



U.S. DEPARTMENT OF JUSTICE ANNUAL SPECIAL-PURPOSE FINANCIAL STATEMENTS FISCAL YEAR 2012

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

Audit Report 13-02
December 2012

**U.S. DEPARTMENT OF JUSTICE
ANNUAL SPECIAL-PURPOSE
FINANCIAL STATEMENTS
FISCAL YEAR 2012**

**OFFICE OF THE INSPECTOR GENERAL
COMMENTARY AND SUMMARY**

This audit report contains the Annual Special-Purpose Financial Statements, also known as the Closing Package Financial Statements, of the U.S. Department of Justice (Department) for the fiscal years (FY) ended September 30, 2012, and September 30, 2011. The Office of the Inspector General (OIG) performed the Department's audit in accordance with auditing standards generally accepted in the United States of America. The audit resulted in an unqualified opinion on the FY 2012 special-purpose financial statements. An unqualified opinion means that the financial statements present fairly, in all material respects, the financial position and the results of the entity's operations in conformity with U.S. generally accepted accounting principles. For FY 2011, the Department also received an unqualified opinion on its special-purpose financial statements (OIG Report No. 12-04).

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

The Office of the Inspector General did not identify any significant deficiencies in internal control over financial reporting or instances of non-compliance in the *Independent Auditor's Report on Special-Purpose Financial Statements*.

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

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**U.S. DEPARTMENT OF JUSTICE
ANNUAL SPECIAL-PURPOSE
FINANCIAL STATEMENTS
FISCAL YEAR 2012**

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**Independent Auditor's Report on Special-Purpose
Financial Statements**

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Independent Auditor's Report on Special-Purpose Financial Statements

United States Attorney General
U.S. Department of Justice

We have audited the accompanying reclassified balance sheets as of September 30, 2012 and 2011, and the related reclassified statements of net cost and changes in net position for the years then ended, (hereinafter referred to as the special-purpose financial statements) contained in the Special-Purpose Closing Package of the U.S. Department of Justice (Department). We did not audit the general-purpose financial statements of the Department or any of the Department's reporting components for the years ended September 30, 2012 and 2011. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included in the Department's or the Department's reporting components, is based solely on the reports of the other auditors. These special-purpose financial statements are the responsibility of the Department's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audits and the reports of other auditors.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Bulletin No. 07-04, *Audit Requirements for Federal Financial Statements*, as amended. Those standards and OMB Bulletin No. 07-04 require that we plan and perform the audits to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall special-purpose financial statement presentation. We believe that

our audits and the reports of the other auditors provide a reasonable basis for our opinion.

The accompanying special-purpose financial statements and accompanying notes contained in the special-purpose closing package have been prepared for the purpose of complying with the requirements of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM) Volume I, Part 2, Chapter 4700, as described in note 31, solely for the purpose of providing financial information to the U.S. Department of the Treasury and 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 Department's financial statements.

In our opinion, based on our audits and the reports of the other auditors, the special-purpose financial statements and accompanying notes referred to above present fairly, in all material respects, the financial position of the U.S. Department of Justice as of September 30, 2012 and 2011, and its net costs and changes in net position for the years then ended, in conformity with accounting principles generally accepted in the United States of America and the presentation pursuant to the requirements of the TFM Chapter 4700.

Accounting principles generally accepted in the United States require certain information be presented to supplement the basic general-purpose financial statements. Such information, although not a part of the basic general-purpose financial statements, is required by the Federal Accounting Standards Advisory Board who considers it to be an essential part of financial reporting for placing the basic general-purpose financial statements in an appropriate operational, economic, or historical context. This information is included in the Other Data Report (except for the information entitled "Threshold," which are discussed in the next paragraph) to supplement the basic special-purpose financial statements in accordance with TFM Chapter 4700. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic special-purpose financial statements, and other knowledge we obtained during our audits of the basic special-purpose 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.

Our audit was conducted for the purpose of forming an opinion on the special-purpose financial statements as a whole. The information included in the "Threshold" sections of the FR Notes and Other Data Report are presented for the purpose of additional analysis and are not a required part of the special-purpose financial statements, but are other information required by the TFM Chapter 4700. Such information has not been subjected to the auditing procedures applied in the audit of the special-purpose financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

In accordance with *Government Auditing Standards* and OMB Bulletin No. 07-04, other auditors have issued reports dated November 9, 2012, on their consideration of the Department's internal control over financial reporting and its compliance with certain provisions of laws and regulations. Those reports are an integral part of an audit of general-purpose financial statement reporting performed in accordance with *Government Auditing Standards* and OMB Bulletin No. 07-04, as amended, and should be read in conjunction with this report in considering the results of our audits.

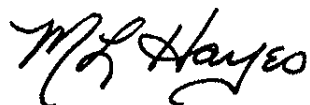
In planning and performing our audits of the special-purpose financial statements, we also considered the Department's internal control over the financial reporting process for the special-purpose financial statements and compliance with the TFM Chapter 4700. Management is responsible for establishing and maintaining internal control over financial reporting and for complying with laws and regulations, including compliance with the TFM Chapter 4700 requirements.

Our consideration of internal control over the financial reporting process for the special-purpose financial statements would not necessarily disclose all matters in the internal control over the financial reporting process that might be significant deficiencies. Under standards issued by the American Institute of Certified Public Accountants, 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 significant deficiency is a deficiency, or 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. A material weakness is a deficiency, or 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.

We found no material weaknesses in internal control over the financial reporting process for the special-purpose financial statements, and our tests of compliance with the TFM Chapter 4700 requirements disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards* and OMB Bulletin No. 07-04, as amended. However, providing opinions on internal control over the financial reporting process for the special-purpose financial statements or on compliance with the TFM Chapter 4700 requirements were not objectives of our audits of the special-purpose financial statements and, accordingly, we do not express such opinions.

We noted certain additional matters that we have reported to management of the Department in a separate letter dated November 15, 2012.

This report is intended solely for the information and use of the management of the U.S. Department of Justice, 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.



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

November 15, 2012

**Closing Package
Financial Statement Report**

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

11-14-2012 14:36:02

GF003F--Closing Package Financial Statement Report

Statement: BALANCE SHEET **Fiscal Year:** 2012 **Period:** SEPTEMBER
Entity: 1500-Department of Justice **Reported In:** THOUSANDS **Decimal Point:** ZERO

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

Closing Line item	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported
Assets:				
Non-Federal				
Cash and Other Monetary Assets		260,682	250,253	250,253
Accounts and Taxes Receivable		115,612	125,898	125,898
Loans Receivable and mortgage backed securities		0	0	0
TARP Direct Loans and Equity Investments		0	0	0
Beneficial Interest in Trust	I	0	0	0
Inventory and Related Property		311,720	343,635	343,635
Property, Plant and Equipment		10,186,144	10,217,770	10,217,770
Debt and Equity Securities		0	0	0
Investment in Government sponsored enterprises (GSEs)		0	0	0
Derivative Assets		766,455	1,085,749	1,085,749
Other Assets		11,640,613	12,023,305	12,023,305
Total Non-Federal Assets				
Federal				
Fund Balance with Treasury		24,745,298	23,354,452	23,354,452
Federal Investments		6,213,716	6,919,755	6,919,755
Accounts Receivable		324,340	380,458	380,431
Accounts Receivable, capital transfers		0	0	0
Interest Receivable		187	44	44
Loans Receivable		0	0	0
Transfers Receivable		0	0	0
Benefit Program Contributions		0	0	0

U.S Department of the Treasury
 Financial Management Service
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Closing Line Item	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported
Receivable			115,076	115,076
Advances to Others and Prepayments		266,560		27
Other Assets (without reciprocals)		0	0	
Total Federal Assets		31,550,101	30,769,785	30,769,785
Total Assets		43,190,714	42,793,090	42,793,090
Liabilities				
Non-Federal				
Accounts Payable		(4,108,056)	(2,504,820)	(2,504,820)
Federal Debt Securities Held by the Public		0	0	0
Federal Employee and Veteran Benefits Payable		(1,499,368)	(1,373,244)	(1,373,244)
Environmental and Disposal Liabilities		(74,441)	(72,709)	(72,709)
Benefits Due and Payable		0	0	0
Loan Guarantee Liabilities		0	0	0
Liabilities to Government Sponsored Enterprises		0	0	0
Insurance and Guarantee Program Liabilities		0	0	0
Derivative Liabilities		0	0	0
Other Liabilities		(6,701,385)	(3,729,306)	(3,717,235)
Total Non-Federal Liabilities		(12,383,250)	(7,680,079)	(7,668,008)
Federal				
Accounts Payable		(307,365)	(370,017)	(370,017)

**U.S Department of the Treasury
Financial Management Service
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Closing Line item	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported
Accounts Payable, capital transfers		0	0	0
Federal Debt		0	0	0
Interest Payable		0	0	0
Loans Payable		0	0	0
Transfers Payable		0	0	0
Benefit Program Contributions Payable		(424,862)	(412,259)	(412,259)
Advances from Others and Deferred Credits		(152,446)	(169,106)	(169,106)
Liability to the General Fund for custodial and other non-entiy assets		(3,858)	(5,201)	(5,201)
Other Liabilities (without reciprocals)		(2,670,204)	(4,632,815)	(4,644,886)
Total Federal Liabilities		(3,558,735)	(5,589,398)	(5,601,469)
Total Liabilities		(15,941,985)	(13,269,477)	(13,269,477)
Net Position				
Net Position-Non-Earmarked Funds		(16,273,227)	(20,435,070)	(20,435,070)
Net Position-Earmarked Funds		(10,975,502)	(9,088,543)	(9,088,543)
Total Net Position		(27,248,729)	(29,523,613)	(29,523,613)
Total Liabilities and Net Position		(43,190,714)	(42,793,090)	(42,793,090)

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GF003F--Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST **Fiscal Year:** 2012 **Period:** SEPTEMBER
Entity: 1500-Department of Justice **Reported In:** THOUSANDS **Decimal Point:** ZERO

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Closing Line Item	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported
Gross Cost:				
Non-Federal Gross Cost		33,793,025	28,488,223	28,488,223
Interest on Debt Held by the Public		0	0	0
Gain/Loss from changes in actuarial assumptions		0	0	0
Total Non-Federal Gross Cost		33,793,025	28,488,223	28,488,223
Federal Gross Cost				
Benefit Program Costs		2,914,550	2,834,411	2,834,411
Imputed Costs		878,014	998,485	998,485
Buy/Sell Costs		3,015,911	2,949,301	2,949,301
Federal Securities Interest Expense		0	0	0
Borrowing and Other Interest Expense		493	0	0
Borrowing Losses		0	0	0
Other Expenses (without reciprocals)		708,381	696,463	696,463
Total Federal Gross Cost		7,517,349	7,478,660	7,478,660
Department Total Gross Cost		41,310,374	35,966,883	35,966,883
Earned Revenue				
Non-Federal Earned Revenue		(1,340,757)	(1,348,875)	(1,348,875)
Federal Earned Revenue				
Benefit Program Revenue (exchange)		0	0	0
Buy/Sell Revenue		(1,774,289)	(1,982,047)	(1,982,047)
Federal Securities Interest Revenue (exchange)		(155)	(222)	(222)

