offset (RC24)	F	6900	(610,627.80)
Purchase of Assets Offset (RC24)	F	7000	0.00
Purchase of Assets Offset (RC24)	F	9513	(344,135.41)
Purchase of Assets Offset (RC24)	F	DE00	(24,591,006.76)
Purchase of assets (RC 24)	F	1900	566,496.59
Purchase of assets (RC 24)	F	4700	202,394,516.78
Purchase of assets (RC 24)	F	6900	610,627.80
Purchase of assets (RC 24)	F	7000	0.00
Purchase of assets (RC 24)	F	9513	344,135.41
Purchase of assets (RC 24)	F	DE00	24,591,006.76
Transfers receivable (RC 27)	F	1100	26,953,051.47
Transfers receivable (RC 27)	F	7500	145,079,969.80
Transfers-in without reimbursement (RC 18)	F	1300	(4,106,566.50)
Transfers-in without reimbursement (RC 18)	F	9999	(50,149,278.00)
Transfers-in without reimbursement (RC 18)	F	DE00	(15,648,835.15)

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2017 12:11 PM

GFRS Line Description

<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
F	1200	11,225.00
F	1800	1,587.94
F	1900	240,574.17
F	7000	31,201.00
F	8000	87,613.03
F	8900	150,600.09
F	9999	(50,041,081.00)
F	DE00	782,819.38

Transfers-out without reimbursement (RC 18)
Transfers-out without reimbursement (RC 18)
Transfers-out without reimbursement (RC 18)
Transfers-out without reimbursement (RC 18)
Transfers-out without reimbursement (RC 18)
Transfers-out without reimbursement (RC 18)
Transfers-out without reimbursement (RC 18)
Transfers-out without reimbursement (RC 18)
Transfers-out without reimbursement (RC 18)

Notes Report

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

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Other Notes Info.							
Section: C		Section Name:	Related Parties-External to the Reporting Entity for the Financial Report (do not complete if amount is with another federal agency)		No Data Flag: YES	Line Attributes: Dollars Rounding Method: Thousands	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Related party receivables	Debit				
2		Related party payables	Credit				
3		Related party operating revenue	Debit				
4		Related party net cost of operations	Credit				
5		Related party economic dependency transactions	Debit				
6		Investments in related parties	Debit				
7		Related party leases	Debit				
					Decimal: Zero		

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

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data		No Data Flag: YES	Answer
Line	Question		
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. GAAP. (SFFAS No. 7.par.64)		
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. (SFFAS No. 7.par.64)		
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. (SFFAS No. 7.par.64)		
5	Describe any additional significant accounting policies specific to the agency not included in GFRS Module GF006 FR Notes. (SFFAS No. 32, par. 29 & 30)		
6	Provide any other relevant information pertaining to the Federal Reserve earnings. (SFFAS No. 32, par. 29 & 30)		
7	Describe the nature of the related party relationship and transactions pertaining to the amount in the "Other Notes Info" tab, "Related party receivables" line.		
8	Describe the nature of the related party relationship and transactions pertaining to the amount in the "Other Notes Info" tab, "Related party payables" line.		
9	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, guaranties, and other terms. Also, describe changes in related party terms.		
10	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, guaranties, and other terms. Also, describe changes in related party terms.		
11	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.		
12	Provide details on the investments in related parties.		
13	Provide details on related party leases		
14	Describe control relationships with entities under common ownership, management control,		

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

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
I = Inactive Line			
Tab: Text Data			
Line	Question	Answer	
15	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. Provide any other useful information on related parties.		

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

Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS & 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	2017 - SEPTEMBER	2016 - SEPTEMBER		
Cash and other monetary assets	D	A	498,092	267,680		
		Variance:	0	0		
					Rounding Method:	Thousands
						Decimal: Zero
Line Status	Line Description	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes	
3	Other cash-not restricted	76,726	70,365	70,365	0	
4	Other cash-restricted	421,366	197,315	197,315	0	
7	Foreign currency					
	Total	498,092	267,680	267,680	0	

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

Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS & 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
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER
1		Total (Cash reported to Treasury central acctg through the Statement of Transactions/State ment of Accountability)	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."	The majority of Other Cash consists of project-generated proceeds from undercover operations.
3	If the cash is restricted because it is non-entity, state the organization/individual(s) for which the cash is being held.	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.
4	Describe the nature of the amount in the line item "Foreign currency."	NA
5	Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate).	NA
6	Provide additional details describing the nature of and reasoning for cash held outside of Treasury (not reported to Treasury central accounting) for amounts reported in Section C, lines 2 through 6.	NA
7	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	NA

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

Note: 03	Accounts and Taxes Receivable, Net	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 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	2017 - SEPTEMBER	2016 - SEPTEMBER	Line Item Changes	
Accounts and taxes receivable, net			Type				
		D	A	297,074	95,043		
			Variance:	0	0	Rounding Method: Thousands	Decimal: Zero
Line Status	Line Description	2017 - SEPTEMBER		Previously Rptd	Line Item Changes		
1	Accounts receivable, gross	310,206	107,199	107,199	0		
2	Related interest receivable-accounts receivable	544	453	453	0		
3	Penalties, fines, and administrative fees receivable-accounts receivable	-3	17	17	0		
4	Less: allowance for loss on accounts receivable	-12,685	-11,537	-11,537	0		
5	Less: allowance for loss on interest receivable-accounts receivable						
6	Less: allowance for loss on penalties, fines, and administrative fees receivable-accounts receivable	-988	-1,089	-1,089	0		
Total		297,074	95,043	95,043	0		

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

Note: 03	Accounts and Taxes Receivable, Net	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NOTE 6	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Other Notes Info.

Section: A		Section Name:	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands			
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER
2		Interest on uncollectible accounts-accounts receivable	Credit		

Tab: Text Data

Line	Question	Answer
1	Describe the method(s) used to calculate the allowances on accounts receivable (SFFAS No. 1, par.52)	The allowance for doubtful accounts for public receivables is estimated base on past collection experience and analysis of outstanding receivables at year-end.
3	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 receivables due from federal agencies and the public, less the allowance for doubtful accounts. Generally, most intragovernmental accounts receivable are considered to be fully collectible.

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

Note: 04A Direct Loans Receivable, Net		Fiscal Year: 2017		Period: SEPTEMBER	
Entity: 1500 Department of Justice		Agency Notes: NA			
Status: Complete		The accompanying notes are an integral part of these financial statements.		I = Inactive Line	

Tab: Line Item Notes					
Closing Package Line Description					
Loans receivable, net					
	NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER	
	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
15					PY Long-term cost of loans outstanding
16					
17					
18					
19					
20	All other loans receivable				
Total					

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

Note: 04A	Direct Loans Receivable, Net	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
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) (SFFAS No. 32,par. 27)		No Data Flag: YES		Line Attributes: Dollars Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes		
15			Debit						
16			Debit						
17			Debit						
18			Debit						
19			Debit						
20		All other loans receivable	Debit						
21		Total	N/A						
Section: B		Section Name: Foreclosed Assets-Balances (SFFAS No. 2, par. 57)		No Data Flag: YES		Line Attributes: Dollars Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes		
1	I	Balances for property held Pre-1992	Debit						
2	I	Balances for property held Post-1991	Debit						
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								

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

Note: 04B Loan Guarantees		Fiscal Year: 2017		Period: SEPTEMBER	
Entity: 1500 Department of Justice		Agency Notes: NA			
Status: Complete		The accompanying notes are an integral part of these financial statements.		I = Inactive Line	

Tab: Line Item Notes					
Closing Package Line Description					
Loan guarantee liabilities		NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER
		C	L	0	0
Variance:				0	0
		Rounding Method: Thousands		Decimal: Zero	
Line Status	Line Description	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
12					
13					
14					
15					
16					
17	All other loan guarantee liabilities				
Total					

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

Note: 04B	Loan Guarantees	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
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 (SFFAS No. 32, par. 27)			No Data Flag: YES		Line Attributes: Dollars Rounding Method: Thousands						
Line	Status	Line Description	NB	CY Face Value of Loans Outstanding	D	CY Amount Guaranteed by the Government	D	PY Subsidy Expense	D	PY Amount Guaranteed by the Government	D	PY Subsidy Expense	D
12			N/A										
13			N/A										
14			N/A										
15			N/A										
16			N/A										
17		All other loans guarantee liabilities	N/A										
18		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.												

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

Note: 05	Inventories and Related Property	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 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	2017 - SEPTEMBER	2016 - SEPTEMBER	Line Item Changes	
Inventories and related property, net		D	A	257,964	252,418		
			Variance:	0	0	Rounding Method: Thousands	Decimal: Zero
Line Status	Line Description	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes		
1	Gross Inventory- balance beginning of year	255,274	305,305	305,305	0		
2	Prior-period adjustment (not restated)						
3	Capitalized acquisitions from the public	918,748	737,107	737,107	0		
4	Capitalized acquisitions from Government agencies	62,695	49,250	49,250	0		
5	Inventory sold or used	-966,986	-821,317	-821,317	0		
6	Total allowance for inventories and related property	-11,767	-17,927	-17,927	0		
	Total	257,964	252,418	252,418	0		

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

Note: 05	Inventories and Related Property	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 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 Year-end Balances by Category Type (SFFAS No. 32, pars. 16-18, 20)		Line Attributes: Dollars Rounding Method: Thousands		Decimal: Zero
Line	Status Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Inventory purchased for sale	Debit	117,265	120,937	120,937	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	18,136	18,835	18,835	0
5	Operating materials and supplies held for use	Debit	20,630	17,579	17,579	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 held in reserve for future use	Debit				
9	Stockpile materials held for sale	Debit				
10	Forfeited property	Debit	113,700	112,994	112,994	0
11	Other related property	Debit				
12	Total allowance for inventories and related property	Credit	11,767	17,927	17,927	0
13	Total inventories and related property, net	N/A	257,964	252,418	252,418	0

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

Note: 05	Inventories and Related Property	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 7 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: B		Section Name: Other Information-Dollar Value				Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes				
1		Seized property	Debit	1,924,561	1,571,661	1,571,661	0				
2		Forfeited property	Debit	113,700	112,994	112,994	0				
3		Goods held under price support and stabilization programs	Debit								
Threshold											
Line Description		Question				Answer					
Other Notes Info - Seized property (2017 - SEPTEMBER)		Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)				Due to the increase in seized assets activities.					
Section: C		Section Name: Other Information-Number of Items/Volume				Line Attributes: Units					
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes				
1		Seized property	N/A	99,813.0000	93,141.0000	93,141.0000	.0000				
2		Forfeited property	N/A	31,862.0000	31,444.0000	31,444.0000	.0000				
3		Goods held under price support and stabilization programs	N/A								

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

Note: 05	Inventories and Related Property	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Note 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.	DOJ has established inventory allowances to account for LCM adjustments, excess, obsolete and /or unserviceable inventory that may not be utilized in future periods	
2	Significant accounting principles and methods of applying those principles.	NA	
3	Provide a broad description of foreclosed property (SFFAS No. 32, par. 21)	NA	
4	Describe the process used to apply deemed cost as the alternative valuation method for opening balances of inventory, operating materials and supplies, or stockpile materials (SFFAS No. 48, par. 13)	NA	
5	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 primarily for the manufactory of goods for sale to customers. This inventory is composed of three categories: Raw Materials, Work in process, and Finished Goods. Inventories are valued at the lower average cost or market value (LCM) and included 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 subassembly items at 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.	

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

Note: 06		Property, Plant, and Equipment (PP&E)		Fiscal Year: 2017		Period: SEPTEMBER	
Entity: 1500		Department of Justice		Agency Notes:		AFR BS & 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	2017 - SEPTEMBER	2016 - SEPTEMBER
Property, plant and equipment, net		D	A		Variance:	8,765,536	8,923,764
						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	Balance beginning of year	19,210,276	10,286,512	8,923,764	18,709,077	9,439,662	9,269,415
2	Prior-period adjustments (not restated)				-105,649		-105,649
3	Capitalized acquisitions from the public	573,341		573,341	613,617		613,617
4	Capitalized acquisitions from government agencies	232,294		232,294	154,781		154,781
5	Deletions from the Balance Sheet	-138,942	-99,182	-39,760	-171,158	-152,567	-18,591
6	Deletions related to partial impairment of PP&E						
7	Revaluations	35,028	1,066	33,962	9,608	7,541	2,067
8	Stewardship reclassifications		958,065	-958,065		991,876	-991,876
9	Depreciation/amortization						
Total		19,911,997	11,146,461	8,765,536	19,210,276	10,286,512	8,923,764

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

Note: 06	Property, Plant, and Equipment (PP&E)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS & 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 (SFAS No. 32, par. 23)		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes		
1		Buildings, structures, and facilities (including improvement to land)	Debit	12,615,885	12,304,722	12,304,722	0		
2		Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Debit	2,441,929	2,332,178	2,332,178	0		
3		Construction in progress	Debit	375,909	345,735	345,735	0		
4		Land and Land Rights	Debit	184,715	184,715	184,715	0		
5		Internal use software	Debit	2,321,120	2,204,601	2,204,601	0		
6		Assets under capital lease	Debit	90,268	90,315	90,315	0		
7		Leasehold improvements	Debit	1,879,158	1,745,057	1,745,057	0		
8		Other property, plant and equipment	Debit	3,013	2,951	2,951	0		
9		Total property, plant and equipment	N/A	19,911,997	19,210,274	19,210,274	0		

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

Note: 06	Property, Plant, and Equipment (PP&E)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS & 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 (SFFAS No. 32, par. 23)			Line Attributes: Dollars Rounding Method: Thousands		Decimal: Zero
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvements to land)	Credit	6,791,202	6,384,216	6,384,216	0
2		Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Credit	1,454,430	1,387,321	1,387,321	0
3		Internal use software	Credit	1,563,143	1,298,898	1,298,898	0
4		Assets under capital lease	Credit	66,322	63,380	63,380	0
5		Leasehold improvements	Credit	1,270,582	1,151,897	1,151,897	0
6		Other property, plant, and equipment	Credit	790	800	800	0
7		Total accumulated depreciation/amortization	N/A	-11,146,469	-10,286,512	-10,286,512	0
Threshold							
Line Description		Question			Answer		
Other Notes Info - Internal use software (2017 - SEPTEMBER)		Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)			Do not meet the threshold.		

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

Note: 06	Property, Plant, and Equipment (PP&E)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS & NOTE 9	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Section: C	Section Name: Public-Private Partnerships (P3s) (SFFAS No. 49, par. 25)-for early implementers of SFFAS No. 49	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line	Status	Line Description	NB	2017 - SEPTEMBER
1		Amount received during the current fiscal year	Debit	
2		Amount paid during the current fiscal year	Credit	
3		Estimated amount to be received over the expected life of the P3s	Debit	
4		Estimated amount to be paid in aggregate over the expected life of the P3s	Credit	

Tab: Text Data

Line	Question	Answer
1	Provide a general description of what constitutes general PP&E impairment (SFFAS 44, par. 26).	NA
2	For early implementers of SFFAS No. 49, provide a general description of P3 arrangements and transactions (SFFAS No. 49, par. 25).	NA
3	Describe the process used to apply deemed cost in establishing opening balances of general PP&E (SFFAS No. 50, par. 13).	NA
4	Describe the process used to elect an alternative valuation method for establishing an opening balance for land or land rights and the number of acres held at the end of the fiscal year (SFFAS No. 50, par. 13).	NA
5	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.	Except for land, all general PP&E will be capitalized when the cost of acquiring or improving the property meets a specified threshold (Real Property \$250, Personal Property \$50, Aircraft \$100, Internal Use Software \$5,000) and has an 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. Land is never depreciated. FPI capitalizes personal property acquisitions over \$10.

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

Note: 07	Debt and Equity Securities (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500		Agency Notes: NA	
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	2017 - SEPTEMBER	2016 - SEPTEMBER	Line Item Changes
	Debt and equity securities	D	A			
			Variance:			
Line Status	Line Description			2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd
1	Fixed/Debt Securities (FASB ASC 320-10-50-1): Non-U.S. Government Securities					
2	Fixed/Debt Securities (FASB ASC 320-10-50-1): Commercial Securities					
3	Fixed/Debt Securities (FASB ASC 320-10-50-1): Mortgage/asset backed Securities					
4	Fixed/Debt Securities (FASB ASC 320-10-50-1): Corporate and other bonds					
5	All other Fixed Income/Debt Securities (FASB ASC 320-10-50-1) All: Other fixed/debt securities					
6	Equity Securities (FASB ASC 320-10-50-1): Common Stocks					
7	Equity Securities (FASB ASC 320-10-50-1): Unit Trusts					
8	Equity Securities (FASB ASC 320-10-50-1): All Other Equity Securities					
9	Other					
	Total					

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

Note: 07	Debt and Equity Securities [Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
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: 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										

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

Note: 07	Debt and Equity Securities [Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
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										

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

Note: 07	Debt and Equity Securities [Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
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	D	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											

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

Note: 07	Debt and Equity Securities [Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Department of Justice]	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
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	2017 - SEPTEMBER	2016 - 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										

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

Note: 07	Debt and Equity Securities [Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Department of Justice]	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
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	2017 - SEPTEMBER	2016 - 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					

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

Note: 07	Debt and Equity Securities [Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Department of Justice]	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500		Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
I = Inactive Line			

Tab: Text Data	No Data Flag: YES	Question	Answer
Line 1		Provide a description of the amounts reported on the "Line Item Notes" tab for lines 5, 8 and 9.	
Line 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.	
Line 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).	
Line 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).	
Line 5		Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

Note: 08	Other Assets	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS & NOTE 10	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Line Item Notes

Closing Package Line Description						
Line Status	Line Description	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes	Decimal: Zero
	Other assets					
		NB	Account Type			
		D	A	358,657	341,635	
		Variance:		0	0	
						Rounding Method: Thousands
1	Advances and prepayments	355,145	341,038	341,038	0	
3	Regulatory assets					
4	Derivative assets					
5	Other assets	3,512	597	597	0	
	Total	358,657	341,635	341,635	0	

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 participation 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 expense expected to incur by the employees during official travel. Payments in advance of the receipt of goods and services are recorded as prepaid charges a the time payments recongnized 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.	NA
3	If derivatives are reported on your agency financial statements, provide all disclosures required in FASB ASC 815-10-50	NA
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	NA

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

Note: 09 Accounts Payable		Fiscal Year: 2017		Period: SEPTEMBER	
Entity: 1500 Department of Justice		Agency Notes: AFR 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					
Accounts payable	NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER	
	C	L	5,996,233	6,161,624	
	Variance:		0	0	
			Rounding Method: Thousands		Decimal: Zero
Line Status Line Description					
1	Accounts Payable		2017 - SEPTEMBER	2016 - SEPTEMBER	Line Item Changes
			5,996,233	6,161,624	0
Total			5,996,233	6,161,624	0

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

Note: 09	Accounts Payable	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR 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: Interest (SFFAS No.1, par. 81)		No Data Flag: YES		Line Attributes: Dollars		Rounding Method: Thousands	
Line	Status	Line Description	NB	2017 - SEPTEMBER	C	2016 - SEPTEMBER	C	Previously Rptd	Decimal: Zero
1	I	Interest accrued and owed to others	N/A					D	
Tab: Text Data									
Line				No Data Flag: YES			Question		
1							Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.		
							Answer		

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

Note: 10B	Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS & 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	CY Unamortized Discount	CY Unamortized premium	CY Net Investment	PY Par Value of the investment	PY Unamortized discount
24			Debit						
25			Debit						
26			Debit						
27		All other programs and funds	Debit	6,719,954	-47,808	34,940	6,707,086	7,498,845	-37,148
28		Total	N/A	6,719,954	-47,808	34,940	6,707,086	7,498,845	-37,148
Line	Status	Line Description	NB	PY Unamortized premium	PY Net Investment				
24			Debit						
25			Debit						
26			Debit						
27		All other programs and funds	Debit	26,308	7,488,005				
28		Total	N/A	26,308	7,488,005				

Threshold

Line Description	Question	Answer
Other Notes Info - All other programs and funds (CY Par value of the investment)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Decrease is due to AFF.

Tab: Text Data

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.	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.

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

Note: 11	Federal Employee and Veteran Benefits Payable-Liabilities for Services Provided to Federal Employees (SFFAS)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR 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	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes		
Federal employee and veteran benefits payable		C	L	1,804,838	1,743,990	0	Rounding Method: Thousands		
		Variance:		0	0	0	Decimal: Zero		
Line Status	Line Description	2017 - SEPTEMBER		2016 - SEPTEMBER		Previously Rptd			
1	Pension and accrued benefits								
2	Post-retirement health and accrued benefits								
3	Veterans compensation and burial benefits								
4	Life insurance and accrued benefits								
5	Federal Employees' Compensation Act (FECA) benefits	1,785,919	1,725,538	1,725,538	1,725,538	0			
6	Liability for other retirement and postemployment benefits	18,919	18,452	18,452	18,452	0			
7	Veterans education benefits								
Total		1,804,838	1,743,990	1,743,990	1,743,990	0			

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

Note: 11	Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR 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:	Pension and Accrued Benefits Liability	No Data Flag: YES	Line Attributes: Dollars Rounding Method: Thousands Decimal: Zero
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER
1		Pension and accrued benefits liability-beginning of period (SFFAS No. 33, pars. 22-23)	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 the period (SFFAS No. k, par. 72)	Credit		
6		Actuarial (gains)/losses (from experience) (SFFAS No. 33, pars. 22-23)	Credit		
7		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, pars. 22-23)	Credit		
8		Other (SFFAS No. 33, pars. 22-23)	Credit		
9		Total pension expense (SFFAS No. 5, par.72)	N/A		

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

Note: 11	Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
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	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER
10	Less benefits paid (SFFAS No. 33, pars. 22-23)	Debit		
11	Pension and accrued benefits liability-end of period (SFFAS No. 3, pars. 22-23)	N/A		

Section: B	Section Name: Pension Liability Long-Term Significant Assumptions Used in the Current FY Valuation	No Data Flag: YES	Line Attributes: Percent	
Line Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER
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: Post-retirement Health and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER
1	Post-retirement health and accrued benefits liability-beginning of period (SFFAS No. 33, par.22-23)	Credit		
2	Prior-period adjustments (not restated) (SFFAS No. 5, par. 88)	Credit		
3	Prior (and past) service costs from plan amendments	Credit		

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

Note: 11	Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Section: C		Section Name: Post-retirement Health and Accrued Benefits		No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd
		(or the initiation of a new plan) during the period				Line Item Changes
4		Normal costs (SFFAS No. 5, par. 88)	Credit			
5		Interest on liability (SFFAS No. 5, par. 88)	Credit			
6		Actuarial (gains)/losses (from experience) (SFFAS No. 33, pars. 22-23)	Credit			
7		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, pars. 22-23)	Credit			
8		Other (SFFAS No. 5, par. 88)	Credit			
9		Total post-retirement health benefits expense (SFFAS No. 33, pars. 22-23)	N/A			
10		Less claims paid (SFFAS No. 33, pars. 22-23)	Debit			
11		Post-retirement health and accrued benefits liability-end of period (SFFAS No. 33, pars. 22-23)	N/A			

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

Note: 11	Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Section: D	Section Name: Post-retirement Health Liability Significant Assumptions Used in Determining the Current FY Valuation			No Data Flag: YES	Line Attributes: Percent		
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest	N/A				
2		Single equivalent rate of medical trend	N/A				
3		Ultimate rate of medical trend	N/A				

Section: F		Section Name: Other		No Data Flag: YES	Line Attributes: Dollars		Decimal: User-Defined
				Rounding Method: User-Defined			
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Nonmarketable Treasury securities held by the Thrift Savings Plan (TSP) Fund	Debit				
2		Total assets of pension (non-federal only) (SFFAS No.5, par. 68)	Debit				
3		Market value of investments in market-based and marketable sec included in line 2 (non-federal only)(SFFAS No.5.par.68)	Debit				
4		Total assets of other retirement benefit plans(non-federal only) (SFFAS No. 5, par. 85)	Debit				
5		Market value of investments in market-based and	Debit				

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

Note: 11	Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
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		Decimal: User-Defined	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes		
6		marketable sec included in line 4(non-federal only)(SFFAS no. 5, par.85)	Credit						
		Projected future payments for pension benefits (VA only) (SFFAS No. 5, par. 148)							
7		Average medical cost per year (VA only) (SFFAS No. 5, pars. 182-184)	Credit						
Section: L		Section Name: Civilian Life Insurance and Accrued Benefits		No Data Flag: YES		Line Attributes: Dollars		Decimal: Zero	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes		
1		Actuarial accrued life insurance benefits liability- beginning of period (SFFAS No. 33, pars. 22-23)	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		New entrant expense	Credit						
5		Interest on life insurance liability during the period (SFFAS No. 33, pars. 22-23)	Credit						

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

Note: 11	Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: L		Section Name: Civilian Life Insurance and Accrued Benefits		No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd
6		Actuarial (gains)/losses (from experience) (SFFAS No. 33, pars. 22-23)	Credit			
7		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, pars. 22-23)	Credit			
8		Other (SFFAS No. 33, pars. 22-23)	Credit			
9		Total life insurance expense (SFFAS No. 33, pars. 22-23)	N/A			
10		Less costs paid (SFFAS No. 33, pars. 22-23)	Debit			
11		Actuarial accrued life insurance benefits liability-end of period (SFFAS No. 33, pars. 22-23)	N/A			
Section: M		Section Name: Civilian Actuarial Life Insurance Liability		No Data Flag: YES	Line Attributes: Percent	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd
1		Rate of interest	N/A			
2		Rate of increases in salary	N/A			

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

Note: 11	Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data		No Data Flag: YES	Answer
Line	Question		
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 a description of the changes in the significant assumptions used in determining pension liability and the related expense (SFFAS No. 33, par. 19).		
4	Provide a description of the changes in the significant assumptions used in determining the post-retirement health benefits liability and the related expense (SFFAS No. 33, par. 19).		
9	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note (SFFAS No. 32, par. 29).		