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

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Closing Line item	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported
Borrowing and Other Interest Revenue (Exchange)		(603)	(633)	(633)
Borrowings Gains		0	0	0
Other Revenue (without reciprocals)		0	0	0
Total Federal Earned Revenue		(1,775,047)	(1,982,902)	(1,982,902)
Department Total Earned Revenue		(3,115,804)	(3,331,777)	(3,331,777)
Net Cost		38,194,570	32,635,106	32,635,106

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GF003F--Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2012 **Period:** SEPTEMBER

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

Amounts presented as debits and credits()
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Closing Line item	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported
Beginning Net Position		(29,523,613)	(29,515,553)	(29,515,553)
Non-Federal Prior-Period Adjustments				
Changes in Accounting Principles - Non Federal		0	0	0
Corrections of Errors - Non Federal		0	0	0
Corrections of Errors - Years Preceding the Prior Year - Non Federal		0	0	0
Federal Prior-Period Adjustments				
Change in Accounting Principles - Federal		0	0	0
Corrections of Errors - Federal		0	0	0
Corrections of Errors - Years Preceding the Prior Year - Federal		0	0	0
Adjusted Beginning Net Position Balance		(29,523,613)	(29,515,553)	(29,515,553)
Non-Federal Nonexchange Revenue				
Individual Income Tax and Tax Withholdings		0	0	0
Corporation Income Taxes		0	0	0
Unemployment Taxes		0	0	0
Excise Taxes		0	0	0
Estate and Gift Taxes		0	0	0
Custom Duties		0	0	0
Other Taxes and Receipts		(12,624,681)	(7,932,456)	(7,931,554)

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

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GF003F--Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2012 **Period:** SEPTEMBER

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

Amounts presented as debits and credits()
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Closing Line item	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported
Miscellaneous Earned Revenue	0		0	0
Total Non-Federal Nonexchange Revenue		(12,624,681)	(7,932,456)	(7,931,554)
Federal Nonexchange Revenue				
Federal Securities Interest Revenue (nonexchange)		(3,327)	(4,596)	(4,596)
Borrowing and other interest revenue (nonexchange)		0	0	0
Benefit Program Revenue (nonexchange)		0	0	0
Other taxes and receipts		0	0	0
Total Federal Nonexchange Revenue		(3,327)	(4,596)	(4,596)
Budgetary Financing Sources:				
Appropriations received as adjusted (rescissions and other adjustments)		(27,540,928)	(27,373,578)	(27,373,578)
Appropriation of unavailable special or trust fund receipts transfers-in		0	0	0
Appropriation of unavailable special or trust fund receipts Transfers-out		0	0	0
Nonexpenditure transfers-in of unexpended appropriations and financing sources		(562,608)	(647,327)	(647,327)
Nonexpenditure Transfers-out of unexpended appropriations and financing sources		122,742	132,753	132,753

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

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GF003F--Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2012 **Period:** SEPTEMBER

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

Amounts presented as debits and credits()
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Closing Line item	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported
Expenditure transfers-in of financing sources		0	0	0
Expenditure Transfers-out of financing sources		0	0	0
Nonexpenditure Transfers-In of Financing Sources - Capital Transfers		0	0	0
Nonexpenditure Transfers-out of Financing Sources - Capital Transfers		0	0	0
Collections for Others Transferred to the General Fund		5,126	4,611	4,611
Accrual for Amounts to be Collected for Others and Transferred to the General Fund		73	2	2
Other budgetary financing sources		5,549,308	4,220,466	4,219,564
Total Budgetary Financing Sources		(22,426,287)	(23,663,073)	(23,663,975)
Other Financing Sources:				
Transfers-in Without Reimbursement		(10,607)	(57,916)	(57,916)
Transfers-out Without Reimbursement		23,230	13,360	13,360
Imputed Financing Source			(998,485)	(998,485)
Non-Entity Collections Transferred to the General Fund		(878,014)	0	0
Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund		0	0	0
Other non-budgetary financing		0	0	0

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

GF003F--Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2012 **Period:** SEPTEMBER

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

Amounts presented as debits and credits()
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Closing Line item	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported
Total Other Financing Sources		(865,391)	(1,043,041)	(1,043,041)
Net Cost		38,194,570	32,635,106	32,635,106
Ending Net Position Balance		(27,248,729)	(29,523,613)	(29,523,613)

**Trading Partner
Summary Note Report**

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET		Fiscal Year: 2012	Period: SEPTEMBER	
Entity: 1500 - Department of Justice		Reported in: THOUSANDS	Decimal Point: ZERO	
Amounts presented as debits and credits() I = Inactive Line				
Agency FS	Status	CP Line Description		
BS	A	Accounts Receivable		
			<u>2012-SEPTEMBER</u> 324,340	
			<u>2011-SEPTEMBER</u> 380,458	
		Variance:	0	
Trading Partner	Status	2012-SEPTEMBER	2011-SEPTEMBER	
			Previously Reported	
			Line item Changes	
0300 LIBRARY OF CONGRESS	283	284	284	0
0400 GOVERNMENT PRINTING OFFICE	2	2	2	0
0500 GOVERNMENT ACCOUNTABILITY OFFICE	2	2	2	0
1200 Department of Agriculture	1,668	992	992	0
1300 Department of Commerce	967	2,233	2,233	0
1400 Department of the Interior	1,769	2,901	2,901	0
1601 Department of Labor	350	459	459	0
1800 United States Postal Service	73	105	105	0
1900 Department of State	142,433	136,471	136,471	0
2000 Department of the Treasury	1,854	7,874	7,874	0
2400 Office of Personnel Management	7,675	6,952	6,952	0
2500 National Credit Union Administration	1	0	0	0
2700 Federal Communications Commission	1	1	1	0
2800 Social Security Administration	974	3,226	3,226	0
2900 FEDERAL TRADE COMMISSION	396	454	454	0
3100 U. S. Nuclear Regulatory Commission	181	198	198	0
3600 DEPARTMENT OF VETERANS AFFAIRS	469	568	568	0
4700 General Services Administration	2,005	1,598	1,598	0
4900 National Science Foundation	24	140	140	0

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

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GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

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

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
5000	Securities and Exchange Commission		3,366	2,469	2,469	0
5100	Federal Deposit Insurance Corporation		69	1,722	1,722	0
5600	CENTRAL INTELLIGENCE AGENCY		4,713	12,094	12,094	0
6100	CONSUMER PRODUCT SAFETY COMMISSION		88	36	36	0
6300	NATIONAL LABOR RELATIONS BOARD		27	123	123	0
6400	Tennessee Valley Authority		44	51	51	0
6800	Environmental Protection Agency		7,128	9,286	9,286	0
6900	Department of Transportation		1,822	1,026	1,026	0
7000	Department of Homeland Security		52,502	41,892	41,892	0
7200	Agency for International Development		4,794	9,683	9,683	0
7300	Small Business Administration		61	27	27	0
7500	Department of Health and Human Services		45,271	40,136	40,136	0
8000	National Aeronautics and Space Administration		241	107	107	0
8300	Export-Import Bank of the United States		6	1	1	0
8600	Department of Housing and Urban Development		338	246	246	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		2	0	0	0
8900	Department of Energy		2,275	3,174	3,174	0
9100	Department of Education		79	31	31	0
9500	Independent and Other Agencies		4,612	2,878	2,878	0
9999	Unidentified		(25,229)	(5,436)	(5,463)	27

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET **Fiscal Year:** 2012 **Period:** SEPTEMBER

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

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

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
DE00	Department of Defense		61,004	96,452	96,452	0
	Total		324,340	380,458	380,431	27

Agency FS	Status	CP Line Description	Account Type	NB	2012-SEPTEMBER	2011-SEPTEMBER	Variance:
BS		Advances to Others and Prepayments	A	D	266,560	115,076	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
0300	LIBRARY OF CONGRESS		82	331	331	0
1300	Department of Commerce		42,682	38,588	38,588	0
1400	Department of the Interior		29	177	177	0
1900	Department of State		29,951	30,636	30,636	0
2000	Department of the Treasury		1,427	1,715	1,715	0
2400	Office of Personnel Management		3,808	303	303	0
4700	General Services Administration		8	6,336	6,336	0
4900	National Science Foundation		52	0	0	0
5600	CENTRAL INTELLIGENCE AGENCY		17,012	13,836	13,836	0
6900	Department of Transportation		375	151	151	0
7500	Department of Health and Human Services		3	0	0	0

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GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET **Fiscal Year:** 2012 **Period:** SEPTEMBER

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

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

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
8900	Department of Energy		342	0	0	0
9100	Department of Education		800	0	0	0
9500	Independent and Other Agencies		164,999	0	0	0
9999	Unidentified		458	(308)	(308)	0
DE00	Department of Defense		4,532	23,311	23,311	0
	Total		266,560	115,076	115,076	0

Agency FS	Status	CP Line Description	Account Type	NB	2012-SEPTEMBER	2011-SEPTEMBER
BS		Federal Investments	A	D	6,213,716	6,919,755
				Variance:	0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		4,697,090	2,917,405	2,917,405	0
9900	Treasury General Fund		1,516,626	4,002,350	4,002,350	0
	Total		6,213,716	6,919,755	6,919,755	0

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET **Fiscal Year:** 2012 **Period:** SEPTEMBER

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

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

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>	<u>Line item Changes</u>
			A	D	187	44	
		Interest Receivable			0	0	
		Variance:					
Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes	
2000	Department of the Treasury		187	44	44	0	
	Total		187	44	44	0	

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>	<u>Line item Changes</u>
			A	D	0	0	
		Other Assets (without reciprocals)			0	0	
		Variance:					
Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes	
9900	Treasury General Fund		0	0	27	(27)	
	Total		0	0	27	(27)	