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

Note: 12		Environmental and Disposal Liabilities		Fiscal Year: 2017		Period: SEPTEMBER	
Entity: 1500		Department of Justice		Agency Notes: AFR BS & NOTE 12			
Status: Complete		The accompanying notes are an integral part of these financial statements.				I = Inactive Line	

Tab: Line Item Notes							
Closing Package Line Description							
Environmental and disposal liabilities		NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER		
		C	L	75,362	70,388		
		Variance:		0	0	Rounding Method: Thousands	
						Decimal: Zero	

Line Status	Line Description	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
6					
7					
8					
9					
10					
11	Other environmental and disposal Liabilities	75,362	70,388	70,388	0
Total		75,362	70,388	70,388	0

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

Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS & NOTE 12	
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	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes						
1		Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	Debit										
2	I	Unrecognized portion of est total asbestos-related cleanup costs assoc with gen PP&E SFFAS No6 par 109 Bulletin 2006-1	Debit										
3	I	Asbestos-related environmental and disposal liability (SFFAS No. 32, par. 25 and Technical Bulletin 2006-1, par. 48))	Debit										

Tab: Text Data

Line	Question	Answer
1	Provide a description of the type of environmental and disposal liabilities identified (SFFAS No. 32, par. 25).	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. The Federal Bureau of Investigation (FBI) owned range in Quantico and El Toro contain possible contamination. In addition, BOP and the FBI recognized the estimated total clean-up cost for friable and non-friable asbestos for some of the facilities.
2	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note (SFFAS No. 32, par. 29).	For FBI total firing range liability is based on the estimated costs to conduct a RI/FS site sampling and sample analysis at both range facilities in order to determine if contamination is present and what the potential future environmental impacts would be. For FBI asbestos liability is based on the square footage of the facilities that may be contaminated. This value, divided by the useful life and multiplied by the number of years in service, less current year abatements and adjusted for inflation, is the estimated cleanup liability.

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

Note: 13	Benefits Due and Payable Department of Justice	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500		Agency Notes: AFS 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					
Benefits due and payable	NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER	
	C	L	0	0	
	Variance:		0	0	
			Rounding Method: Thousands		Decimal: Zero

Line Status	Line Description	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
9	Other Entitlement Benefits Due 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. (SFFAS No. 32, par. 29)	

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

Note: 14	Insurance and Guarantee Program Liabilities	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFS 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	2017 - SEPTEMBER	2016 - SEPTEMBER		
Insurance and guarantee program liabilities	C	L	0	0		
	Variance:		0	0		
					Rounding Method: Thousands	Decimal: Zero
Line Status	Line Description	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes	
7	Other insurance programs					
8	I					
9	I					
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. (SFFAS No. 32, par. 29)		

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

Note: 15 Other Liabilities		Fiscal Year: 2017		Period: SEPTEMBER	
Entity: 1500 Department of Justice		Agency Notes: AFR BS & NOTE 15			
Status: Complete		The accompanying notes are an integral part of these financial statements.			
		I = Inactive Line			
Tab: Line Item Notes					
Closing Package Line Description					
Other liabilities					
	NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER	
	C	L	9,920,145	11,266,986	
	Variance:		0	0	
			Rounding Method: Thousands		Decimal: Zero
Line Status	Line Description	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Deferred revenue	698,594	674,906	674,906	0
2	Accrued wages and benefits	450,071	441,644	441,644	0
4	Other debt				
6	Legal and other contingencies	50,338	40,431	40,431	0
7	Grant payments due to State and local governments and others	414,286	665,975	665,975	0
8	Other employee and actuarial liabilities				
11	Custodial liabilities	93,949	125,849	125,849	0
12	Accrued annual leave	872,086	872,211	872,211	0
14	Advances and prepayments	12,808	12,388	12,388	0
15	Farm and other subsidies				
16	Deposit funds	1,488,645	1,195,930	1,195,930	0
17	Non-federal power projects capital lease liabilities as well as disposal liabilities				
18	Derivative liabilities				
19	Lease Liabilities/disposals	115	151	151	0
20					
21					
22	Other Liabilities	5,839,253	7,237,501	7,237,501	0
Total		9,920,145	11,266,986	11,266,986	0
Threshold					
Line Description		Question		Answer	

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

Note: 15	Other Liabilities	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS & NOTE 15	
Status: Complete	The accompanying notes are an integral part of these financial statements.		

I = Inactive Line

Threshold	Line Description	Question	Answer
	Line Item Notes - Deposit funds (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year. (unaudited)	Due to AFF overnight securities.
	Line Item Notes - Other Liabilities (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year. (unaudited)	Due to increase in claim payments for September 11th Victim Compensation Fund Liabilities and United States Victims of State Sponsored Terrorism Act Liabilities

Tab: Text Data	
Line	Question
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 at financial.reports@fiscal.treasury.gov if amounts identified cannot be directly traced to the agency's financial report.
2	Provide a description and related amounts for balances that exceed \$50 million on the Line Item Notes tab, line 22, "Other liabilities," and provide the page number of the agency's financial report where the amount is identified.
3	If derivatives are reported on your agency financial statements, provide all disclosures (required in FASB ASC 815-10-50).
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
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-Corrections of Errors	No Data Flag: YES	Line Attributes: Dollars Rounding Method: Thousands	Decimal: Zero
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-Corrections of Errors	No Data Flag: YES	Line Attributes: Dollars Rounding Method: Thousands	Decimal: Zero
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		

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
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-Years Preceding the Prior Year	Amount	C	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
Line	Status	Line Description	NB						
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-Years Preceding the Prior Year	Amount	C	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
Line	Status	Line Description	NB						
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						

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

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

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Section: G	Section Name: Closing Package Reclassifications/Adjustments (Financial Statements)	No Data Flag: YES	Line Attributes: Dollars Rounding Method: Thousands	Decimal: Zero
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: H	Section Name: Closing Package Reclassifications/Adjustments (Notes)	No Data Flag: YES	Line Attributes: Dollars Rounding Method: Thousands	Decimal: Zero
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	

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Section: I		Section Name: Non-Federal Change in Accounting Principles	No Data Flag: YES	Line Attributes: Dollars Rounding Method: Thousands	Decimal: Zero
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: J		Section Name: Federal Change in Accounting Principles	No Data Flag: YES	Line Attributes: Dollars Rounding Method: Thousands	Decimal: Zero
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		

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Text Data	Line	Question	Answer
	1	Describe the restatements to the prior FY that resulted from correcting errors that occurred in the prior FY (data reported in Sections A and B).	
	2	Describe any errors that occurred in FYs preceding the prior FY that adjusted the prior-FY 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 FY operations (data reported in Sections E and F).	
	4	Describe any reclassifications/adjustments of the prior FY reporting in the current FY closing package-Financial Statements (data reported in Section G). Exclude amounts reported as restatements in Sections A and B.	
	5	Describe any reclassifications/adjustments of the prior FY reporting in the current FY closing package-Notes (data reported in Section H).	
	6	Describe the adjustments to the current FY or prior FY beginning net position that resulted from changes in accounting principles as reported on the Reclassified Statement of Operations and Changes in Net Position, line 2.1 and/or line 3.1 (data reported in Sections I and J)	
	7	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

Note: 18	Contingencies	Fiscal Year: 2017	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 Contingencies (Reasonably Possible Only)				No Data Flag: YES		Line Attributes: Dollars Rounding Method: User-Defined		Decimal: User-Defined	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - 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: Litigation, Claims and Assessments (SFFAS No. 5, pars. 35-42)						Line Attributes: Dollars Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	CY Measured amount (accrued estimated)	CY Estimated Range(Low end)	CY Estimated Range (High end)	CY Probable loss(Unable to determine)	PY Measured amount (accrued estimated)	PY Estimated Range(Low end)		
1		Probable	Credit	50,338	50,338	80,737		40,431	40,431		
2		Reasonably Possible	Credit		91,754	226,894					600,504
Line	Status	Line Description	NB	PY Estimated Range (High end)							
1		Probable	Credit	61,780							
2		Reasonably Possible	Credit	1,200,375							
Section: C		Section Name: Environmental Litigation, Claims, and Assessments (SFFAS No. 5, pars. 35-42)				No Data Flag: YES		Line Attributes: Dollars Rounding Method: User-Defined		Decimal: User-Defined	
Line	Status	Line Description	NB	CY Accrued/Estimated amount	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Probable 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)							
1		Probable	Credit								
2		Reasonably Possible	Credit								

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

Note: 18	Contingencies	Fiscal Year: 2017	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: Other Contingencies (SFFAS No. 5, pars. 35-42)	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined				
Line	Status	Line Description	NB	CY Probable	CY Reasonably Possible	PY Probable	PY Reasonably Possible	Rounding Method: User-Defined
4			Credit					
5			Credit					
6	I		Credit					

Tab: Text Data		Question	Answer
Line			
1		Provide the nature of the insurance contingencies, including the range of loss. (SFFAS No. 5, par. 41)	NA
2		Provide the nature of the litigation contingencies, including the range of loss for probably liabilities (SFFAS No. 5, par. 39).	The department is party to various administrative proceedings, legal actions, and claims, including environmental damage claims, equal opportunity matters and contractual bids protests. FY 2017 the department's range of loss for probable liabilities is \$50,338 and \$80,737
3		Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies (SFFAS No. 5, pars. 40-41).	The department is party to various administrative proceedings, legal actions, and claims, including environment damage claims, equal opportunity matters and contractual bids protests. FY 2017 the department's range of loss for reasonably possible liabilities is \$91,754 and \$226,894.
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. (SFFAS No. 5, par. 42)	NA
5		Describe the other claims that may derive from treaties or international agreements.	NA
6		Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	NA

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

Note: 19	Commitments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NOTE 13	
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 (SFFAS No. 6, pars. 18 & 20)		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal		
1		Building	Debit		89,652		89,625		
2		Land	Debit						
3		Equipment	Debit		616		690		
4		Software license	Debit						
5		Other	Debit						
6		Accumulated depreciation/amortization	Credit		66,322		63,380		
7		Net assets under capital leases	N/A		23,946		26,935		
Section: B		Section Name: Capital leases-Liability (SFFAS No. 5, par. 44)		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal		
1		Future minimum lease programs	Credit		164		223		
2		Imputed interest	Debit		5		9		
3		Executory costs including any profit	Debit		44		62		
4		Total capital lease liability	N/A		-115		-152		
Section: C		Section Name: Commitments-Operating Leases and Undelivered Orders (SFFAC No. 1, par. 118)		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal		
1		Operating leases	Credit						
2		Undelivered orders (unpaid)	Credit	4,758,313	8,067	4,459,868	8,257		
3		Undelivered orders (paid)	Credit						

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

Note: 19		Commitments		Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500		Department of Justice		Agency Notes: NOTE 13	
Status: Complete		The accompanying notes are an integral part of these financial statements.			
		I = Inactive Line			
Section: D		Section Name: Other Commitments (SFFAC No. 1, par. 118)		No Data Flag: YES	Line Attributes: Dollars
				Rounding Method: User-Defined	Decimal: User-Defined
Line	Status	Line Description	NB	CY Federal	CY Non-federal
1		Callable capital subscriptions for Multilateral Development Banks	Credit		
2		Agriculture direct loans and guarantees	Credit		
3		Long-term satellite and systems	Credit		
4		Power purchase obligations	Credit		
5		Grant programs-Airport improvement program	Credit		
6		Fuel purchase obligations	Credit		
7		Conservation Reserve program	Credit		
8		Senior GSE Preferred Stock Purchase Agreement	Credit		
9		Other purchase obligations	Credit		
10		U.S. Participation in the International Monetary Fund	Credit		
11			Credit		
12			Credit		
13			Credit		
14			Credit		
15			Debit		
16		Total	N/A		

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

Note: 19	Commitments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NOTE 13	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data	
Line	Question
1	Provide any other relevant information pertaining to this note. 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). At a minimum, describe briefly the significant accounting policies pertaining to this note.
	Answer NA

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2017	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 (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)		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 Dedicated Coll)	D
17		Harbor Maintenance Trust Fund	N/A												
18		Crime Victims Fund	N/A			18,523,475									
19			N/A												
20			N/A												
21			N/A												
22			N/A												
23			N/A												
24		All other funds from dedicated collections	N/A			1,845,153		5,249,550				24,452			
25		Intra-agency funds from dedicated collections elimination amounts	N/A												
26		Total	N/A			20,368,628		5,249,550				24,452			

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2017	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: A		Section Name: Assets-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	Other non-Federal Assets D	Total assets				
17		Harbor Maintenance Trust Fund	N/A						
18		Crime Victims Fund	N/A	19,595	18,543,070				
19			N/A						
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24		All other funds from dedicated collections	N/A	171,269	7,290,424				
25		Intra-agency funds from dedicated collections elimination amounts	N/A						
26		Total	N/A	190,864	25,833,494				
Section: B		Section Name: Liabilities and Net Position-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	Benefits due and payable C	Other Fed. Liab. From Dedicated Collection) C	Other Fed. Liab. not from Dedicated Collec) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
17		Harbor Maintenance Trust Fund	N/A						
18		Crime Victims Fund	N/A		53,537		160,207	-213,744	18,329,326
19			N/A						
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24		All other funds from dedicated collections	N/A	4,658	161,163		5,341,487	-5,507,308	1,783,116

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2017	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:		Line Attributes: Dollars		Decimal: Zero	
		Liabilities and Net Position-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)		Rounding Method: Thousands			
Line	Status	Line Description	NB	Benefits due and payable C	Other Fed. Liab. From Dedicated Collection) C	Other Fed. Liab. not from Dedicated Collec) C	Ending net position C
25		Intra-agency funds from dedicated collections elimination amounts	N/A				
26		Total	N/A	-4,658	-214,700	-5,501,694	-20,112,442
Line	Status	Line Description	NB	Total liabilities and net position			
17		Harbor Maintenance Trust Fund	N/A				
18		Crime Victims Fund	N/A	-18,543,070			
19			N/A				
20			N/A				
21			N/A				
22			N/A				
23			N/A				
24		All other funds from dedicated collections	N/A	-7,290,424			
25		Intra-agency funds from dedicated collections elimination amounts	N/A				
26		Total	N/A	-25,833,494			

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

Note: 22		Funds From Dedicated Collections		Fiscal Year: 2017		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: Revenue, Financing, Expenses, and Other-Current Year (SFFAS No. 27, par. 30.2, as amended by SFFAS No. 43)		Line Attributes: Dollars		Decimal: Zero			
				Rounding Method: Thousands					
Line	Status	Line Description	NB	Net position, beginning of period	Prior-period adjustment	Investment revenue from Treasury Securities	Individual income taxes and payroll tax withhold	Unemployment and excise taxes	Other taxes and receipts
				C	C	C	C	C	C
17		Harbor Maintenance Trust Fund	N/A						
18		Crime Victims Fund	N/A	13,475,326					6,258,505
19			N/A						
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24		All other funds from dedicated collections	N/A	1,332,950					1,177,574
25		Intra-agency funds from dedicated collections elimination amounts	N/A						
26		Total	N/A	-14,808,276					-7,436,079

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2017	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: Revenue, Financing, Expenses, and Other-Current Year (SFFAS No. 27, par. 30.2, as amended by SFFAS No. 43)		Line Attributes: Dollars				Rounding Method: Thousands		Decimal: Zero				
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	C	Non-program expenses	D	Net position, end of period
17		Harbor Maintenance Trust Fund	N/A											
18		Crime Victims Fund	N/A					1,404,505						-18,329,326
19			N/A											
20			N/A											
21			N/A											
22			N/A											
23			N/A											
24		All other funds from dedicated collections	N/A			391,353		1,118,761						-1,783,116
25		Intra-agency funds from dedicated collections	N/A											
26		elimination amounts Total	N/A			-391,353		2,523,266						-20,112,442
Section: D		Section Name: Number of Agency Funds From Dedicated Collections		Line Attributes: Units										
Line	Status	Line Description	NB	2017 - SEPTEMBER		2016 - SEPTEMBER		Previously Rptd		Line Item Changes				
1	I	Total number of funds from dedicated collections	N/A					7.0000					-7.0000	

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

Note: 22		Funds From Dedicated Collections		Fiscal Year: 2017	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-Intra-Entity Eliminations with Non-Dedicated Collections Funds-Current FY	No Data Flag: YES	Line Attributes: Dollars Rounding Method: Thousands	Decimal: Zero				
Line	Status	Line Description	NB	Investment Revenue from securities C	Income Taxes and payroll withholdings C	Unemployment and excise taxes C	Other taxes and receipts C	Royalties and other special revenue C	Other financing sources C
17		Harbor Maintenance Trust Fund	N/A						
18		Crime Victims Fund	N/A						
19			N/A						
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24		All other funds from dedicated collections	N/A						
25		Intra-agency funds from dedicated collections elimination amounts	N/A						
26		Total	N/A						

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2017	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-Intra-Entity Eliminations with Non-Dedicated Collections Funds-Current FY	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
Line Status	Line Description	NB	Gross cost or benefit payments D	Earned revenues C	Non-program expenses D	
17	Harbor Maintenance Trust Fund	N/A				
18	Crime Victims Fund	N/A				
19		N/A				
20		N/A				
21		N/A				
22		N/A				
23		N/A				
24	All other funds from dedicated collections	N/A				
25	Intra-agency funds from dedicated collections elimination amounts	N/A				
26	Total	N/A				
Section: F	Section Name:	Intragovernmental Gross Cost and Revenue-Current FY	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
Line Status	Line Description	NB	Intragovernmental program cost or benefit payments D	Intragovernmental program earned revenues D	Intragovernmental non-program expenses D	
1	Federal Old-Age and Survivors Insurance	N/A				
2	Federal Hospital Insurance (Medicare Part A)	N/A				
3	Federal Disability Insurance	N/A				
4	Unemployment Insurance	N/A				
5	Federal Supplementary Medical Insurance (Medicare Parts B	N/A				

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2017	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:	Intragovernmental Gross Cost and Revenue-Current FY	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
Line	Status	Line Description	NB	Intragovernmental program cost or benefit payments D	Intragovernmental program earned revenues D	Intragovernmental non-program expenses D
6		and D) Highway Trust Fund	N/A			
7		Railroad Retirement	N/A			
8		Airport and Airway	N/A			
9		Exchange Stabilization Fund	N/A			
10		Black Lung Disability	N/A			
11		Land and Water Conservation Fund	N/A			
12		National Flood Insurance Program	N/A			
13		Ginnie Mae	N/A			
14		Reclamation Fund	N/A			
15		Decommissioning and Decontamination Fund	N/A			
16		Water and Related Resources Fund	N/A			
17		Harbor Maintenance Trust Fund	N/A			
18		Crime Victims Fund	N/A			
19			N/A			
20			N/A			
21			N/A			
22			N/A			
23			N/A			
24		All other funds from dedicated collections	N/A			
25		Intra-agency funds	N/A			

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2017	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:	Intragovernmental Gross Cost and Revenue-Current FY	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
Line Status	Line Description	NB	Intragovernmental program cost or benefit payments D	Intragovernmental program earned revenues D	Intragovernmental non-program expenses D	
26	from dedicated collections elimination amounts (consolidated presentation only) Total	N/A				
Section: G	Section Name:	Intragovernmental Gross Cost and Revenue-Current FY	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
Line Status	Line Description	NB	Intragovernmental program cost or benefit payments D	Intragovernmental program earned revenues C	Intragovernmental non-program expenses D	
19	I Harbor Maintenance Trust Fund	N/A				
20	I Crime Victims Fund	N/A				
21	I	N/A				
22	I	N/A				
23	I	N/A				
24	I	N/A				
25	I	N/A				
26	I All other funds from dedicated collections	N/A				
27	I Intra-agency funds from dedicated collections elimination amounts	N/A				
28	Total	N/A				

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2017	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: H	Section Name:	Intragovernmental Gross Cost and Revenue - Prior FY	No Data Flag: YES	Line Attributes: Dollars Rounding Method: Thousands	Decimal: Zero
Line Status	Line Description	NB	Intragovernmental program cost or benefit payments D	Intragovernmental program earned revenues C	Intragovernmental non-program expenses D
1 I	Intra-agency funds from dedicated collections elimination amounts	N/A			

Tab: Text Data		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, Domestic Trafficking Victims Fund, Diversion Control Free Account and the 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 the 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).	NA
4		Provide the sources of revenue and other financing for amounts reported in columns 3 through 8 of Sections C 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 goods 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 the significant accounting policies pertaining to this note. (SFFAS No. 32, par. 29)	NA

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

Note: 25	Stewardship Land	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
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
Line	Status	Line Description	NB	Current FY	Previously Rptd
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 a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 42a).	
3	Provide a brief description of the agency's stewardship policies for stewardship land (SFFAS No. 29, par. 42c).	
4	Provide any other information relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

Note: 26	Heritage Assets	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
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			Answer	
Line		Question				
1		Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS No. 29, par. 28a).				
2		Provide a brief description of the agency's stewardship policies for each major category of the heritage assets (SFFAS No. 29, par. 28c).				
3		Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.				

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

Note: 27	Fiduciary Activities	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
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-Current FY	No Data Flag: YES	Line Attributes: Dollars		Rounding Method: Thousands		
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.(& related int. rec.) D	Cash & cash equivalents D	Other assets D
7			N/A						
8			N/A						
9			N/A						
10			N/A						
11			N/A						
Section: B		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		Total number of fiduciary funds-all funds	N/A						

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

Note: 27	Fiduciary Activities	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Text Data	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 (SSFAS 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 year-end 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.	

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

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

Additional Note 30 - 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)
- Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)
- Federal Bureau of Prisons (BOP)
- Drug Enforcement Administration (DEA)
- Federal Bureau of Investigation (FBI)
- Federal Prison Industries, Inc. (FPI)
- Offices, Boards and Divisions (OBDs)
- Office of Justice Programs (OJP)
- U.S. Marshals Service (USMS)

B. Basis of Presentation

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 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 and Treasury's Supplemental Guidance to the TFM Volume I, Part 2, Chapter 4700 dated July 2017 (Supplemental Guidance) to provide agencies with instructions to meet the requirements of GMRA. The *TFM Chapter 4700* and Supplemental Guidance require agencies to:

1. Submit a GTAS ATB which will be used to populate a Reclassified Balance Sheet, Reclassified Statement of Net Cost, and a Reclassified Statement of Changes in Net Position;
2. List closing package financial statement line item amounts identified as Federal by trading partner and amount;

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

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

B. Basis of Presentation (continued)

3. Report notes information that is based on the Reclassified Balance Sheet line items and other notes information required to meet FASAB standards;
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; and
5. Report the information in the FR Notes Report and Other Data Report entitled “2016 – September”, “Prior Year”, “PY”, “Previously Reported”, “Line Item Changes”, and “Threshold”[, and the information as of and for the year-ended September 30, 2016 included in the “Text Data” of the FR Notes Reports and “Other Text Data” of the Other Data Reports] and the information in the Additional Note X related to the prior year balances, are presented for purposes of additional analysis in accordance with TFM Chapter 4700 and the Supplemental Guidance and are not a required part of the closing package financial statements.

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 and Supplemental Guidance. 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, ATF, BOP, DEA, FBI, FPI, OBDs, OJP and USMS. 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 may be necessary to adjust cash collections and refund disbursements.

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

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

D. Basis of Accounting (continued)

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 individual accounts maintained at the Treasury. The Department's cash and other monetary assets consist of undeposited collections, imprest funds, cash used in undercover operations, cash held as evidence, and seized cash.

G. Investments

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

The 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)".

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

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

G. Investments (continued)

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 Collections is used by the Treasury for general government purposes. When these funds redeem their Treasury securities to make expenditures, the Treasury will finance the expenditures in the same manner that it finances all other expenditures.

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

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

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.

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

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

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.

Seized property is property that the government has taken possession of, 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 seized property is held by the USMS from the point of seizure until its disposition. In certain cases, the investigative agency will keep seized property in its custody if the intention is to place the property into official use after forfeiture or to use the property as evidence in a court proceeding. This property is valued at fair market value upon seizure, or, as soon as reasonably possible when market value could not be readily determined. The fair market value 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

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

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

An exception to the Department's standard capitalization thresholds provides Revolving, Working Capital, and Trust Fund entities the option to establish its own capitalization thresholds for general PP&E and Internal Use Software. If this option is exercised, the thresholds must not

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

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

J. General Property, Plant and Equipment (continued)

conflict with the standard capitalization thresholds, but may be more restrictive, at the discretion of the entity. Federal Prisons Industries, Inc., a revolving fund, exercised this option and established a threshold to capitalize personal property acquisition costs exceeding \$10. The Bureau of Prisons also exercised this option capitalizing personal property acquisition costs exceeding \$100.

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

K. Advances and Prepayments

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

L. 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 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.

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

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

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 19. 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.

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). The Department contributes 7% of the gross pay for regular employees and 7.5% for law enforcement officers.
2. Employees hired January 1, 1984 or later, are covered by the Federal Employees Retirement System (FERS).
 - a. Employees hired January 1, 1984 through December 31, 2012, are covered by the FERS. The Department contributes 13.7% of the gross pay for regular employees and 30.1% for law enforcement officers.

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

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

Q. Retirement Plan (continued)

- b. Employees hired January 1, 2013 through December 31, 2013, are covered by the Federal Employees Retirement System-Revised Annuity Employees (FERS-RAE). The Department contributes 11.9% of the gross pay for regular employees and 28.4% for law enforcement officers.
- c. Employees hired January 1, 2014 or later are covered by the Federal Employees System-Further Revised Annuity Employees (FERS-FRAE). The Department contributes 11.9% of the gross pay for regular employees and 28.4% for law enforcement officers.

All employees are eligible to contribute to the Federal Thrift Savings Plan (TSP). For those employees covered by the FERS, FERS-RAE and FERS-FRAE, a TSP account is automatically established to which the Department is required to contribute an additional 1% of gross pay and match employee contributions up to 4%. No government contributions are made to the TSP accounts established by the CSRS employees. The Department does not report CSRS or FERS assets, accumulated plan benefits, or unfunded liabilities, if any, which may be applicable to its employees. Such reporting is the responsibility of the Office of Personnel Management (OPM). Statement of Federal Financial Accounting Standards (SFFAS) No. 5, *Accounting for Liabilities of the Federal Government*, requires employing agencies to recognize the cost of pensions and other retirement benefits during their employees' active years of service.

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. 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.

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

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

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

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 revenue, nonexchange revenue, and transfers-in. Appropriations Used are recognized as budgetary financing sources at the time the related program or administrative expenses are incurred. Exchange revenues are recognized when earned, for example, when goods have been delivered or services rendered. Nonexchange revenues are resources that the Government demands or receives, for example, forfeiture revenue and fines and penalties.

The Department’s exchange revenue consists of the following activities: licensing fees to manufacture and distribute controlled substances; services rendered for legal activities; space management; data processing services; sale of merchandise and telephone services to inmates; sale of manufactured goods and services to other federal agencies; 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 and AFF/SADF interest on investments with the Treasury.

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

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

T. Revenues and Other Financing Sources (continued)

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 No. 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 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, Domestic Trafficking 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 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

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

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

V. Allocation Transfer of Appropriation (continued)

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 performed on a periodic 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.

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

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

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 2016 financial statements were reclassified to conform to the FY 2017 Departmental financial statement presentation requirements. These reclassifications have no material effect on total assets, liabilities, net position, change in net position, or custodial activity as previously reported.

Z. Subsequent Events

Subsequent events and transactions occurring after September 30, 2017 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.