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET		Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500 - Department of Justice	Reported in: THOUSANDS	Decimal Point: ZERO	
Amounts presented as debits and credits() I = Inactive Line			
<u>Agency FS</u> <u>Status</u> <u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>
BS	L	C	<u>307,365</u>
	Variance:		<u>2011-SEPTEMBER</u>
		0	<u>370,017</u>
Trading Partner	Status	2012-SEPTEMBER	2011-SEPTEMBER
		Previously Reported	Line item Changes
0300 LIBRARY OF CONGRESS	51	28	0
0400 GOVERNMENT PRINTING OFFICE	2,482	4,085	0
1200 Department of Agriculture	943	1,556	0
1300 Department of Commerce	1,438	474	0
1400 Department of the Interior	293	194	0
1601 Department of Labor	872	742	0
1800 United States Postal Service	104	287	0
1900 Department of State	57,474	55,850	0
2000 Department of the Treasury	4,166	2,947	0
2400 Office of Personnel Management	9,733	11,530	0
2700 Federal Communications Commission	0	15	0
2800 Social Security Administration	2	34	0
3600 DEPARTMENT OF VETERANS AFFAIRS	237	377	0
4500 U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.	2	0	0
4700 General Services Administration	164,541	204,692	0
4900 National Science Foundation	116	176	0
5000 Securities and Exchange Commission	0	90	0
5600 CENTRAL INTELLIGENCE AGENCY	1,134	460	0
6900 Department of Transportation	1,146	1,955	0

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GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET **Fiscal Year:** 2012 **Period:** SEPTEMBER

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

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

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
7000	Department of Homeland Security		12,054	13,618	13,618	0
7200	Agency for International Development		15	0	0	0
7300	Small Business Administration		208	0	0	0
7500	Department of Health and Human Services		5,782	9,610	9,610	0
8000	National Aeronautics and Space Administration		1	5	5	0
8600	Department of Housing and Urban Development		64	0	0	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		885	3,417	3,417	0
8900	Department of Energy		4,518	6,325	6,325	0
9100	Department of Education		1	0	0	0
9300	FEDERAL MEDIATION AND CONCILIATION SVC.		56	0	0	0
9500	Independent and Other Agencies		9,027	284	284	0
9999	Unidentified		(1,175)	(1,062)	(1,062)	0
DE00	Department of Defense		31,195	52,328	52,328	0
	Total		(307,365)	(370,017)	(370,017)	0

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET		Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500 - Department of Justice		Reported in: THOUSANDS	Decimal Point: ZERO
Amounts presented as debits and credits() I = Inactive Line			
Agency FS	Status	CP Line Description	
BS		Advances from Others and Deferred Credits	
		<u>Account Type</u>	<u>2012-SEPTEMBER</u>
		L	152,446
		NB	<u>2011-SEPTEMBER</u>
		C	169,106
		Variance:	0
Trading Partner	Name	Status	2012-SEPTEMBER
			2011-SEPTEMBER
			Previously Reported
			Line item Changes
1200	Department of Agriculture		92
1300	Department of Commerce		134
1400	Department of the Interior		301
1601	Department of Labor		258
1800	United States Postal Service		734
1900	Department of State		2,242
2000	Department of the Treasury		2,289
2800	Social Security Administration		25
2900	FEDERAL TRADE COMMISSION		25
3600	DEPARTMENT OF VETERANS AFFAIRS		0
4700	General Services Administration		381
5100	Federal Deposit Insurance Corporation		0
5600	CENTRAL INTELLIGENCE AGENCY		273
6900	Department of Transportation		422
7000	Department of Homeland Security		269
7500	Department of Health and Human Services		666
8000	National Aeronautics and Space Administration		0
8600	Department of Housing and Urban Development		0
			14
			100
			14
			338
			5,424
			2,713
			249
			74,006
			20,624
			0
			3
			0
			4,141
			1,409
			0

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GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET **Fiscal Year:** 2012 **Period:** SEPTEMBER

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

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

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
8800	NATIONAL ARCHIVES AND RECORDS ADM.	0	1	1	0	0
9100	Department of Education	99	605	605	0	0
9500	Independent and Other Agencies	7,674	3,259	3,259	0	0
9999	Unidentified	2,156	3,304	3,304	0	0
DE00	Department of Defense	42,247	52,886	52,886	0	0
	Total	(152,446)	(169,106)	(169,106)	0	0

Agency FS	Status	CP Line Description	Account Type	NB	2012-SEPTEMBER	2011-SEPTEMBER
BS		Benefit Program Contributions Payable	L	C	424,862	412,259
					Variance:	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1601	Department of Labor		262,260	254,001	254,001	0
2000	Department of the Treasury		269	637	637	0
2400	Office of Personnel Management		162,333	157,621	157,621	0
	Total		(424,862)	(412,259)	(412,259)	0

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GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET **Fiscal Year:** 2012 **Period:** SEPTEMBER

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

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

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>		<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
			L	C			
BS		Liability to the General Fund for custodial and other non-entity assets			3,858	5,201	0
Trading Partner		Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
9900		Treasury General Fund		3,858	5,201	5,201	0
		Total		(3,858)	(5,201)	(5,201)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>		<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
			L	C			
BS		Other Liabilities (without reciprocals)			2,670,204	4,632,815	0
Trading Partner		Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
2000		Department of the Treasury		2,474	1,065	13,136	(12,071)
9900		Treasury General Fund		1,557,213	4,037,139	4,037,139	0
9999		Unidentified		1,110,517	594,611	594,611	0
		Total		(2,670,204)	(4,632,815)	(4,644,886)	(12,071)

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2012 **Period:** SEPTEMBER

Entity: 1500 - Department of Justice
Amounts presented as debits and credits()
I = Inactive Line

Reported in: THOUSANDS **Decimal Point:** ZERO

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
NCS		Borrowing and Other Interest Revenue (Exchange)	ER	C	603	633
					0	0
					Variance:	

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
2000	Department of the Treasury		603	633	633	0
	Total		(603)	(633)	(633)	0

Agency FS Status CP Line Description
NCS Buy/Sell Revenue

<u>Agency FS</u>	<u>Status</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
NCS		ER	C	1,774,289	1,982,047	
				0	0	
				Variance:		

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
0400	GOVERNMENT PRINTING OFFICE	8	85	85	85	0
0500	GOVERNMENT ACCOUNTABILITY OFFICE	7	6	6	6	0
1200	Department of Agriculture		8,791	8,791	8,791	0
1300	Department of Commerce		4,793	4,793	4,793	0
1400	Department of the Interior		17,268	17,268	17,268	0
1601	Department of Labor		1,909	1,909	1,909	0
1800	United States Postal Service		1,206	1,206	1,206	0
1900	Department of State		293,327	293,327	293,327	0
2000	Department of the Treasury		12,428	12,428	12,428	0
2400	Office of Personnel Management		43,168	43,168	43,168	0
2500	National Credit Union Administration	7	14	14	14	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

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

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
2700	Federal Communications Commission		6	9	9	0
2800	Social Security Administration		25,866	44,478	44,478	0
2900	FEDERAL TRADE COMMISSION		1,599	1,167	1,167	0
3100	U. S. Nuclear Regulatory Commission		1,044	1,148	1,148	0
3300	Smithsonian Institution		91	24	24	0
3400	INTERNATIONAL TRADE COMMISSION		0	1	1	0
3600	DEPARTMENT OF VETERANS AFFAIRS		5,432	5,192	5,192	0
4500	U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.		2	1	1	0
4700	General Services Administration		53,136	49,635	49,635	0
4900	National Science Foundation		144	140	140	0
5000	Securities and Exchange Commission		11,505	7,992	7,992	0
5100	Federal Deposit Insurance Corporation		1,242	3,155	3,155	0
5600	CENTRAL INTELLIGENCE AGENCY		23,982	33,669	33,669	0
6100	CONSUMER PRODUCT SAFETY COMMISSION		166	36	36	0
6300	NATIONAL LABOR RELATIONS BOARD		28	227	227	0
6400	Tennessee Valley Authority		245	289	289	0
6500	FEDERAL MARITIME COMMISSION		9	13	13	0
6800	Environmental Protection Agency		25,067	27,028	27,028	0
6900	Department of Transportation		6,818	5,022	5,022	0
7000	Department of Homeland Security		263,550	329,924	329,924	0

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST Fiscal Year: 2012 Period: SEPTEMBER

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

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

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
7200	Agency for International Development		2,322	7,379	7,379	0
7300	Small Business Administration		322	164	164	0
7500	Department of Health and Human Services		231,337	233,050	233,050	0
8000	National Aeronautics and Space Administration		435	594	594	0
8300	Export-Import Bank of the United States		13	15	15	0
8600	Department of Housing and Urban Development		1,038	408	408	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		4	176	176	0
8900	Department of Energy		4,871	5,917	5,917	0
9000	SELECTIVE SERVICES SYSTEM		372	82	82	0
9100	Department of Education		643	136	136	0
9500	Independent and Other Agencies		17,018	15,076	15,076	0
9999	Unidentified		(36,270)	19,656	19,656	0
DE00	Department of Defense		728,995	807,249	807,249	0
	Total		(1,774,289)	(1,982,047)	(1,982,047)	0

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

Statement: STATEMENT OF NET COST
Entity: 1500 - Department of Justice
 Amounts presented as debits and credits()
 I = Inactive Line
Agency FS Status CP Line Description
 NCS Federal Securities Interest Revenue (exchange)
Account Type NB
 ER C
Reported in: THOUSANDS
Period: SEPTEMBER
Decimal Point: ZERO
Variance:
 0 0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		155	222	222	0
	Total		(155)	(222)	(222)	0

Agency FS Status CP Line Description	Account Type NB	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
NCS Benefit Program Costs	D	GC	2,914,550	2,834,411	0
	Variance:		0		0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1601	Department of Labor		120,220	118,682	118,682	0
2400	Office of Personnel Management		2,794,330	2,715,729	2,715,729	0
	Total		2,914,550	2,834,411	2,834,411	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST
Entity: 1500 - Department of Justice
 Amounts presented as debits and credits()
 I = Inactive Line
Agency FS Status CP Line Description
 NCS Borrowing and Other Interest Expense
Account Type NB
 GC D
Variance:
 0 0
Fiscal Year: 2012
Period: SEPTEMBER
Reported in: THOUSANDS
Decimal Point: ZERO

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
4700	General Services Administration		493	0	0	0
	Total		493	0	0	0

Agency FS Status CP Line Description	Account Type NB	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
NCS Buy/Sell Costs	GC D	3,015,911	2,949,301	0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
0300	LIBRARY OF CONGRESS		1,544	2,111	2,111	0
0400	GOVERNMENT PRINTING OFFICE		11,118	15,239	15,239	0
0500	GOVERNMENT ACCOUNTABILITY OFFICE		2,179	4	4	0
1200	Department of Agriculture		21,114	22,041	22,041	0
1300	Department of Commerce		44,023	45,283	45,283	0
1400	Department of the Interior		2,580	6,672	6,672	0
1601	Department of Labor		3,473	5,477	5,477	0
1800	United States Postal Service		21,423	20,811	20,811	0
1900	Department of State		272,762	248,031	248,031	0
2000	Department of the Treasury		19,711	17,794	17,794	0
2400	Office of Personnel Management		58,638	51,178	51,178	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2012 **Period:** SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS **Decimal Point:** ZERO