**Required Supplementary Information
(Unaudited)**

**U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 01	Taxes	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.						
Section:	A	Section Name:	Taxes (SSFAS No.7, par. 67.1 & 69.1)	No Data:	YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
Line Status	Line Description	NB	2017 - SEPTEMBER	2016 - 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 above	Debit				
4	Changes in 2 above	Debit				
5	Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	Debit				
6	Estimated payout (including principal and interest) of other claims for refunds pending judicial review by the federal courts	Debit				
7	Estimated payout of other claims for refunds under appeal	Debit				
8	Management's best estimate of unasserted claims for refunds	Debit				
9	Changes in 5 above	Debit				
10	Changes in 6 above	Debit				
11	Amount of assessments written off that continue to be statutorily	Debit				

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report

Other Data: 01	Taxes	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.						
Section: A	Section Name: Taxes (SSFAS No.7, par. 67.1 & 69.1)	No Data: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined	
Line Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
	collectible (excluded from accounts receivable)					
Section: B	Section Name: Provide the following amount if a range is estimable and not included in Sec. A (SFFAS No. 7 pars. 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				

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report

Other Data: 01	Taxes	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.									
Section: C		Section Name: Tax Gap - Enter amounts that relate to tax gap (SFFAS No. 7, par 69.2), as described below.			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		Tax gap estimate	Debit						
2		Gross tax gap estimated to be collected	Debit						
Section: D		Section Name: Underreported Gross Tax Gap - Enter the percentage of the underreported gross tax gap for the current FY.			No Data: YES		Line Attributes: Percent		
Line	Status	Line Description	NB	Current FY					
1		Percentage of underreported gross tax gap	N/A						

**U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 01	Taxes	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.								
Section: E		Section Name: Tax Expenditure Estimates - Enter amounts that relate to major tax expenditure estimates (SFFAS No. 52, par 9)		No Data: YES		Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined		
Line	Status	Line Description	NB	2017	2018	2019	2020	2021
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					

Tab: Other Text Data			
Section: A		Section Name: Taxes (SSFAS No.7, par. 67.1 & 69.1)	No Data: YES
Line	Question	Answer	
1	Provide the explicit definitions of estimated amounts of the size of the tax gap. (SFFAS No. 7, pars. 67.1 & 69.2)		
2	Provide the appropriate explanation of the limited reliability of the estimates of the size of the tax gap. (SFFAS No. 7, pars. 67.1 & 69.2)		
3	Provide cross-references to portions of the tax gap due from identified noncompliant taxpayers and importers. (SFFAS No. 7, pars. 67.1 & 69.2)		
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). (SFFAS No. 7, pars. 67.1 & 69.2)		
5	Disclose the amounts by which trust funds may be over- or under-funded in comparison with the requirements of law, if reasonable estimable can be made. (SFFAS No. 7, pars. 67.1 & 69.2)		
6	Describe the general magnitude of tax expenditures and their impact on federal revenues during the fiscal year (SFFAS No. 52, par. 10).		
7	Provide the source in which the tax expenditure estimates were originally published, and how that information can be obtained (SFFAS No. 52, par. 10).		

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report

Other Data: 08	Stewardship Investments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: RSSI	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.			
Section: A	Section Name: Investments in Non-Federal Physical Property (SFFAS No. 8, par 87)	Line Attributes: Dollars Rounding Method: Thousands	Decimal: Zero
Line Status	Line Description	NB	2017 - SEPTEMBER
1	Discretionary Grants to Indian Tribes	Debit	4,721
2	Formulation Grants to States	Debit	0
3		Debit	
4		Debit	
5		Debit	
6	Other	Debit	
Section: B	Section Name: Research and Development: Investments in Development (SFFAS No. 8, par. 100)	Line Attributes: Dollars Rounding Method: User-Defined	Decimal: User-Defined
Line Status	Line Description	NB	2017 - SEPTEMBER
1		Debit	
2		Debit	
3		Debit	
4		Debit	
5		Debit	
6	Other	Debit	

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report

Other Data: 08	Stewardship Investments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: RSSI	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.					
Section:	C	Section Name:	Investment in Human Capital (SFFAS No. 8, par 94)	No Data:	YES
Line	Status	Line Description	NB	2017 - SEPTEMBER	
1			Debit		
2			Debit		
3			Debit		
4			Debit		
5			Debit		
6		Other	Debit		
Section:	D	Section Name:	Research and Development: Investments in Basic Research (SFFAS No. 8, par.100)	No Data:	YES
Line	Status	Line Description	NB	2017 - SEPTEMBER	
1			Debit		
2			Debit		
3			Debit		
4			Debit		
5			Debit		
6		Other	Debit		

**U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 08	Stewardship Investments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: RSSI	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.					
Section:	E	Section Name:	Research and Development: Investments 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	2017 - SEPTEMBER	
1		Debit			
2		Debit			
3		Debit			
4		Debit			
5		Debit			
6		Other			

Tab: Other Text Data					
Section:	A	Section Name:	Investments 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 expand correctional facilities to increase the bed capacity for confined persons convicted of 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).	Cooperative Agreement Program Administered by USMS, Discretionary Grants to Indian Tribes and Formulation Grants to States.			
Tab: Other Text Data					
Section:	B	Section Name:	Research and Development: Investments in Development (SFFAS No. 8, par. 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)				
Tab: Other Text Data					
Section:	C	Section Name:	Investment in Human Capital (SFFAS No. 8, par 94)	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).				

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report

Other Data: 08	Stewardship Investments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: RSSI	
Status: Complete	I = Inactive Line		

Tab: Other Text Data			
Section: D	Section Name: Research and Development: Investments in Basic Research (SFFAS No. 8, par.100)	No Data: YES	
Line 1	Question 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).	Answer	
Tab: Other Text Data			
Section: E	Section Name: Research and Development: Investments in Applied Research (SFFAS No. 8, par 100)	No Data: YES	
Line 1	Question 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).	Answer	

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report

Other Data: 09	Deferred Maintenance and Repairs	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.				
Section: A	Section Name: Cost Estimate (SFFAS No. 42, par. 16)		No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined
Line Status	Line Description	NB	Current FY	D
1	General property, plant, and equipment	N/A		
2	Heritage assets	N/A		
3	Stewardship land	N/A		

Tab: Other Text Data		
Section: A	Section Name: Cost Estimate (SFFAS No. 42, par. 16)	No Data: YES
Line	Question	Answer
1	Provide a description of what constitutes deferred maintenance and repairs.	
2	Provide a description of how deferred maintenance and repairs are measured.	

**U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.									
Section:	A	Section Name:		Operating Revenue to Budget Receipts (All entities must complete Sections A and B)			Line Attributes: Dollars		
							Rounding Method:	Thousands	Decimal: Zero
Line	Status	Line Description	NB	Budget Receipts	D	Operating Revenue	C	Difference Budget Receipts vs Operating Revenue	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 (non-federal)	N/A	8,671,643		8,816,406		-144,763	-6,894,734
8		Miscellaneous	N/A						
		Earned revenue							
9		Total	N/A	8,671,643		8,816,406		-144,763	-6,894,734
Section:	B	Section Name:		Net Outlays to Statement of Budgetary Resources			Line Attributes: Dollars		
							Rounding Method:	Thousands	Decimal: Zero
Line	Status	Line Description	NB	CY - MTS net outlays- Table 5	D	CY - Agency SBR budgetary net outlays	C	CY - Difference	
1		Net Outlays (gross outlays less offsetting collections and distributed offsetting receipts)	N/A	30,977,000		34,844,978		-3,867,978	

**U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	NA
Status: Complete	I = Inactive Line		

Tab: Other Data Info.					
Section: C	Section Name:	Earned Revenue to Undistributed Offsetting Receipts- Employer Share, Employee Retirement (STATE, DOD and OPM only)	No Data: YES	Line Attributes:	
Line Status	Line Description	NB	CY - MTS undistributed offsetting receipts-Table 5 reported on agency PAR	CY - Earned Revenue reported on agency PAR	CY - Difference
Section: D	Section Name:	Operating Revenue to Undistributed Offsetting Receipts	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
Line Status	Line Description	NB	MTS undistributed offsetting receipts-Table 5 D	Misc earned revenue reported on SOCP or SCA C	Difference
2	Spectrum auction proceeds	N/A			
3	Spectrum relocation activities	N/A			

Tab: Other Text Data		
Section: A	Section Name: Operating Revenue to Budget Receipts (All entities must complete Sections A and B)	
Line	Question	Answer
1	Collecting agencies provide the closing package line in which the custodial transfer-out (disposition of collection) was recorded and the trading partner code.	Statement of Custodial Activity - Disposition of Collections transferred to Federal Agencies are reported on Reclassified SCNP Line 7.14 "Other Financing Sources". Transfers to the public are included on the Reclassified SCNP on Line 5.7 "Other Taxes and Receipts".
2	Receiving agencies provide the closing package line in which the custodial transfer-in/revenue was recorded and the trading partner code.	NA
3	Provide a detailed description of the differences including: Treasury account symbol, dollar	Reconciling difference related to MTS Receipts for SCA related activity \$38,245,588.04.

**U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			

I = Inactive Line

Tab: Other Text Data			
Section: A	Section Name: Operating Revenue to Budget Receipts (All entities must complete Sections A and B)		
Line	Question	Answer	
	amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.	Non-cash Forfeiture related activity \$6,584,504,474.14, Asset Forfeiture related activity \$1,572,481,906.20, Fines, Penalties, and Forfeitures, Domestic Trafficking Victims' Fund related activity \$351,698.80, and Victims of Sate Sponsored Terrorism Fund related activity \$461,059,774.52,	
Tab: Other Text Data			
Section: B	Section Name: Net Outlays to Statement of Budgetary Resources		
Line	Question	Answer	
1	Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.	Variance is primarily related to OBDs.	
Tab: Other Text Data			
Section: C	Section Name: Earned Revenue to Undistributed Offsetting Receipts-Employer Share, Employee Retirement (STATE, DOD and OPM only)		
Line	Question	Answer	
1	Provide a cross-reference to intragovernmental earned revenue reported in PAR/AFR in the "Agency Notes" field.		
2	Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.		
Tab: Other Text Data			
Section: D	Section Name: Operating Revenue to Undistributed Offsetting Receipts		
Line	Question	Answer	
1	Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.		

**U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 16	Components of Loans and Equity Investments Receivable	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.									
Section:	A	Section Name:	Components of Direct Loans Receivable, Gross-Current FY	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		Write-offs	Debit						
6		Capitalized interest	Debit						
7		Capitalized dividends	Debit						
8		Other	Debit						
9		Direct Loans receivable, gross-end of the year	N/A						
Line	Status	Line Description	NB	CY-Export-Import Bank Loans	CY-International Monetary Fund	CY-Housing and Urban Development	CY-Telecommunication loans	CY-All other loans receivable	Total
1		Direct Loans Receivable, Gross-Beginning of Year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Losses	Debit						
5		Write-offs	Debit						
6		Capitalized interest	Debit						
7		Capitalized dividends	Debit						
8		Other	Debit						
9		Direct Loans	N/A						

**U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 16	Components of Loans and Equity Investments Receivable	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.									
Section:	A	Section Name:	Components of Direct Loans Receivable, Gross-Current FY	No Data:	YES	Line Attributes:	Dollars Rounding Method:	User-Defined	Decimal: User-Defined
Line	Status	Line Description	NB	CY-Export-Import Bank Loans	CY-International Monetary Fund	CY-Housing and Urban Development	CY-Telecommunication loans	CY-All other loans receivable	Total
		receivable, gross-end of the year							
Section:	B	Section Name:	Components of Loan Guarantees, Gross-Current FY	No Data:	YES	Line Attributes:	Dollars Rounding Method:	User-Defined	Decimal: 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						
Line	Status	Line Description	NB	CY-Federal Ship Financing Fund	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						

**U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 16	Components of Loans and Equity Investments Receivable	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.					
Section: B	Section Name: Components of Loan Guarantees, Gross-Current FY		No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined	Decimal: User-Defined
Line Status	Line Description	NB	CY-Federal Ship Financing Fund	CY-Export Credit Guarantee Programs	CY-All other Guaranteed loans
3	Repayments	Debit			
4	Other	Debit			
5	Guaranteed Loans, gross-end of the year	N/A			
Section: C	Section Name: Credit reform subsidy re-estimate and loan modification amounts, in whole dollars		No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined	Decimal: User-Defined
Line Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	One Year Preceding the Prior FY
1	Credit reform subsidy re-estimate amounts in whole dollars	Credit			
2	Subsidy income, in whole dollars	Credit			
3	Loan Modifications, in whole dollars	Credit			

Tab: Other Text Data			
Section: A	Section Name: Components of Direct Loans Receivable, Gross- Current FY		No Data: YES
Line	Question	Answer	
1	Provide details regarding the programs reported in Section A and B that comprise amounts reported in the "all other Loans Receivable" column.		
2	Provide a detailed description of the amounts reported in Section A and B that comprise the "Other" line.		
3	Provide details regarding the programs reported in Section B that comprise amounts reported in		

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report

Other Data: 16	Components of Loans and Equity Investments Receivable	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	NA
Status: Complete	I = Inactive Line		

Tab: Other Text Data			
Section:	A	Section Name: Components of Direct Loans Receivable, Gross-Current FY	No Data: YES
Line	Question	Answer	
4	the "all other Guaranteed Loans" column. Provide a detailed description of the amounts reported in Section B that comprise the "Other" line		
5	Provide details regarding credit reform subsidy re-estimates reported in Section C line 1, including a cross-reference to agency PAR		
6	Provide details regarding any subsidy income reported in Section C line 2, including a cross-reference to agency PAR		
7	Provide details regarding any loan modification reported in Section C line 3, including a cross-reference to agency PAR.		
8	Provide any other relevant information pertaining to this note including a cross-reference to agency PAR.		