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

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
2700	Federal Communications Commission		(42)	250	250	0
2800	Social Security Administration		21	111	111	0
3100	U. S. Nuclear Regulatory Commission		8	8	8	0
3300	Smithsonian Institution		4	6	6	0
3600	DEPARTMENT OF VETERANS AFFAIRS		626	2,622	2,622	0
4100	MERIT SYSTEMS PROTECTION BOARD		135	0	0	0
4500	U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.		23	27	27	0
4600	APPALACHIAN REGIONAL COMMISSION		322	20	20	0
4700	General Services Administration		2,094,120	1,984,798	1,984,798	0
4900	National Science Foundation		421	276	276	0
5000	Securities and Exchange Commission		(90)	181	181	0
5100	Federal Deposit Insurance Corporation		0	11	11	0
5600	CENTRAL INTELLIGENCE AGENCY		70,593	57,171	57,171	0
6200	OFFICE OF SPECIAL COUNSEL		53	0	0	0
6800	Environmental Protection Agency		109	210	210	0
6900	Department of Transportation		23,557	33,598	33,598	0
7000	Department of Homeland Security		150,153	147,298	147,298	0
7200	Agency for International Development		227	41	41	0
7300	Small Business Administration		529	0	0	0
7500	Department of Health and Human Services		30,079	36,074	36,074	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST **Fiscal Year:** 2012 **Period:** SEPTEMBER

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

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

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
8000	National Aeronautics and Space Administration	43	43	43	43	0
8600	Department of Housing and Urban Development	2,155	22	22	22	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.	6,463	14,430	14,430	14,430	0
8900	Department of Energy	40,275	40,758	40,758	40,758	0
9100	Department of Education	1,830	115	115	115	0
9300	FEDERAL MEDIATION AND CONCILIATION SVC.	62	3	3	3	0
9500	Independent and Other Agencies	28,662	6,928	6,928	6,928	0
9900	Treasury General Fund	8	0	0	0	0
9999	Unidentified	(13,176)	(6,151)	(6,151)	(6,151)	0
DE00	Department of Defense	120,176	195,810	195,810	195,810	0
	Total	3,015,911	2,949,301	2,949,301	2,949,301	0

Agency FS	Status	CP Line Description	Account Type	NB	2012-SEPTEMBER	2011-SEPTEMBER
NCS		Imputed Costs	GC	D	878,014	998,485
						Variance: 0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		39,181	71,539	71,539	0
2400	Office of Personnel Management		838,833	926,946	926,946	0
	Total		878,014	998,485	998,485	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST **Period:** SEPTEMBER

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

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

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
NCS		Other Expenses (without reciprocals)	GC	D	708,381	696,463
				Variance:	0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		708,381	696,463	696,463	0
Total			708,381	696,463	696,463	0

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2012 **Period:** SEPTEMBER

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

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

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
SCNP		Accrual for Amounts to be Collected for Others and Transferred to the General Fund	CF	D	73	0	2
			Variance:				
Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes	
9900	Treasury General Fund		73	2	2		
	Total		73	2	2		

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
SCNP		Collections for Others Transferred to the General Fund	CF	D	5,126	4,611	4,611
			Variance:				
Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes	
9900	Treasury General Fund		5,126	4,611	4,611		
	Total		5,126	4,611	4,611		

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION Fiscal Year: 2012 Period: SEPTEMBER

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

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

Agency FS	SCNP	Status	CP Line Description	Account Type	CF	NB	D	2012-SEPTEMBER	2011-SEPTEMBER	Variance:	2012-SEPTEMBER	2011-SEPTEMBER	Line item Changes
				CF		D		122,742	132,753	0	122,742	132,753	
			Nonexpenditure Transfers-out of unexpended appropriations and financing sources										
Trading Partner			Status										
1300			Department of Commerce		6,500			1,243			1,243		0
1900			Department of State		0			5,700			5,700		0
7000			Department of Homeland Security		0			8			8		0
9500			Independent and Other Agencies		5,938			11,976			11,976		0
9999			Unidentified		110,304			113,826			113,826		0
			Total		122,742			132,753			132,753		0

Agency FS	SCNP	Status	CP Line Description	Account Type	CF	NB	D	2012-SEPTEMBER	2011-SEPTEMBER	Variance:	2012-SEPTEMBER	2011-SEPTEMBER	Line item Changes
				CF		D		23,230	13,360	0	23,230	13,360	
			Transfers-out Without Reimbursement										
Trading Partner			Status										
1200			Department of Agriculture		130			66			66		0
1300			Department of Commerce		174			0			0		0
1400			Department of the Interior		11			3			3		0
1800			United States Postal Service		49			23			23		0
1900			Department of State		312			165			165		0
2000			Department of the Treasury		0			21			21		0
4700			General Services Administration		7			140			140		0
5600			CENTRAL INTELLIGENCE AGENCY		9			0			0		0

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION Fiscal Year: 2012 Period: SEPTEMBER

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

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

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
6900	Department of Transportation		0	13	13	0
7000	Department of Homeland Security		17,115	32	32	0
7500	Department of Health and Human Services		3	0	0	0
8900	Department of Energy		21	3,043	3,043	0
9999	Unidentified		4	7,161	7,161	0
DE00	Department of Defense		5,395	2,693	2,693	0
	Total		23,230	13,360	13,360	0

Agency FS	Status	CP Line Description	Account Type	NB	2012-SEPTEMBER	2011-SEPTEMBER
SCNP		Federal Securities Interest Revenue (nonexchange)	F	C	3,327	4,596
						Variance: 0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		3,327	4,596	4,596	0
	Total		(3,327)	(4,596)	(4,596)	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2012 **Period:** SEPTEMBER

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

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

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
SCNP		Imputed Financing Source	F	C	878,014	998,485
				Variance:	0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		39,181	71,537	71,537	0
2400	Office of Personnel Management		838,833	926,948	926,948	0
	Total		(878,014)	(998,485)	(998,485)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
SCNP		Nonexpenditure transfers-in of unexpended appropriations and financing sources	F	C	562,608	647,327
				Variance:	0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1900	Department of State		0	81,339	81,339	0
7000	Department of Homeland Security		4,000	4,000	4,000	0
9500	Independent and Other Agencies		448,304	428,161	428,161	0
9999	Unidentified		110,304	113,827	113,827	0
DE00	Department of Defense		0	20,000	20,000	0
	Total		(562,608)	(647,327)	(647,327)	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION		Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500 - Department of Justice	Reported in: THOUSANDS	Decimal Point: ZERO	
Amounts presented as debits and credits() I = Inactive Line			
<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>2012-SEPTEMBER</u>
SCNP		Other budgetary financing sources	(40,000)
			(26,000)
		Variance:	0
Trading Partner	Name	2011-SEPTEMBER	Line item Changes
9900	Treasury General Fund	(40,000)	0
	Total	40,000	26,000
<hr/>			
<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>2011-SEPTEMBER</u>
SCNP		Transfers-in Without Reimbursement	10,607
			57,916
		Variance:	0
Trading Partner	Name	2011-SEPTEMBER	Line item Changes
1200	Department of Agriculture	0	24
1300	Department of Commerce	22	30
1400	Department of the Interior	33	0
1601	Department of Labor	0	44
1900	Department of State	0	10
2000	Department of the Treasury	7	573
3300	Smithsonian Institution	3	0
3600	DEPARTMENT OF VETERANS AFFAIRS	18	141
4700	General Services Administration	0	686
6900	Department of Transportation	824	0
7000	Department of Homeland Security	1,773	227

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2012 **Period:** SEPTEMBER

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

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

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
8000	National Aeronautics and Space Administration		0	20	20	0
8900	Department of Energy		6	97	97	0
9500	Independent and Other Agencies		0	375	375	0
9999	Unidentified		0	7,172	7,172	0
DE00	Department of Defense		7,921	48,517	48,517	0
	Total		(10,607)	(57,916)	(57,916)	0

Agency FS	Status	CP Line Description	Account Type	NB	2012-SEPTEMBER	2011-SEPTEMBER
CUST		Other budgetary financing sources	F	C	(5,509,308)	(4,194,466)
					0	0
					0	(4,194,466)

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		(105,670)	(96,346)	(96,346)	0
1300	Department of Commerce		(3,746)	(5,103)	(5,103)	0
1400	Department of the Interior		(129,015)	(29,959)	(29,959)	0
1500	Department of Justice		(183,142)	(199,249)	(199,249)	0
1601	Department of Labor		(9,175)	(736)	(736)	0
1800	United States Postal Service		(7,675)	(4,362)	(4,362)	0
1900	Department of State		(26,613)	(8,535)	(8,535)	0
2000	Department of the Treasury		(969,585)	(249,184)	(249,184)	0
2400	Office of Personnel Management		(157,714)	(58,144)	(58,144)	0
2700	Federal Communications Commission		(310)	(14,727)	(14,727)	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

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

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
2800	Social Security Administration		(921)	(2,726)	(2,726)	0
3300	Smithsonian Institution		(8)	(190)	(190)	0
3600	DEPARTMENT OF VETERANS AFFAIRS		(125,354)	(28,703)	(28,703)	0
4700	General Services Administration		(130,087)	(88,447)	(88,447)	0
5000	Securities and Exchange Commission		(411)	(3)	(3)	0
5100	Federal Deposit Insurance Corporation		(59)	(71)	(71)	0
6000	Railroad Retirement Board		(288)	(100)	(100)	0
6400	Tennessee Valley Authority		(8)	0	0	0
6800	Environmental Protection Agency		(189,137)	(341,267)	(341,267)	0
6900	Department of Transportation		(13,674)	(7,236)	(7,236)	0
7000	Department of Homeland Security		(66,585)	(66,843)	(66,843)	0
7200	Agency for International Development		(511)	(22,233)	(22,233)	0
7300	Small Business Administration		(6,371)	(10,447)	(10,447)	0
7500	Department of Health and Human Services		(1,283,167)	(2,001,923)	(2,001,923)	0
8000	National Aeronautics and Space Administration		(725)	(3,792)	(3,792)	0
8300	Export-Import Bank of the United States		(17,264)	(24,643)	(24,643)	0
8600	Department of Housing and Urban Development		(1,129,547)	(11,099)	(11,099)	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		(29)	0	0	0
8900	Department of Energy		(3,313)	(2,093)	(2,093)	0
9100	Department of Education		(14,452)	(55,431)	(55,431)	0

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2012 **Period:** SEPTEMBER

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

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

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
9500	Independent and Other Agencies		(63,619)	(67,264)	(67,264)	0
9900	Treasury General Fund		(653,526)	(619,716)	(618,814)	(902)
DE00	Department of Defense		(217,607)	(173,894)	(173,894)	0
	Total		5,509,308	4,194,466	4,193,564	(902)

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Notes Report

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

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

Section: B	Section Name: Related Parties, External to the Reporting Entity for the Financial Report	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Related party receivables	Debit				
2		Related party payables	Credit				
3		Related party operating revenue	Credit				
4		Related party net cost of operations	Debit				
5		Related party economic dependency transactions	Debit				
6		Investments in related parties	Debit				

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Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

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Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
I = Inactive Line			
Tab: Text Data			
Line	Question	Answer	
17	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
Financial Management Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 4	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Line Item Notes

Closing Package Line Description	NB Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER	Line Item Changes
Cash and Other Monetary Assets	D 89,583 A	103,871	280,582	250,253
	Variance:	156,811	0	0
		156,811	160,670	0
Line Status Line Description		2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd
3 Other cash - not restricted		260,682		250,253
4 Other cash - restricted				
7 Foreign currency				
Total				

Threshold			
Line Description	Question	Answer	
Line Item Notes - Other cash - not restricted (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The majority of this change is due to an increase in Other Cash related project-generated funds.	