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.									
Section:	A	Section Name:	Asset Value for Oil and Gas Proved Resources - Offshore (SFFAS No. 38, pars. 15, 21)	No Data:	YES	Line Attributes:	Dollars	Rounding Method:	User-Defined
Line	Status	Line Description	NB	2017 - SEPTEMBER	D	2016 - 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 (SFFAS No. 38, pars. 15, 21)	No Data:	YES	Line Attributes:	Dollars	Rounding Method:	User-Defined
Line	Status	Line Description	NB	2017 - SEPTEMBER	D	2016 - 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						

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.				
Section: C	Section Name:	Quantity of Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)	No Data: YES	Line Attributes: Units
Line	Status	Line Description	NB	2017 - 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 (SFFAS No. 38, par. 28e)	No Data: YES	Line Attributes: Units
Line	Status	Line Description	NB	2017 - 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	

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
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 (SFFAS No. 38, par. 28e)		No Data:	YES	Line Attributes:	Dollars
								Rounding Method:	
Line	Status	Line Description	NB	2017 - SEPTEMBER	D	2016 - 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 (SFFAS No. 38, par. 28e)		No Data:	YES	Line Attributes:	Dollars
								Rounding Method:	
Line	Status	Line Description	NB	2017 - SEPTEMBER	D	2016 - 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						

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.				
Section: G	Section Name:	Average Royalty Rate for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)	No Data: YES	Line Attributes: Percent
Line	Status	Line Description	NB	2017 - 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 (SFFAS No. 38, par. 28e)	No Data: YES	Line Attributes: Percent
Line	Status	Line Description	NB	2017 - 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	

**U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			

Tab: Other Data Info.				
Section: I	Section Name:	Quantity of Gulf of Mexico Provided Reserves-Royalty Relief Provisions (SFFAS No. 38, par. 28h)	No Data: YES	Line Attributes: Units
Line	Status	Line Description	NB	2017 - 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: J	Section Name:	Net Present Value of Gulf of Mexico Proved Reserves-Royalty Relief Provisions (SFFAS No. 38, par. 28h)	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
Line	Status	Line Description	NB	2017 - SEPTEMBER
1		Royalty Free Proved Reserves Volumes (Gulf of Mexico)	Debit	

Tab: Other Text Data				
Section: A		Section Name: Asset Value for Oil and Gas Proved Resources - Offshore (SFFAS No. 38, pars. 15, 21)	No Data: YES	
Line	Question	Answer		
1	Provide a concise statement explaining the nature and valuation (for example, measurement method and significant assumptions) 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.			

**U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			
I = Inactive Line			

Tab: Other Text Data					
Section:	B	Section Name:	Asset Value for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, pars. 15, 21)	No Data:	YES
Line	Question	Answer			
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) 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 (SFFAS No. 38, par. 28e)	No Data:	YES
Line	Question	Answer			
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) 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 (SFFAS No. 38, par. 28e)	No Data:	YES
Line	Question	Answer			
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) 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 (SFFAS No. 38, par. 28e)	No Data:	YES

**U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	NA
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 (SFFAS No. 38, par. 28e)	No Data: YES	
Line	Question	Answer	
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) 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: F	Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)	No Data: YES	
Line	Question	Answer	
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) 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 (SFFAS No. 38, par. 28e)	No Data: YES	
Line	Question	Answer	
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) 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.		

**U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			

I = Inactive Line

Tab: Other Text Data					
Section:	H	Section Name:	Average Royalty Rate for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)	No Data:	YES
Line	Question				Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) 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:	I	Section Name:	Quantity of Gulf of Mexico Provided Reserves-Royalty Relief Provisions (SFFAS No. 38, par. 28h)	No Data:	YES
Line	Question				Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) 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:	J	Section Name:	Net Present Value of Gulf of Mexico Proved Reserves-Royalty Relief Provisions (SFFAS No. 38, par. 28h)	No Data:	YES
Line	Question				Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) 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.				

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report

Other Data: 18	Federal Natural Resources (Other than Oil and Gas)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.			
Section: A	Section Name: Asset Value for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1, pars. 17-19)	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
Line	Status	Line Description	NB 2017 - SEPTEMBER
1		Coal Royalties	Debit
2			Debit
Section: B	Section Name: Annual Rent Payment Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Tech Bulletin 2011-1 par. 27b)	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
Line	Status	Line Description	NB 2017 - SEPTEMBER
1		Coal Leases	Debit
2			Debit
3			Debit
4			Debit
5			Debit
6			Debit
7			Debit
8			Debit

**U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 18	Federal Natural Resources (Other than Oil and Gas)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.				
Section:	C	Section Name:	Royalty Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1, par. 27b)	Line Attributes: Percent
Line	Status	Line Description	NB	2017 - SEPTEMBER
1		Surface-mining Methods (Coal)	N/A	
2		Underground Mining (Coal)	N/A	
3			N/A	
4			N/A	
5			N/A	
6			N/A	
7			N/A	
8			N/A	

Tab: Other Text Data				
Section: A		Section Name: Asset Value for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1, pars. 17-19)	No Data: YES	
Line	Question	Answer		
1	Provide a concise statement explaining the nature and valuation (for example, measurement method and significant assumptions) of federal natural resources other than oil and gas. Also provide information related to significant federal natural resources (other than oil and gas) that were not required to be reported per TB 2011-1 and explain why they were not reported.			
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.			
3	Provide any other relevant information pertaining to the note. At minimum, describe briefly the significant accounting policies pertaining to this note.			
Tab: Other Text Data				
Section: B		Section Name: Annual Rent Payment Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Tech Bulletin 2011-1 par. 27b)	No Data: YES	
Line	Question	Answer		
1	Provide a concise statement explaining the nature and valuation (for example, measurement			

**U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 18	Federal Natural Resources (Other than Oil and Gas)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	NA
Status: Complete	I = Inactive Line		

Tab: Other Text Data					
Section:	B	Section Name:	Annual Rent Payment Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Tech Bulletin 2011-1 par. 27b)	No Data:	YES
Line	Question	Answer			
	method and significant assumptions) of federal natural resources other than oil and gas. Also provide information related to significant federal natural resources (other than oil and gas) that were not required to be reported per TB 2011-1 and explain why they were not reported.				
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.				
3	Provide any other relevant information pertaining to the note. At minimum, describe briefly the significant accounting policies pertaining to this note.				
Tab: Other Text Data					
Section:	C	Section Name:	Royalty Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1, par. 27b)	No Data:	YES
Line	Question	Answer			
1	Provide a concise statement explaining the nature and valuation (for example, measurement method and significant assumptions) of federal natural resources other than oil and gas. Also provide information related to significant federal natural resources (other than oil and gas) that were not required to be reported per TB 2011-1 and explain why they were not reported.				
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.				
3	Provide any other relevant information pertaining to the note. At minimum, describe briefly the significant accounting policies pertaining to this note.				

**U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 19	Criminal Restitution	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.			
Section:	A	Section Name: Number of Criminal Restitution Orders	No Data: YES
Line Status	Line Description	NB	Current FY
1	Number of criminal restitution orders monitored by the agency	N/A	
Section:	B	Section Name: Criminal Restitution Supplemental Information	No Data: YES
Line Status	Line Description	NB	Current FY
1	Gross dollar amount of criminal restitution orders monitored by the agency	Debit	
2	Estimate of the net realizable value determined to be collectible for criminal restitution orders monitored by the agency	Debit	

Line Attributes: Dollars
Rounding Method: User-Defined
Decimal: User-Defined

Tab: Other Text Data			
Section:	B	Section Name: Criminal Restitution Supplemental Information	No Data: YES
Line	Question	Answer	
1	For criminal restitution orders being monitored, please provide the source of the case information (for example, PACER) and a brief description of the agency's procedures for tracking the case information.		
2	Does the agency have the authority to retain and use the collections of criminal restitution? If so, please provide a brief description of the agency's procedures for and accounting treatment of the collections.		
3	Does the agency disclose any information concerning criminal restitution in the agency financial		

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report

Other Data: 19		Criminal Restitution	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 1500		Department of Justice	Agency Notes:	NA
Status: Complete		I = Inactive Line		

Tab: Other Text Data			
Section: B		Section Name: Criminal Restitution Supplemental Information	No Data: YES
Line	Question	Answer	
	report? If so, please list where in the financial report this information can be found.		

Other Information
AFR to Closing Package Reconciliation Template
(Unaudited)

Agency's Audited Financial Statements

GTAS Submission

Line No	Line Title	Line Type	Adjusted Balance (Calculated Amount) *	Line Description (Please Fill out)**	Amount (Please enter)	Difference (Calculated Amount)	Agency Comments
1	Assets						
2	Non-Federal						
Cash and Other Monetary Assets							
2.1	Cash and Other Monetary Assets		\$ 498,092.00	Cash and Other Monetary Assets (note 4)	\$ 498,092.00	0.00	
	Total			Total Must Tie to Adjusted Balance	\$ 498,092.00	OK	
Accounts Receivable, Net (Note 6)							
2.2	Accounts and Taxes Receivable, Net		\$ 297,074.00	Accounts Receivable, Net (Note 6)	\$ 297,074.00	0.00	
	Total			Total Must Tie to Adjusted Balance	\$ 297,074.00	OK	
To be filled out by Agency							
To be filled out by Agency							
To be filled out by Agency							
To be filled out by Agency							
2.3	Loans Receivable, Net		\$ -	Total	\$ -	OK	
	Total			Total Must Tie to Adjusted Balance	\$ -	OK	
Inventory and Related Property, Net (Note 7)							
				Inventory and Related Property, Net (Note 7)	\$ 257,964.00	0.00	
Inventories and Related Property, Net							
2.4	Inventories and Related Property, Net		\$ 257,964.00	Total	\$ 257,964.00	OK	
	Total			Total Must Tie to Adjusted Balance	\$ 257,964.00	OK	
General Property, Plant and Equipment, Net (Note 8)							
				General Property, Plant and Equipment, Net (Note 8)	\$ 8,765,535.00	0.00	
Property, Plant, and Equipment, Net							
2.5	Property, Plant, and Equipment, Net		\$ 8,765,535.00	Total	\$ 8,765,535.00	OK	
	Total			Total Must Tie to Adjusted Balance	\$ 8,765,535.00	OK	
To be filled out by Agency							
Debt and Equity Securities							
2.6	Debt and Equity Securities		\$ -	Total	\$ -	OK	
	Total			Total Must Tie to Adjusted Balance	\$ -	OK	

						To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency			
2.7	Investments in GSEs (for use by Treasury only)	\$	-			Total	\$	-	
						Total Must Tie to Adjusted Balance	OK	0.00	
						Advances and Prepayments		358,657.00	
2.8	Other Assets	\$	358,657.00			Total	\$	358,657.00	
						Total Must Tie to Adjusted Balance	OK	0.00	
2.9	Total Non-Federal Assets	CALC	\$	10,177,322.00		Total Non-Federal Assets	\$	10,177,322.00	
	[This line is calculated. Equals sum of line 2.1 through 2.8.]								
3	Federal								
						Fund Balance With Treasury		42,967,218.00	
3.1	Fund Balance With Treasury (RC 40)/1	\$	42,967,218.00			Total	\$	42,967,218.00	
						Total Must Tie to Adjusted Balance	OK	0.00	
						Investments in U.S. Treasury Securities Issued by 1	\$	6,707,086.00	
3.2	Federal Investments (RC 01)/1	\$	6,707,086.00			Total	\$	6,707,086.00	
						Total Must Tie to Adjusted Balance	OK	0.00	
						Accounts Receivable			
						Allowance for Loss on Accounts Receivable	\$	463,581.00	
						Other Assets			
						To be filled out by Agency			
						To be filled out by Agency			
3.3	Accounts Receivable (RC 22)/1	\$	463,581.00			Total	\$	463,581.00	
						Total Must Tie to Adjusted Balance	OK	0.00	
						To be filled out by Agency			
						To be filled out by Agency			
						To be filled out by Agency			
						To be filled out by Agency			
3.4	Accounts Receivable, Capital Transfers (RC 12)/1	\$	-			Total	\$	-	
						Total Must Tie to Adjusted Balance	OK	0.00	
						To be filled out by Agency			
						To be filled out by Agency			
						To be filled out by Agency			
						To be filled out by Agency			
3.5	Interest Receivable - Investments (RC 02)/1	\$	733.00			Total	\$	733.00	
						Total Must Tie to Adjusted Balance	OK	0.00	
						Interest Receivable - Investments	\$	733.00	
						To be filled out by Agency			
						To be filled out by Agency			
						To be filled out by Agency			
						To be filled out by Agency			
3.6	Interest Receivable - Loans and not otherwise classified (RC 04)/1	\$	-			Total	\$	-	

		Total Must Tie to Adjusted Balance		OK	0.00
3.7	Loans Receivable (RC 17)/1	\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	OK	0.00
		Total	\$ -	OK	0.00
		Total Must Tie to Adjusted Balance			
3.8	Transfers Receivable (RC 27)/1	\$ 172,033.00	Expenditure Transfers Receivable To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	OK	0.00
		Total	\$ 172,033.00	OK	0.00
		Total Must Tie to Adjusted Balance			
3.9	Benefit Program Contributions Receivable (RC 23)/1	\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	OK	0.00
		Total	\$ -	OK	0.00
		Total Must Tie to Adjusted Balance			
3.10	Advances to Others and Prepayments (RC 23)/1	\$ 167,430.00	Advances and Prepayments To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	OK	0.00
		Total	\$ 167,430.00	OK	0.00
		Total Must Tie to Adjusted Balance			
3.11	Other Assets (Without Reciprocity) (RC 29)/1	\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	OK	0.00
		Total	\$ -	OK	0.00
		Total Must Tie to Adjusted Balance			
3.12	Asset for Agency's Custodial and Non-Entity Liabilities (RC 46)/1	\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	OK	0.00
		Total	\$ -	OK	0.00
		Total Must Tie to Adjusted Balance			
3.13	Other Assets (RC 30)/1	\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	OK	0.00
		Total	\$ -	OK	0.00
		Total Must Tie to Adjusted Balance			
3.14	Total Federal Assets	CALC \$ 50,478,081.00	Total Federal Assets	\$ 50,478,081.00	
		Total Federal Assets			
4	Total Assets	CALC \$ 60,655,403.00	Total Assets	\$ 60,655,403.00	
		Total Assets			
5	Liabilities: Non-Federal	TITLE	Accounts Payable	\$ 5,996,233.00	

6.1	Accounts Payable	\$ 5,996,233.00	Total	\$ 5,996,233.00	OK	0.00
			Total Must Tie to Adjusted Balance			
6.2	Federal Debt Securities Held by the Public and Accrued Interest	\$ -	Total	\$ -	OK	0.00
			Total Must Tie to Adjusted Balance			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			Total			
			Total Must Tie to Adjusted Balance			
			Employer Contributions and Payroll Taxes Payable	\$ 18,919.00		
			Actuarial FECA Liability	1,785,919.00		
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
6.3	Federal Employee and Veteran Benefits Payable	\$ 1,804,838.00	Total	\$ 1,804,838.00	OK	0.00
			Total Must Tie to Adjusted Balance			
			Estimated Cleanup Cost Liability	75,362.00		
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
6.4	Environmental and Disposal Liabilities	\$ 75,362.00	Total	\$ 75,362.00	OK	0.00
			Total Must Tie to Adjusted Balance			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
6.5	Benefits Due and Payable	\$ -	Total	\$ -	OK	0.00
			Total Must Tie to Adjusted Balance			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
6.6	Loan Guarantee Liabilities	\$ -	Total	\$ -	OK	0.00
			Total Must Tie to Adjusted Balance			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
6.7	Liabilities to GSEs (for use by Treasury only)	\$ -	Total	\$ -	OK	0.00
			Total Must Tie to Adjusted Balance			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
6.8	Insurance and Guarantee Program Liabilities	\$ -	Total	\$ -	OK	0.00
			Total Must Tie to Adjusted Balance			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			Total			
			Total Must Tie to Adjusted Balance			
			Other Liabilities With Related Budgetary Obligation:	\$ 4,842,383.00		
			Accrued Funded Payroll and Leave	452,886.00		
			Withholdings Payable	560.00		
			Unfunded Leave	867,712.00		
			Liability for Advances and Prepayments	12,808.00		

6.9	Other Liabilities	\$	9,920,145.00	Other Deferred Revenue Liability for Nonfiduciary Deposit Funds and Undep Liability for Clearing Accounts Contingent Liabilities Capital Lease Liability Custodial Liability Other Liabilities Without Related Budgetary Obligations Total	698,594.00 1,568,035.00 (12,299.00) 50,338.00 115.00 94,949.00 1,344,064.00 9,920,145.00	OK	0.00
6.10	Total Non-Federal Liabilities	CALC	\$	17,796,578.00			
This line is calculated. Equals sum of lines 6.1 through 6.9.							
7	Federal	TITLE					
7.1	Accounts Payable (RC 22)/1	\$	372,292.00	Accounts Payable Disbursements in Transit Other Liabilities With Related Budgetary Obligation To be filled out by Agency Total	\$ 381,365.00 \$ (20,506.00) -\$ 11,433.00 \$ 372,292.00	OK	0.00
7.2	Accounts Payable, Capital Transfers (RC 12)/1	\$	-	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency Total	\$ - \$ - \$ -	OK	0.00
7.3	Federal Debt (RC 01)/1	\$	-	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency Total	\$ - \$ - \$ -	OK	0.00
7.4	Interest Payable - Debt (RC 02)/1	\$	-	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency Total	\$ - \$ - \$ -	OK	0.00
7.5	Interest Payable - Loans and Not Otherwise Classified (RC 04)/1	\$	-	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency Total	\$ - \$ - \$ -	OK	0.00
7.6	Loans Payable (RC 17)/1	\$	-	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency Total	\$ - \$ - \$ -	OK	0.00
7.7	Transfers Payable (RC 27)/1	\$	-	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency Total	\$ - \$ - \$ -	OK	0.00

		Total Must Tie to Adjusted Balance	OK	0.00	
		Employer Contributions and Payroll Taxes Payable	\$ 131,824.00		
		Other Post Employment Benefits Due and Payable	4,629.00		
		Unfunded FECA Liability	275,599.00		
		Other Unfunded Employment Related Liability	903.00		
		To be filled out by Agency			
7.8	Benefit Program Contributions Payable (RC 21)/1	Total	\$ 412,955.00	OK	0.00
		Total Must Tie to Adjusted Balance			
		Liability for Advances and Prepayments	188,046.00		
		To be filled out by Agency			
		To be filled out by Agency			
		To be filled out by Agency			
7.9	Advances from Others and Deferred Credits (RC 23)/1	Total	\$ 188,046.00	OK	0.00
		Total Must Tie to Adjusted Balance			
		Custodial Liability	\$ 2,560,643.00		
		Liability for Non-Entity Assets Not Reported on the	1,948.00		
		To be filled out by Agency			
		To be filled out by Agency			
		To be filled out by Agency			
7.10	Liability to the General Fund for Custodial and Other Non-Entity Assets (RC 46)/1	Total	\$ 2,562,591.00	OK	0.00
		Total Must Tie to Adjusted Balance			
		Employer Contributions and Payroll Taxes Payable	32,443.00		
		Liability for Nonfiduciary Deposit Funds and Undepo	1,932.00		
		Liability for Clearing Accounts	8,003.00		
		Custodial Liability	1,000.00		
		To be filled out by Agency			
7.11	Other Liabilities (Without Reciprocity) (RC 29)/1	Total	\$ 43,378.00	OK	0.00
		Total Must Tie to Adjusted Balance			
		To be filled out by Agency			
		To be filled out by Agency			
		To be filled out by Agency			
		To be filled out by Agency			
7.12	Liability for Fund Balance with Treasury (RC 40)/1	Total	\$ -	OK	0.00
		Total Must Tie to Adjusted Balance			
		To be filled out by Agency			
		To be filled out by Agency			
		To be filled out by Agency			
		To be filled out by Agency			
7.13	Other Liabilities (RC 30)/1	Total	\$ -	OK	0.00
		Total Must Tie to Adjusted Balance			
7.14	Total Federal Liabilities	CALC	\$ 3,579,262.00		
		This line is calculated. Equals sum of lines 7.1 through 7.13.			
8	Total Liabilities	CALC	\$ 21,375,840.00		
		This line is calculated. Equals sum of lines 6.10 and 7.14.			
9	Net Position:	TITLE			
		Net Position - Funds From Dedicated Collections	20,112,448.00		
		To be filled out by Agency			
		To be filled out by Agency			
9.1	Net Position - Funds From Dedicated Collections	Total	\$ 20,112,448.00	OK	0.00
		Total Must Tie to Adjusted Balance			

		Net Position - Funds Other Than Those From Dedic		19,167,116.00			
		To be filled out by Agency					
		To be filled out by Agency					
		To be filled out by Agency					
9.2	Net Position - Funds Other Than Those From Dedicated Collections	\$	19,167,116.00	Total	\$	19,167,116.00	OK
				Total Must Tie to Adjusted Balance		0.00	
10	Total Net Position	CALC	\$ 39,279,564.00	Total Net Position	\$	39,279,564.00	
		This line is calculated. Equals sum of lines 9.1 and 9.2.					
11	Total Liabilities and Net Position	CALC	\$ 60,655,404.00	Total Liabilities and Net Position	\$	60,655,404.00	
		This line is calculated. Equals sum of lines 8 and 10.					

Adjusted Balance consists of Certified GTAS A1B data plus any applicable Agency entered manual adjustments. The Numbers that should be entered for the Adjusted Balance can be found by running the Reconciliation Report out of GTAS.

Line Description - Please enter the exact Line Description from your Audited Financial Report.

If there is a need to reclass a line from GTAS to more than 5 lines in the AFR please contact the GTAS Team to have a custom report sent to your Agency. GTAS.Team@fiscal.treasury.gov

CALC Lines are set as formulas and will not need to be entered, please use these to double check the data entry.

Agency Financial Report to Closing Package Reconciliation Template
Reclassified Statement of Net Cost Reconciliation to Agency AFR
as of September 30, 2016

GTAS Submission					Agency's Audited Financial Statements		
Line No	Line Title	Line Type	Adjusted Balance (Calculated Amount) *	Line Description (Please Fill out)**	Amount (Please enter)	Difference (Calculated Amount)	Agency Comments
1 Gross Costs							
				Gross Costs- with the Public	27,782,240.00		
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
2	Non-Federal Gross Cost	\$	27,782,240.00	Total	\$ 27,782,240.00	OK	
				Total Must Tie to Adjusted Balance		0.00	
3	Interest on Debt Held by the Public	\$	-	Total	\$ -	OK	
				Total Must Tie to Adjusted Balance		0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
4	Gains/Losses from Changes in Actuarial Assumptions	\$	-	Total	\$ -	OK	
				Total Must Tie to Adjusted Balance		0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
5	General PP&E Partial Impairment Loss	\$	-	Total	\$ -	OK	
				Total Must Tie to Adjusted Balance		0.00	
6	Total Non-Federal Gross Cost	Calc	27,782,240.00	Total Non-Federal Gross Cost	\$ 27,782,240.00		
This line is the sum of lines 2 through 5.							
7 Federal Gross Cost							
				Gross Cost- Intragovernmental	3,570,175.00		
				To be filled out by Agency			
7.1	Benefit program costs (RC 2b) /	\$	3,570,175.00	Total	\$ 3,570,175.00	OK	
				Total Must Tie to Adjusted Balance		0.00	
				Gross Cost- Intragovernmental	725,702.00		
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
7.2	Imputed Costs (RC25)/2	\$	725,702.00	Total	\$ 725,702.00	OK	
				Total Must Tie to Adjusted Balance		0.00	
				Gross Cost- Intragovernmental	3,197,352.00		
				To be filled out by Agency			

Agency Financial Report to Closing Package Reconciliation Template
Reclassified Statement of Net Cost Reconciliation to Agency AFR
as of September 30, 2016

7.3	Buy/Sell Cost (RC24)/2	\$	3,197,352.00	To be filled out by Agency	3,197,352.00	OK	0.00	
				To be filled out by Agency				
				Total				
				Total Must Tie to Adjusted Balance				
7.4	Purchase of assets (RC 24) /2	\$	228,506.00	Purchase of assets (RC 24) /2	0.00			SGL 8802 & 8804 are not presented in general purpose statements
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				Total				
				Total Must Tie to Adjusted Balance				
				Error		228,506.00		

Agency Financial Report to Closing Package Reconciliation Template
Reclassified Statement of Net Cost Reconciliation to Agency AFR
as of September 30, 2016

7.5	Federal securities interest expense (RC 03) / 2	\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	Total	\$ -	OK	0.00
7.6	Borrowing and other interest expense (RC05) / 2	\$ 150.00	Gross Cost- Intragovernmental To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	Total	\$ 150.00	OK	0.00
7.7	Borrowing losses (RC 06) / 2	\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	Total	\$ -	OK	0.00
7.8	Other expenses (without reciprocals) (RC 29)	\$ 770,131.00	Gross Cost- Intragovernmental To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	Total	\$ 770,131.00	OK	0.00
8	Total Federal Gross Cost	Calc	\$ 8,492,016.00	Total Federal Gross Cost	\$ 8,263,510.00		
9	Department Total Gross Cost	Calc	\$ 36,274,256.00	Department Total Gross Cost	\$ 36,045,750.00		
10	Earned Revenue	Title	Earned Revenues- With the Public	Total	\$ 1,598,345.00	OK	0.00
11	Non-federal earned revenue	\$	1,598,345.00	Total	\$ 1,598,345.00	OK	0.00
12	Federal Earned Revenue	Title	Benefit Program Revenue (exchange) (RC26) / 2	Total	\$ -	OK	0.00
12.1	Benefit Program Revenue (exchange) (RC26) / 2	\$	-	Total	\$ -	OK	0.00

Agency Financial Report to Closing Package Reconciliation Template
Reclassified Statement of Net Cost Reconciliation to Agency AFR
as of September 30, 2016

12.2	Buy/Sell Revenue (exchange) (RC 24) / 2	\$ 1,231,718.00	Earned Revenue - Intragovernmental Contra Revenue for Goods Sold Revenue From Services Provided Other Revenue To be filled out by Agency	1231718	\$ 1,231,718.00 OK	0.00	
12.3	Purchase of assets offset (RC 24) / 2	\$ 228,412.00	Purchase of assets offset (RC 24) / 2 To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	22841200	\$ 228,412.00 OK	0.00	SGL 8801 is not presented in general purpose statements
12.4	Federal securities interest revenue including associated gains and losses (exchange) (RC 03) / 2	\$ 4,816.00	Interest Revenue - Investments To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	481600	\$ 4,816.00 OK	0.00	
12.5	Borrowing and other interest revenue (exchange) (RC 05) / 2	\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	-	\$ - OK	0.00	
12.6	Borrowing gains (RC 06) / 2	\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	-	\$ - OK	0.00	
12.7	Other revenue (without reciprocal) (RC 29) / 2	\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	-	\$ - OK	0.00	
13	Total Federal Earned Revenue	Calc \$ 1,464,946.00	Total Federal Earned Revenue	1,464,946.00	\$ 1,464,946.00 OK		
14	Department Total Earned Revenue	Calc \$ 3,063,291.00	Department Total Earned Revenue	3,063,291.00	\$ 3,063,291.00 OK		

Agency Financial Report to Closing Package Reconciliation Template
Reclassified Statement of Net Cost Reconciliation to Agency AFR
as of September 30, 2016

15	Net Cost of Operations	Calc	\$	33,210,965.00	Net Cost of Operations	\$	32,982,459.00
	This line is the result of subtracting line 14 from line 9.						