**U.S. Department of the Treasury
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Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 4	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

Section: C	Section Name: Analysis of Cash Held Outside Treasury	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER
1	Total Cash Held Outside Treasury (reported to Treas central account thru the statement of Transac/ Stat of Accountblit	Credit		
2	Agency-entered reconciling item	Credit		
3	Agency-entered reconciling item	Credit		
4	Agency-entered reconciling item	Credit		
5	Agency-entered reconciling item	Credit		
6	Agency-entered reconciling item	Credit		
7	Total cash reported in Note 2.	Debit		
8		Credit		
9		Credit		
10		Credit		
11		Credit		
12		Credit		
13	Total cash reported in Note 2.	N/A		

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

Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 4	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

**U.S. Department of the Treasury
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Note: 03	Accounts and Taxes Receivable	Fiscal Year: 2012	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					
Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts receivable, gross	131,330	140,501 A	125,898	0
		174	198 0	0	0
2	Related interest receivable - accounts receivable	-15,006	-15,269	-15,269	0
3	Penalties, fines, and administrative fees receivable	-10	-10	-10	0
4	Less: allowance for loss on accounts receivable	-876	-755	-755	0
5	Less: allowance for loss on interest receivable				0
6	Less: allowance for loss on penalties, fines, and admin. fees rec.	115,612	125,898	125,898	
	Total				

Tab: Text Data		
Line	Question	Answer
1	Describe the method(s) used to calculate the allowances on accounts receivable.	The allowance for doubtful accounts' for public receivable is estimated based on past collection experience and analysis of outstanding receivable at year-end.
3	Explain any material difference between the balance of accounts receivable and the amounts reported on the Treasury Report on Receivables.	N/A
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	Net accounts receivable 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.

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Note: 04A	Direct Loans Receivable and Mortgage Backed Securities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER		
Loans Receivable and mortgage backed securities		D	A	0	0		
			Variance:	0	0		
Line Status	Line Description			CY Long-term cost of loans	CY Net loans receivable	PY Face Value of loans outstanding	PY Long-term cost of loans
14							PY Net loans receivable
15							
16							
17							
18							
19	All other loans receivable						
	Total						

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Note: 04A	Direct Loans Receivable and Mortgage Backed Securities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

Section:	A	Section Name:	Subsidy Expense/(Income)	No Data Flag:	YES	Line Attributes:	Dollars	Decimal:	Zero
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes		
14			Debit						
15			Debit						
16			Debit						
17			Debit						
18			Debit						
19		All other loans receivable	Debit						
20		Total	N/A						

Section:	B	Section Name:	Foreclosed Assets - Balances (SFFAS No. 3, par. 91)	No Data Flag:	YES	Line Attributes:	Dollars	Decimal:	Zero
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes		
1		Balances for property held Pre-1992	Debit						
2		Balances for property held Post-1991	Debit						

Section:	C	Section Name:	Components of Loans Receivable, Net - Current Year	No Data Flag:	YES	Line Attributes:	Dollars	Decimal:	Zero
Line	Status	Line Description	NB	Federal Direct Student Loans	Electric Loans	Rural Housing Service	Federal Family Education Loan	Water and Environmental Loans	Farm Loans
1	I	Loans receivable, net - beginning of the year	Debit						
2	I	Loans disbursed (loans made)	Debit						
3	I	Loan collections (principal and interest repayments, penalties and fines)	Debit						

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Note: 04A	Direct Loans Receivable and Mortgage Backed Securities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: C	Section Name: Components of Loans Receivable, Net - Current Year	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero			
Line Status	Line Description	NB	Federal Direct Student Loans	Electric Loans	Rural Housing Service	Federal Family Education Loan	Water and Environmental Loans	Farm Loans
4	I	Debit						
5	I	Debit						
6	I	Debit						
7	I	Debit						
8	I	Debit						
9	I	Debit						
10	I	Debit						
11	I	Debit						
12	I	Debit						
13	I	Debit						
14	I	Debit						
15	I	Debit						
16	I	Debit						

Line Status	Line Description	NB	Export-Import Bank Loans	U.S. Agency for International Development	Housing and Urban Development	Telecommunications Loans	GSE Mortgage Backed Securities Purchase Program	All other loans receivable
1	I	Debit						
2	I	Debit						
3	I	Debit						

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Note: 04A	Direct Loans Receivable and Mortgage Backed Securities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: C	Section Name: Components of Loans Receivable, Net - Current Year	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero			
Line Status	Line Description	NB	Export-Import Bank Loans	U.S. Agency for International Development	Housing and Urban Development	Telecommunications Loans	GSE Mortgage Backed Securities Purchase Program	All other loans receivable
4		I	Debit					
5		I	Debit					
6		I	Debit					
7		I	Debit					
8	Interest accrued on loans	I	Debit					
9	Foreclosed property acquired	I	Debit					
10	Allowance for loss (loans, interest, and foreclosed property)	I	Debit					
11	Allowance for subsidy	I	Debit					
12		I	Debit					
13		I	Debit					
14		I	Debit					
15		I	Debit					
16	Loans receivable, net - end of the year	I	Debit					

Section: D	Section Name: Components of Loans Receivable, Net - Prior Year	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero			
Line Status	Line Description	NB	Federal Direct Student Loans	Electric Loans	Rural Housing Service	Federal Family Education Loan	Water and Environmental Loans	Farm Loans
1	Loans receivable, net - beginning of the year	I	Debit					
2	Loans disbursed (loans made)	I	Debit					
3	Loan collections (principal and interest repayments, penalties and fines)	I	Debit					

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Note: 04A	Direct Loans Receivable and Mortgage Backed Securities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section:	D	Section Name:	Components of Loans Receivable, Net - Prior Year						No Data Flag:	YES	Line Attributes:	Dollars	Rounding Method:	Thousands	Decimal:	Zero
			Federal Direct Student Loans	Electric Loans	Rural Housing Service	Federal Family Education Loan	Water and Environmental Loans	Farm Loans								
4	I															
		related to loans)														
5	I	Debit														
6	I	Debit														
7	I	Debit														
8	I	Debit														
9	I	Debit														
10	I	Debit														
11	I	Debit														
12	I	Debit														
13	I	Debit														
14	I	Debit														
15	I	Debit														
16	I	Debit														
		Loans receivable, net - end of the year														

Line	Status	Line Description	NB	U.S. Agency for International Development	Housing and Urban Development	Telecommunications Loans	GSE Mortgage Backed Securities Purchase Program	All other loans receivable
1	I	Loans receivable, net - beginning of the year	Debit					
2	I	Loans disbursed (loans made)	Debit					
3	I	Loan collections (principal and interest repayments, penalties and fines related to loans)	Debit					

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Note: 04A	Direct Loans Receivable and Mortgage Backed Securities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section:	D	Section Name:	Components of Loans Receivable, Net - Prior Year	No Data Flag:	YES	Line Attributes:	Dollars	Rounding Method:	Thousands	Decimal:	Zero
Line Status	Line Description	NB	Export-Import Bank Loans	U.S. Agency for International Development	Housing and Urban Development	Telecommunications Loans	GSE Mortgage Backed Securities Purchase Program	All other loans receivable			
4	I	Debit									
5	I	Debit									
6	I	Debit									
7	I	Debit									
8	I	Interest accrued on loans									
9	I	Foreclosed property acquired									
10	I	Allowance for loss (loans, interest, and foreclosed property)									
11	I	Allowance for subsidy									
12	I	Debit									
13	I	Debit									
14	I	Debit									
15	I	Debit									
16	I	Loans receivable, net - end of the year									

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

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Note: 04B	Loan Guarantees	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER	Line Item Changes
Loan Guarantee Liabilities		C	L	0	0	0
			Variance:	0	0	0
Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd		Line Item Changes
13						
14						
15						
16						
17						
18	All other loan guarantee liabilities					
	Total					

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Note: 04B	Loan Guarantees	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
	I = Inactive Line		

Tab: Other Notes Info.													
Section:	A	Section Name:	Other Related Information	No Data Flag:	YES	Line Attributes:	Dollars	Rounding Method:	Thousands	Decimal:	Zero		
Line	Status	Line Description	NB	CY Face Value of Loans Outstanding	D	CY Amount Guaranteed by the Government	D	CY Subsidy Expense	D	PY Face Value of Loans Outstanding	D	PY Subsidy Expense	D
13			N/A										
14			N/A										
15			N/A										
16			N/A										
17			N/A										
18		All other loans guarantee liabilities	N/A										
19		Total:	N/A										
Tab: Text Data										No Data Flag: YES			
Line	Question												
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.												
	Answer												

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Note: 05 Inventories and Related Property **Fiscal Year:** 2012 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** PAR Notes 7 and 8
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	2011 - SEPTEMBER	Line Item Changes
	Inventories and Related Property	D179,519 A	372,738	\$19,520	0	343,635	0
		Variance:					Decimal: Zero
Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	2011 - SEPTEMBER	Line Item Changes	
1	Gross Inventory - balance beginning of year	604,403	685,435	685,435	0	0	
2	Prior-period adjustment (not restated)	79,909	70,775	70,775	0	0	
3	Capitalized acquisitions from the public	-716,728	-862,991	-862,991	0	0	
4	Capitalized acquisitions from Government agencies	-28,602	-29,103	-29,103	0	0	
5	Inventory sold or used	311,720	343,635	343,635	0	0	
6	Total allowance for inventories and related property						
	Total						

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Note: 05 Inventories and Related Property
Entity: 1500 Department of Justice
Status: Complete
Fiscal Year: 2012
Agency Notes: PAR Notes 7 and 8
Period: SEPTEMBER
The accompanying notes are an integral part of these financial statements.
 I = Inactive Line

Section: A		Section Name: Inventories and Related Property		152,398	Line Attributes: Dollars	0	Line Item Changes	Decimal: Zero
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes	Decimal: Zero
1		Inventory purchased for sale	Debit					
2		Inventory held in reserve for future sale to the public	Debit					
3		Inventory and operating materials and supplies held for repair	Debit	30,562	27,087	27,087	0	
4		Inventory - excess, obsolete, and unserviceable	Debit	17,640	18,669	18,669	0	
5		Operating materials and supplies held for use	Debit					
6		Operating materials and supplies held in reserve for future use	Debit					
7		Operating materials and supplies, obsolete, and unserviceable	Debit					
8		Stockpile materials	Debit	147,297	174,584	174,584	0	
9		Stockpile materials held for sale	Debit	28,602	29,103	29,103	0	
10		Forfeited property	Debit					
11		Other related property	Debit					
12		Total allowance for inventories and related property	Credit	311,720	343,635	343,635	0	
13		Total inventories and related property, net	N/A					

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Note: 05 Inventories and Related Property **Fiscal Year:** 2012 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** PAR Notes 7 and 8
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: A	Section Name: Inventory Yearend Balances by Category Type	Line Attributes: Dollars	Decimal: Zero
Threshold			
Line Description	Question	Answer	
Other Notes Info - Inventory - excess, obsolete, and unserviceable (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This change is due to normal operations.	
		0	
Section: B	Section Name: Capital Acquisitions From Government Agencies by Trading Partner	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2012 - SEPTEMBER
1	General Services Administration	Debit	70,773
2	Department of Defense	Debit	2
3	Department of Justice	Debit	
4	National Aeronautics and Space Administration	Debit	70,775
5	All other departments	Debit	79,909
6	Total Capitalized Assets from Federal Agencies	N/A	
			Previously Rptd
			Line Item Changes
			0

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Note: 05 Inventories and Related Property **Fiscal Year:** 2012 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** PAR Notes 7 and 8
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line
 0

Section:	C	Section Name:	Other Property	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Attributes: Dollars	Decimal: Zero
			4,385,725	4,385,725			Thousands	
			174,584	174,584			Rounding Method: Thousands	
Line Status	Line Description	NB	2012 - SEPTEMBER		2011 - SEPTEMBER		Line Item Changes	
1	Seized property	Debit						
2	Forfeited property	Debit						
3	Goods held under price support and stabilization programs	Debit						

Section: D **Section Name:** Other Property **Number:** 109,031,0000
 31,250,0000 **2012 - SEPTEMBER** **2011 - SEPTEMBER** **Previously Rptd** **Line Attributes: Units** **Decimal: Zero**
 27,546.0000

Section:	D	Section Name:	Other Property	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Attributes: Units	Decimal: Zero
			109,031,0000	109,031,0000			Units	
			27,546.0000	27,546.0000			Rounding Method: Thousands	
Line Status	Line Description	NB	2012 - SEPTEMBER		2011 - SEPTEMBER		Line Item Changes	
1	Seized property	N/A						
2	Forfeited property	N/A						
3	Goods held under price support and stabilization programs	N/A						

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Note: 05	Inventories and Related Property	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Notes 7 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data

Line	Question	Answer
1	Method used to calculate allowance for each category of inventory.	An allowance for inventory valuation and obsolescence is recorded for anticipated inventory losses of contracts where the current estimated cost to manufacture the item exceeds the total price as well as estimated losses for inventories that may not be utilized in the future.
2	Significant accounting principles and methods of applying those principles.	N/A
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	Inventory is maintained primarily for the manufacture of goods for sale to customers. This inventory is composed of three categories: Raw Materials, Work in Process, and Finished Goods. Raw material inventory value is based upon moving average costs. Inventories are valued at the lower of average cost or market value (LCM) and include materials, labor and manufacturing overhead. Market value is calculated on the basis of the contractual or anticipated selling price, less allowance for administrative expenses. DOJ values its finished goods and sub-assembly items at a standard cost that is periodically adjusted to approximate actual cost. DOJ has established inventory allowances to account for LCM adjustments and obsolete items that may not be utilized in future periods. Additional inventories consist of new and rehabilitated office furniture, equipment and supplies used for the repair of airplanes: administrative supplies and materials, commissary sales to inmates (sundry items), metals, plastics, electronics, graphics, and optics.

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 9	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER			
Line	Status	Line Description	CY PP&E	CY Accum. Depr.	CY Net PP&E	PY PP&E	PY Accum. Depr.	PY Net PP&E
1		Property, Plant and Equipment	17,231,687	7,013,917	10,217,770	10,217,770	6,390,870	9,741,154
				-687	1,006,000	16,551	0	Decimal: 260
					1,006,000	16,551	0	16,342
2		PP&E - balance beginning of year	843,795		843,795	1,023,422		1,023,422
3		Prior-period adjustments (not restated)	230,403		230,403	229,207		229,207
4		Capitalized acquisitions from the public	-377,456	-307,027	-70,429	-239,463	-323,625	84,162
5		Capitalized acquisitions from Government agencies	9,514		9,514	69,946		69,946
6		Deletions from the Balance Sheet		1,045,915	-1,045,915		946,463	-946,463
7		Revaluations						
8		Stewardship reclassifications	17,938,261	7,752,117	10,186,144	17,231,687	7,013,917	10,217,770
9		Depreciation/amortization						
		Total						

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 9	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.		0		Line Attributes: Dollars		Decimal: Zero	
Section: A	Section Name: Cost of PP&E for each category	10,432,111	10,432,111	Rounding Method: Thousands			
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Debit	Buildings, structures, and facilities (including improvement to land)		2,864,533	2,731,773	2,731,773	0
2	Debit	Furniture, fixtures, and equipment (including aircraft ships, vessels, small boats, and vehicles)		668,901	894,755	894,755	0
3	Debit	Construction in progress		184,622	193,042	193,042	0
4	Debit	Land and Land Rights		1,669,848	1,535,874	1,535,874	0
5	Debit	Internal use software		93,139	105,246	105,246	0
6	Debit	Assets under capital lease		1,498,657	1,338,886	1,338,886	0
7	Debit	Leasehold improvements					
8	Debit	Other property, plant and equipment		17,938,261	17,231,687	17,231,687	
9	N/A	Total property, plant and equipment					

Threshold	Line Description	Question	Answer
Other Notes Info - Construction in progress (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This is due to normal operations.	
Other Notes Info - Assets under capital lease (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The decrease in Assets under capital leases is related to an USMS airplane hangar lease (20 year term) that expired and was not renewed.	

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 9	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: A	Section Name: Cost of PP&E for each category	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero		
Threshold						
Line Description Other Notes Info - Leasehold improvements (2012 - SEPTEMBER)	Question Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Answer This is due to normal operation.				
		0				
Section: B	Section Name: Accumulated Depreciation/Amortization	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero		
Line Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Buildings, structures, and facilities (including improvements to land)	Credit	4,804,025	4,435,987	4,435,987	0
			1,604,269	1,514,955	1,514,955	
2	Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Credit	455,763	287,106	287,106	0
			53,503	61,623	61,623	0
3	Internal use software	Credit	834,557	714,246	714,246	0
4	Assets under capital lease	Credit				
5	Leasehold improvements	Credit				
6	Other property, plant, and equipment	Credit	-7,752,117	-7,013,917	-7,013,917	0
7	Total accumulated depreciation/amortization	N/A				

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Note: 06 Property, Plant, and Equipment	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500 Department of Justice	Agency Notes: PAR Note 9	
Status: Complete		
The accompanying notes are an integral part of these financial statements.		
I = Inactive Line		
0		

Section:	C	Section Name: Intragovernmental Capitalized acquisitions amounts	185,021	15,398	Line Attributes: Dollars	Decimal: Zero
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd
1		General Services Administration	Debit			
2		Department of Defense	Debit	13,355	2,052	2,052
3		Department of the Interior	Debit		20	20
4		Department of Justice	Debit			
5		National Aeronautics and Space Administration	Debit	34,171	26,716	26,716
6		All other departments	Debit			
7		Total capitalized assets from Federal agencies	N/A	230,403	229,207	229,207
Section: D		Section Name: Gain/Loss on Sale/Disposition		23,544	23,544	23,544
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd
1		Gain/loss on sale/disposition of property, plant and equipment	Credit			

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 9	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

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Note: 07	Debt and Equity Securities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
Debt and Equity Securities	D	A	0	0	0	Decimal: Zero
Variance:			0	0	0	Rounding Method: Thousands
Line Status			2012 - SEPTEMBER	2011 - SEPTEMBER		
1 Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9); Non-U.S. Government Securities						
2 Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9); Commercial Securities						
3 Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9); Mortgage/asset backed Securities						
4 Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9); Corporate and other bonds						
5 All other Fixed Income/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9); All Other fixed/debt securities						
6 Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9); Common Stocks						
7 Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9); Unit Trusts						
8 Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9); All Other Equity						

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Note: 07	Debt and Equity Securities	Fiscal Year:	2012	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A		
Status: Complete	The accompanying notes are an integral part of these financial statements.				
		I = Inactive Line			
Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
9	Securities				
	Other				
	Total				

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Note: 07 Debt and Equity Securities **Fiscal Year:** 2012 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** N/A
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Tab: Other Notes Info.