Adjusted Balance consists of Certified GTAS ATB data plus any applicable Agency entered manual adjustments. The Numbers that should be entered for the Adjusted Balance can be found by running the Reconciliation Report out of GTAS.

Line Description - Please enter the exact Line Description from your Audited Financial Report.

If there is a need to reclass a line from GTAS to more than 5 lines in the AFR please contact the GTAS Team to have a custom report sent to your Agency. GTAS.Team@fiscal.treasury.gov

CALC Lines are set as formulas and will not need to be entered, please use these to double check the data entry.

[illegible]

5.5	Customs Duties	\$	-	Total	\$	-		
				Total Must Tie to Adjusted Balance		OK	0.00	
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
5.6	Estate and Gift Taxes	\$	-	Total	\$	-		
				Total Must Tie to Adjusted Balance		OK	0.00	
				Nonexchange Revenues	7,100,419.00			
				Donations and Forfeitures of Cash and Cash Equi	1,378,429.00			
				Donationsand Forfeitures of Property	369,993.00			
				Statement of Custodial Activity (SCA)	6,709,917.00			
5.7	Other Taxes and Receipts	\$	15,558,758.00	Total	\$	15,558,758.00		
				Total Must Tie to Adjusted Balance		OK	0.00	
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
5.8	Miscellaneous Earned Revenues/2	\$	-	Total	\$	-		
				Total Must Tie to Adjusted Balance		OK	0.00	
5.9	Total Non-Federal Nonexchange Revenue	CALC	\$	15,558,758.00	Total Non-Federal Nonexchange Revenue	\$	15,558,758.00	
				This line is calculated. Equals sum of lines 5.1 through 5.8.				
6	Federal Nonexchange Revenue:	TITLE						
				Nonexchange Revenues	56,868.00			
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
6.1	Federal Securities Interest Revenue Including Associated Gains and Losses (Non-exchange) (RC 03) /1	\$	56,868.00	Total	\$	56,868.00		
				Total Must Tie to Adjusted Balance		OK	0.00	
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
6.2	Borrowings and Other Interest Revenue (Non-exchange) (RC 05) /1	\$	-	Total	\$	-		
				Total Must Tie to Adjusted Balance		OK	0.00	
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
6.3	Benefit Program Revenue (Nonexchange) (RC 26) /1	\$	-	Total	\$	-		
				Total Must Tie to Adjusted Balance		OK	0.00	
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
6.4	Other Taxes and Receipts (RC 45) /1	\$	-	Total	\$	-		
				Total Must Tie to Adjusted Balance		OK	0.00	
6.5	Total Federal Nonexchange Revenue	CALC	\$	56,868.00	Total Federal Nonexchange Revenue	\$	56,868.00	
				This line is calculated. Equals sum of lines 6.1 through 6.4.				
7	Budgetary Financing Sources:	TITLE						
				Appropriations Received	35,463,968.00			
				Other Adjustments	(177,123.00)			
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
7.1	Appropriations Received As Adjusted (Rescissions and Other Adjustments) (RC 41) /1	\$	35,286,845.00	Total	\$	35,286,845.00		
				Total Must Tie to Adjusted Balance		OK	0.00	
				Appropriations Used	30,850,343.00			
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
7.2	Appropriations Used (RC 39)	\$	30,850,343.00	Total	\$	30,850,343.00		
				Total Must Tie to Adjusted Balance		OK	0.00	
				Appropriations Used	30,850,343.00			
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
7.3	Appropriations expended (RC 38) /1	\$	30,850,343.00	Total	\$	30,850,343.00		
				Total Must Tie to Adjusted Balance		OK	0.00	
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
7.4	Appropriation of unavailable special or trust fund receipts transfers-in (RC 07) /1	\$	-	Total	\$	-		
				Total Must Tie to Adjusted Balance		OK	0.00	
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				

7.5	Appropriation of unavailable special or trust fund receipts transfers-out (RC 07) / 1	\$ -	Total	\$ -	OK	0.00
					Total Must Tie to Adjusted Balance	
					Appropriations Transfers In/Out	1,020,847.00
					Budgetary Financing Sources -Transfers-In/Out W	140,032.00
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
7.6	Non-expenditure Transfers-In of Unexpended Appropriations and Financing Sources (RC 08) / 1	\$ 1,160,879.00	Total	\$ 1,160,879.00	OK	0.00
					Total Must Tie to Adjusted Balance	
					Appropriations Transfers In/Out	154,063.00
					Budgetary Financing Sources -Transfers-In/Out W	516,802.00
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
7.7	Non-expenditure transfers-Out of unexpended appropriations and financing sources (RC 08) / 1	\$ 670,865.00	Total	\$ 670,865.00	OK	0.00
					Total Must Tie to Adjusted Balance	
					Budgetary Financing Sources -Transfers-In/Out W	264,123.00
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
7.8	Expenditure transfers-in of financing sources (RC 09) / 1	\$ 264,123.00	Total	\$ 264,123.00	OK	0.00
					Total Must Tie to Adjusted Balance	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
7.9	Expenditure transfers-out of financing sources (RC 09) / 1	\$ -	Total	\$ -	OK	0.00
					Total Must Tie to Adjusted Balance	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
7.10	Non-expenditure Transfer-In of Financing Sources - Capital Transfers (RC 11)	\$ -	Total	\$ -	OK	0.00
					Total Must Tie to Adjusted Balance	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
7.11	Non-expenditure transfers-out of financing sources - capital transfers (RC 11)	\$ -	Total	\$ -	OK	0.00
					Total Must Tie to Adjusted Balance	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
7.12	Revenue and Other Financing Sources - Cancellations (RC 36)	\$ -	Total	\$ -	OK	0.00
					Total Must Tie to Adjusted Balance	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
7.13	Collections for others transferred to the General Fund of the U.S. Government (RC 44)	\$ -	Total	\$ -	OK	0.00
					Total Must Tie to Adjusted Balance	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
7.14	Other budgetary financing sources (RC 29) / 1, 8	\$ -	Total	\$ -	OK	0.00
					Total Must Tie to Adjusted Balance	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
7.15	Warrants issued (RC 41)	\$ -	Total	\$ -	OK	0.00
					Total Must Tie to Adjusted Balance	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
7.16	Appropriations outstanding - used (RC 39)	\$ -	Total	\$ -	OK	0.00
					Total Must Tie to Adjusted Balance	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
7.17	General Fund of the U.S. Government financed appropriations - expended (RC 38) / 1	\$ -	Total	\$ -	OK	0.00
					Total Must Tie to Adjusted Balance	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	
					To be filled out by Agency	

			To be filled out by Agency To be filled out by Agency To be filled out by Agency		
Trust fund warrants issued net 7.18 of adjustments (RC 45)	\$	-	Total	\$ -	
			Total Must Tie to Adjusted Balance	OK	0.00
			To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		
Cancellations of Revenue and Other Financing Sources - 7.19 General Fund (RC 36)	\$	-	Total	\$ -	
			Total Must Tie to Adjusted Balance	OK	0.00
Total budgetary financing 7.20 sources			Total budgetary financing sources		
CALC		\$ 36,040,982.00	\$ 36,040,982.00		
This line is calculated. Equals sum of lines 7.1 through 7.19.					
8 Other Financing Sources TITLE					
			Other Financing Sources - Transfers-In/Out Without		69,905.00
			To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		
8.1 Transfers-In Without Reimbursement (RC 18) /1	\$	69,905.00	Total	\$ 69,905.00	
			Total Must Tie to Adjusted Balance	OK	0.00
			Other Financing Sources - Transfers-In/Out Without		48,735.00
			To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		Erroneously recorded in Reclassified SCNP
8.2 Transfers-Out Without Reimbursement (RC 18) /1	\$	(48,735.00)	Total	\$ (48,735.00)	
			Total Must Tie to Adjusted Balance	OK	0.00
			To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		
8.3 Imputed Financing Sources (RC 25) /1	\$	725,702.00	Total	\$ 725,702.00	
			Total Must Tie to Adjusted Balance	OK	0.00
			Other Financing Sources Statement of Custodial Activity		649,319.00 6,778,196.00
			To be filled out by Agency To be filled out by Agency To be filled out by Agency		
8.4 Non-Entity Collections Transferred to the General Fund (RC 44)	\$	7,427,515.00	Total	\$ 7,427,515.00	
			Total Must Tie to Adjusted Balance	OK	0.00
			To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		(342.00)
8.5 Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund (RC 48)	\$	(341.00)	Total	\$ (342.00)	
			Total Must Tie to Adjusted Balance	Error	1.00
			To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		
8.6 Other Non-Budgetary Financing Sources for debt accruals/amortization (RC 37) /1	\$	-	Total	\$ -	
			Total Must Tie to Adjusted Balance	OK	0.00
			To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		
8.7 Other non-budgetary financing sources (RC 29) /1	\$	-	Total	\$ -	
			Total Must Tie to Adjusted Balance	OK	0.00
			To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		
8.8 Other financing sources for the General Fund of the U.S. Government (RC 37) /1	\$	-	Total	\$ -	
			Total Must Tie to Adjusted Balance	OK	0.00
			To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		
8.9 Transfer-in of agency's unavailable custodial and non- entity collections (RC 44)	\$	-	Total	\$ -	
			Total Must Tie to Adjusted Balance	OK	0.00
			To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		
8.10 Accrual of agency's amounts to be collected (RC 48)	\$	-	Total	\$ -	
			Total Must Tie to Adjusted Balance	OK	0.00
8.11 Total Other Financing Sources CALC		\$ (6,582,832.00)	Total Other Financing Sources		\$ (6,582,831.00)

This line is calculated. Equals sum of lines 8.1 through 8.10			
9	Net Cost of Operations (+/-)	\$ 33,210,964.00	Net Cost of Operations (+/-) \$ 33,210,870.00
	Enter in the amount from Statement of Net Cost, Net Cost of Operation		
10	Ending Net Position Balance	CALC \$ 39,307,428.00	Ending Net Position Balance \$ 39,307,523.00
This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.20, 8.11, and 9.			

Adjusted Balance consists of
 Certified GTAS ATB data plus
 any applicable Agency entered
 manual adjustments.
 * The Numbers that should be
 entered for the Adjusted Balance
 can be found by running the
 Reconciliation Report out of
 GTAS.

Line Description - Please enter
 the exact Line Description from
 your Audited Financial Report.
 **

If there is a need to reclass a line
 from GTAS to more than 5 lines
 in the AFR please contact the
 GTAS Team to have a custom
 report sent to your Agency.
 GTAS.Team@fiscal.treasury.gov

CALC Lines are set as formulas
 and will not need to be entered,
 please use these to double check
 the data entry.

Appendix

**OFFICE OF THE INSPECTOR GENERAL
ANALYSIS AND SUMMARY OF ACTIONS
NECESSARY TO CLOSE THE REPORT**

The Office of the Inspector General (OIG) provided a draft of the *Independent Auditors' Report on the Closing Package Financial Statements* to the Justice Management Division (JMD). JMD's response is incorporated in the *Independent Auditor's Report on the Closing Package Financial Statements* of this final report. The following provides the report's recommendations, the status of the recommendations, the OIG analysis of the response, and a summary of actions necessary to close the report.

Recommendations for JMD:

- 1. Require components include all custodial accounts in their accounts grouping worksheet (AGW) or Governmentwide Treasury Account Symbol (GTAS) adjusted trial balance (ATB).**

Resolved. JMD concurred with our recommendation. This recommendation can be closed when subsequent annual closing package financial statement audit testing verifies that custodial accounts have been incorporated in the AGW or GTAS ATB.

- 2. Strengthen the closing package financial statement preparation process to include completeness and accuracy validations such as edit checks, system control totals, and fluctuation analyses.**

Resolved. JMD concurred with our recommendation. This recommendation can be closed when subsequent annual closing package financial statement audit testing verifies that the process for preparing the closing package financial statements has been revised to include completeness and accuracy validations that mitigate material omissions and misclassifications in the closing package financial statements.



The Department of Justice Office of the Inspector General (DOJ OIG) is a statutorily created independent entity whose mission is to detect and deter waste, fraud, abuse, and misconduct in the Department of Justice, and to promote economy and efficiency in the Department's operations.

To report allegations of waste, fraud, abuse, or misconduct regarding DOJ programs, employees, contractors, grants, or contracts please visit or call the **DOJ OIG Hotline** at oig.justice.gov/hotline or (800) 869-4499.

U.S. DEPARTMENT OF JUSTICE OFFICE OF THE INSPECTOR GENERAL

950 Pennsylvania Avenue, Northwest
Suite 4760
Washington, DC 20530-0001

Website
oig.justice.gov

Twitter
[@JusticeOIG](https://twitter.com/JusticeOIG)

YouTube
[JusticeOIG](https://www.youtube.com/JusticeOIG)

Also at Oversight.gov