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

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Note: 07	Debt and Equity Securities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Line	Status	Line Description	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	Line Attributes: Dollars	
										No Data Flag: YES	Rounding Method: Thousands
1		Fixed/Debt Securities: Non-US Government securities	N/A								Decimal: Zero
2		Fixed/Debt Securities: Commercial securities	N/A								
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A								
4		Fixed/Debt Securities: Corporate and other bonds	N/A								
5		Fixed/Debt Securities: All other fixed income/debt securities	N/A								
6		Equity Securities: Common stocks	N/A								
7		Equity Securities: Unit trusts	N/A								
8		Equity Securities: All other equity securities	N/A								
9		Other	N/A								
10		Total Available-for-Sale Securities	N/A								

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Note: 07	Debt and Equity Securities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

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Note: 07	Debt and Equity Securities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: D	Section Name: Other Information	2011 - SEPTEMBER	2012 - SEPTEMBER	2011 - SEPTEMBER	2012 - SEPTEMBER	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB		Previously Rptd	Rounding Method: Thousands	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 transfers of securities from available-for-sale into trading	Debit					
5	Gross losses included in earnings from transfers of securities from available-for-sale into trading	Credit					
6	Net unrealized holding gain on available-for-sale securities included in accumulated other comprehensive income	Debit					

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Note: 07	Debt and Equity Securities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: D	Section Name: Other Information	No Data Flag: YES	2011 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2011 - SEPTEMBER	2012 - SEPTEMBER	Line Item Change	Rounding Method: Thousands	
7	Net unrealized holding loss on available-for-sale securities included in accumulated other comprehensive income	Credit					
8	Amount of gains/losses reclassified out of accumulated other comprehensive income into earnings for the period	Debit					
9	Portion of trading gains/losses that relates to trading securities still held at the reporting date	Debit					
10	Net carrying amount of sold/transferred held-to-maturity securities (FASB ASC 320-10-50-10)	Debit					
11	Net gain/loss in accum. other comp. income for any derivative that hedged the forecasted acquisition of HTM security	Debit					

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Note: 07	Debt and Equity Securities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		
Tab: Text Data			
Line	Question	No Data Flag: YES	Answer
1	Provide a description of the amounts reported on the "Line Item Notes" tab for lines 5, 8 and 9.		
2	Provide a description of the amounts reported on the "Other Notes Infor" tab for lines 5, 8 and 9 in Sections A through C.		
3	Provide the basis on which the cost of a security sold or the amount reclassified out of accumulated other comprehensive income into earnings was determined (FASB ASC 320-10-50-9).		
4	Provide the circumstances leading to the decision to sell or transfer the security for held-to-maturity securities (FASB ASC 320-10-50-10).		
5	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.		

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Note: 08	Other Assets	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Balance Sheet	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Line Item Notes		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER	Line Item Changes
Closing Package Line Description						
Other Assets		760,870		1,085,749	0	Thousands
			Variance:	1,085,749	0	Decimal: Zero
Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previous Rptd	Line Item Changes	
1	Advances and prepayments	766,455	1,085,749	1,085,749	0	
4	Regulatory Assets					
3	Other assets					
	Total					

Threshold	Line Description	Question	Answer
	Line Item Notes - Advances and prepayments (2011 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	N/A
	Line Item Notes - Advances and prepayments (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The decrease is primarily related to State and Local Law Enforcement Assistance Programs where actual expenses recognized on the grants exceeded the new advances.

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 Sheets, consist primarily of funds disbursed to grantees in excess of total expenditures made by those grantees 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 employee for official travel. Travel advances are limited to meals and incidental expense expected to be incurred by the employees during official travel. Payments in advance of the receipt of goods and services are recorded as prepaid charges at the time of payments are recognized as expenses when the goods and services are received.
2		Provide a description and related amounts for balances that exceed \$1 billion in the line titled "Other Assets" on the "Line Item Notes" tab.	N/A
3		Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 09	Accounts Payable	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Balance Sheet	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	
Tab: Line Item Notes			
Closing Package Line Description			
Accounts Payable	NB	Account Type	2012 - SEPTEMBER
	2,504,820		2011 - SEPTEMBER
	4,108,056	4,108,056	2,504,820
	4,108,056	-4,108,056	2,504,820
		Variance:	
		2,504,820	
Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER
I	Accounts Payable		
	Total		
Threshold			
Line Description			
Line Item Notes - Accounts Payable (2012 - SEPTEMBER)			
		Question	Answer
		Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This increase is primarily due to the reactivation of the September 11th Victim Compensation Fund of 2001 and the recognition of the related unfunded liabilities.

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Note: 09	Accounts Payable	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Balance Sheet	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

Section: A	Section Name: Interest	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	
Line Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER
1	Interest accrued and owed to others	N/A	C	C
			Previously Rptd	Line Item Changes
			C	D

Tab: Text Data	No Data Flag: YES
Line	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

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Note: 10B Treasury securities held by the Government trust, revolving, and special funds
Entity: 1500 Department of Justice
Fiscal Year: 2012
Period: SEPTEMBER
Agency Notes: Note 5
Status: Complete
The accompanying notes are an integral part of these financial statements.
 I = Inactive Line

Section: A		Section Name: Investments in Federal Debt securities		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized discount C	CY Unamortized premium D	CY Net Investment	PY Par Value of the investment D	PY Unamortized discount C
23			N/A	6,213,793	237 Discount C	160	6,213,716	6,919,892	405
24			N/A		-237	160			-405
25			N/A	6,213,793			6,213,716	6,919,892	
26		All other programs and funds	N/A						
27		Total	N/A						

Section: B		Section Name: Fiduciary Funds - Treasury Securities Held by Deposit Funds (or Held by Non-Federal Custodians) with Fiduciary Activity		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized discount C	CY Unamortized premium D	CY Net Investment	PY Par value of the investment D	PY Unamortized discount C
23			N/A						
24			N/A	268			6,919,755		
25			N/A				6,919,755		
26		All other programs and funds	N/A						
27		Total	N/A						

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Note: 10B Treasury securities held by the Government trust, revolving, and special funds
Entity: 1500 Department of Justice
Status: Complete
Fiscal Year: 2012
Agency Notes: Note 5
Period: SEPTEMBER
I = Inactive Line
The accompanying notes are an integral part of these financial statements.

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

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Note: 10B Treasury securities held by the Government trust, revolving, and special funds
Entity: 1500 Department of Justice
Status: Complete
Fiscal Year: 2012
Agency Notes: Note 5
Period: SEPTEMBER
I = Inactive Line
The accompanying notes are an integral part of these financial statements.

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

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Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 5	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

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

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Note: 11 Federal Employee and Veteran Benefits Payable **Fiscal Year:** 2012 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** PAR Balance Sheet
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER	Line Item Changes
Federal Employee and Veteran Benefits Payable		C	L	1,499,368	1,373,244	Decimal: Zero
Variance:				0	0	Rounding Method: Thousands
Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd		
1	Pension and accrued benefits					
2	Post-retirement health and accrued benefits					
3	Veteran's compensation and burial benefits					0
4	Life Insurance and accrued benefits					0
5	FECA Benefits					
6	Liability for other retirement and postemployment benefits					
	Total			1,499,368	1,373,244	1,373,244

Threshold

Line Description	Question	Answer
Line Item Notes - Liability for other retirement and postemployment benefits (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year (unaudited).	This change is related to normal operations.

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Note: 11 Federal Employee and Veteran Benefits Payable **Fiscal Year:** 2012 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** PAR Balance Sheet
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name:	2012 - SEPTEMBER	2011 - SEPTEMBER	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line	Status	Line Description	NB	Previously Rptd	Rounding Method: Thousands	
1		Pension and accrued benefits liability- beginning of period	Credit			
2		Prior-period adjustments(not restated)	Credit			
3		Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit			
4		Normal Costs (SFFAS No. 5, par. 72)	Credit			
5		Interest on pension liability during the period	Credit			
6		Prior (and past) service cost (from the initiation of a new plan)	Credit			
7		Actuarial (gains)/losses (from experience) (SFFAS No. 33, par. 22)	Credit			
8		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, par. 22)	Credit			
9		Other	Credit			
10		Total pension expense (SFFAS No. 5, par.72)	N/A			
11		Less Benefits Paid	Debit			

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Balance Sheet	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: A	Section Name: Pension and Accrued Benefits Liability-To be completed for the amount entered for pension and accrued benefits in the "Line Item Notes" tab	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER
12	Pension and Accrued Benefits Liability-end of period	N/A		
			Previously Rptd	Line Item Changes

Section: B	Section Name: Pension Liability Long-Term Significant Assumptions Used in 2012 and 2011 Valuation	No Data Flag: YES	Line Attributes: Percent	Decimal: Zero
Line Status	Line Description	NB	2012 - SEPTEMBER	2011 - 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		
			Previously Rptd	Line Item Changes

Section: C	Section Name: Postretirement Health and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER
1	Postretirement health and accrued benefits liability-beginning of period (SFFAS No. 5, par.88)	Credit		
2	Prior-period adjustments (not restated)	Credit		
3	Prior (and past) service costs from plan amendments (or the initiation of	Credit		
			Previously Rptd	Line Item Changes

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Note: 11 Federal Employee and Veteran Benefits Payable **Fiscal Year:** 2012 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** PAR Balance Sheet
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: C	Section Name: Postretirement Health and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero		
Line Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
4	a new plan) during the period					
5	Normal costs	Credit				
6	Interest on liability	Credit				
6	Change in medical cost trend rate assumption	Credit				
7	(gains)/losses Actuarial	Credit				
8	(gains)/losses (from experience)	Credit				
9	Actuarial (gains)/losses (from assumption changes)	Credit				
10	Other	Credit				
11	Total postretirement health benefits expense	N/A				
12	Less claims paid	Debit				
	Postretirement health and accrued benefits liability-end of period	N/A				
Section: D	Section Name: Postretirement Health Liability Significant Assumptions Used in Determining the 2012 and 2011 Valuation	No Data Flag: YES	Line Attributes: Percent			
Line Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Rate of Interest	N/A				
2	Ultimate rate of health care cost trend	N/A				
3	Single equivalent rate of health care cost trend	N/A				

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Note: 11 Federal Employee and Veteran Benefits Payable **Fiscal Year:** 2012 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** PAR Balance Sheet
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: F	Section Name: Other	No Data Flag: YES	Previously Rptd	2011 - SEPTEMBER	2012 - SEPTEMBER	Line Attributes: Dollars	Line Attributes: Percent
Line Status	Line Description	NB	2011 - SEPTEMBER	2012 - SEPTEMBER	Line Attributes: Dollars	Line Attributes: Percent	Decimal: Zero
Rounding Method: Thousands							
Line Item Changes							
1	Non-marketable Treasury securities held by Thrift Savings Plan (TSP) Fund	Debit					
2	Total assets of pension (SFFAS No.5, par. 68)	Debit					
3	Market value of investments in market-based and marketable securities included in line 2	Debit					
4	Total assets of other retirement benefit plans (SFFAS No. 5, par. 85)	Debit					
5	Market value of investments in market-based and marketable securities included in line 4 (SFFAS no. 5, par.85)	Debit					
Section: K Section Name: Workers' Compensation Benefits (to be completed by DOL)							
4	2015	N/A			COLA		CPIM
5	I 2016+	N/A					
6	2016	N/A					
7	2017+	N/A					

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Balance Sheet	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section:	N	Section Name:	Veteran's Compensation and Burial Benefits (to be completed by the Department of Veterans Affairs)		No Data Flag:	YES	Line Attributes:	Dollars	Decimal:	Zero
Line	Status	Line Description	NB	CY Compensation	CY Burial	CY Total	PY Compensation	PY Burial	PY Total	
1		Veterans compensation and burial benefits liability - beginning of period	Credit							
2		Prior-period adjustments (not restated)	Credit							
3		Interest on the liability	Credit							
4		Prior (and past) service costs from program amendments (or the initiation of a new program) during the period	Credit							
5		Actuarial (gains)/losses (from experience)	Credit							
6		Actuarial (gains)/losses (from assumption changes)	Credit							
7		Other	Credit							
8		Total current year expenses	N/A							
9		Less benefits paid	Debit							
10		Veterans compensation and burial benefits liability - end of period	N/A							

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Note: 11 Federal Employee and Veteran Benefits Payable **Fiscal Year:** 2012 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** PAR Balance Sheet
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section:	O	Section Name:	Civilian Life Insurance and Accrued Benefits (to be completed only by OPM)	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Attributes: Dollars	Line Item Changes	Decimal: Zero
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER		Rounding Method: Thousands		
1		Actuarial accrued life insurance benefits liability - beginning of period	Credit						
2		Prior-period adjustments (not restated)	Credit						
3		New entrant expense	Credit						
4		Interest on life insurance liability during the period	Credit						
5		Actuarial (gains)/losses (from experience) (SFFAS No. 33, par. 22)	Credit						
6		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, par. 22)	Credit						
7		Other	Credit						
8		Total life insurance expense	N/A						
9		Less costs paid	Debit						
10		Actuarial accrued life insurance benefits liability - end of period	N/A						

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Balance Sheet	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: P	Section Name: Civilian Actuarial Life Insurance Liability (to be completed only by OPM)	No Data Flag: YES	Line Attributes: Percent
Line Status	Line Description	NB	2012 - SEPTEMBER
1	Rate of interest	N/A	2011 - SEPTEMBER
2	Rate of increases in salary	N/A	

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of interest	N/A				
2		Rate of increases in salary	N/A				

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Balance Sheet	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 12/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	2012 - SEPTEMBER	2011 - SEPTEMBER	Line Item Changes
Environmental and Disposal Liabilities		C	L	74,441	72,709	0
			Variance:	0	0	0
Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd		
10						0
11		74,441		72,709		0
12						0
13		74,441		72,709		0
14	Other Environmental and Disposal Liabilities					
	Total					

Threshold

Line Description

Line Item Notes - Other Environmental and Disposal Liabilities (2012 - SEPTEMBER)

Question

Please enter a description for any amounts over \$50 million.

Answer

The Bureau of Prisons (BOP) operates firing ranges on 66 of the sites where its institutions are located. Use of these firing ranges generates waste consisting primarily of lead shots and spent rounds from rifles, shotguns, pistols, and automatic weapons. In addition, BOP and the Federal Bureau of Investigation (FBI) recognized the estimated total clean-up cost for friable and non-friable asbestos for some of their facilities.

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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 12/BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

Section: A	Section Name: Other Related Information	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	
Line Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER
1	Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	Debit		
			Line Item Changes	

Tab: Text Data

Line	Question	Answer
1	List the applicable laws and regulations covering cleanup requirements	Per SFFAS No. 5, Accounting for Liabilities of the Federal Government, SFFAS No. 6, Accounting for Property, Plant, and Equipment, and Technical Release No. 2 Determining Probable and Reasonably Estimable for Environmental Liabilities in the Federal Government, Technical Release No. 10, Implementation Guidance on Asbestos Cleanup Costs Associated with Facilities and Installed Equipment, and Technical Release No. 11, Implementation Guidance on Cleanup Costs Associated with Equipment, federal agencies are required to recognize liabilities for environmental clean-up costs when the future outflow or sacrifice of resources is probable and reasonably estimable.
2	Provide a description of the type of environmental and disposal liabilities identified.	The Bureau of Prisons (BOP) operates firing ranges on 66 of the sites where its institutions are located. Use of these firing ranges generates waste consisting primarily of lead shots and spent rounds from rifles, shotguns, pistols, and automatic weapons. In addition, BOP and the Federal Bureau of Investigation (FBI) recognized the estimated total clean-up cost for friable and non-friable asbestos for some of their facilities.
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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Note: 13	Benefits Due and Payable	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER	Line Item Changes
Benefits Due and Payable	C	L	0	0	Decimal: Zero
		Variance:	0	0	Rounding Method: Thousands
Line Status Line Description			2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd
Other Entitlement Benefits Due and Payable					
Total					

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.	

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Note: 14	Insurance and Guarantee Program Liabilities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Line Item Notes

Closing Package Line Description	NB 0 Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER	Line Item Changes
Insurance and Guarantee Program Liabilities	C L	0	0	0
	Variance:	0	0	0
Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd
'	Other Insurance Programs	0	0	0
o				
y				
Total				

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

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Note: 15 Other Liabilities **Fiscal Year:** 2012 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** PAR Balance Sheet, PAR Note 15
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Closing Package Line Description		NB Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER	2011 - SEPTEMBER	Line Item Changes	Decimal: Zero
Line Status	Line Description		2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd		
	Other Liabilities		556,464	6,905,485	3,729,308		
			1,467,072	1,462,403	0		
1	Deferred revenue		28,671	68,652	68,652	0	
2	Accrued wages and benefits		604,120	614,419	614,419	0	
3	Legal and other contingencies						
4	Grant payments due to State and local governments and others						
5	Other employee and actuarial liabilities		209,775	152,987	152,987	0	
6	D.C. pension liability		11,019	7,017	7,017	0	
7	Custodial liabilities						
8	Accrued annual leave						
9	Advances and prepayments		61,829	61,115	49,044	12,071	
10	Farm and other subsidies						
11	Deposit funds						
12	Bonneville Power Administration Non-Federal power projects and capital lease liabilities and disposal liabilities		3,762,435	829,286	829,286	0	
13			6,701,385	3,729,306	3,717,235	12,071	
14	Other Liabilities						
15	Total						

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Note: 15	Other Liabilities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	PAR Balance Sheet, PAR 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 - Legal and other contingencies (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This line change is related to a decrease in the estimate related to Contingent Liabilities.
	Line Item Notes - Custodial liabilities (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The change is the result of an increase in debt collections custodial activities.
	Line Item Notes - Advances and prepayments (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This change is related to normal operations.
	Line Item Notes - Other Liabilities (2012 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	The majority of this line item "Other Liabilities" consists of Radiation Exposure Compensation Act Liabilities and September 11th Victim Compensation Fund Liabilities.

Tab: Text Data	Line	Question	Answer
	1	Provide more details on the liabilities reported on the "Line Item Notes" tab for each line 1 through 21 by including a description of the significant related amounts and providing the page number of the agency's financial report where the amount is identified.	The liabilities reported on consists of deferred revenue; accrued wages and benefits; capital lease liabilities; custodial liabilities; advance and other liabilities; and other liabilities. See PAR Section III page 48.
	2	Provide a description and related amounts for balances that exceed \$50 million on the Line Item Notes tab, line 21, "Other liabilities," and provide the page number of the agency's financial report where the amount is identified.	N/A
	3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

Section: A	Section Name: Non-Federal Prior-Period Adjustments - Restated	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line	Status	Line Description	NB	Amount
1			N/A	
2			N/A	
3			N/A	
4			N/A	
5			N/A	
6			N/A	
7			N/A	
8			N/A	
9			N/A	
10			N/A	
11		Total	N/A	

Section: B	Section Name: Federal Prior-Period Adjustments - Restated	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line	Status	Line Description	NB	Amount
1			N/A	
2			N/A	
3			N/A	
4			N/A	
5			N/A	
6			N/A	
7			N/A	
8			N/A	
9			N/A	
10			N/A	
11		Total	N/A	

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Line	Status	Line Description	NB	Amount	C	Section Name:	No Data Flag:	Line Attributes:	Decimal:
						Non-Federal Correction of Errors - Years Preceding 2011	YES	Dollars	Zero
1			N/A					Thousands	
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						

Line	Status	Line Description	NB	Amount	C	Section Name:	No Data Flag:	Line Attributes:	Decimal:
						Federal Correction of Errors - Years Preceding 2011	YES	Dollars	Zero
1			N/A					Thousands	
2			N/A						
3			N/A						
4			N/A						
5			N/A						
6			N/A						
7			N/A						
8			N/A						
9			N/A						
10			N/A						
11		Total	N/A						

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

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

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

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

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Note: 18	Contingencies (SFAS Nos. 5 and 12)	Fiscal Year: 2012	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:	Thousands	Decimal:	Zero
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes				
4				Credit							
5				Credit							
6				Credit							
7				Credit							
8				Credit							
9		Other insurance contingencies		Credit							
10		Total		N/A							

Section:	B	Section Name:	Insurance in force (Sum of Policy Face Value and Dividends Paid)	No Data Flag:	YES	Line Attributes:	Dollars	Rounding Method:	Thousands	Decimal:	Zero
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes				
3				Credit							
4				Credit							
5				Credit							
6				Credit							
7				Credit							
8		Other insurance in force		Credit							
9		Total		N/A							

Section:	C	Section Name:	Civil Litigation, Claims and Assessments	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Claim amount (Unable to determine loss)	PY Accrued/Estimated amount rec'd/Estimated amount	PY Estimated Range (Low end)	PY Estimated Range (High end)	PY Claim amount (unable to determine)
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes			
1		Probable		Credit						
2		Reasonably Possible		Credit						
				190,144						
				135,569						
				28,671						
				25,871						
				41,366						
				68,652						

Section:	D	Section Name:	Civil Litigation, Claims and Assessments	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Claim amount (Unable to determine loss)	PY Accrued/Estimated amount rec'd/Estimated amount	PY Estimated Range (Low end)	PY Estimated Range (High end)	PY Claim amount (unable to determine)
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes			
1		Probable		Credit						
2		Reasonably Possible		Credit						
				190,144						
				135,569						
				28,671						
				25,871						
				41,366						
				68,652						

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Note: 18	Contingencies (SFAS Nos. 5 and 12)	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 16	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: D		Section Name: Environmental Litigation, Claims, and Assessments		No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero	
Line	Status	Line Description	NB	CYA Accrued/Estimated amount	CY Estimated Range (Low end)	CY Claim amount (unable to determine)	PY Accrued/Estimated amount	PY Estimated Range (Low end)
1		Probable	Credit					
2		Reasonably Possible	Credit					
Line	Status	Line Description	NB	PY Estimated Range (High Range)	PY Claim amount (unable to determine)	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
1		Probable	Credit					
2		Reasonably Possible	Credit					
Section: E		Section Name: Other Contingencies		No Data Flag: YES	Rounding Method: Thousands	Decimal: Zero		
Line	Status	Line Description	NB	CY Probable	CY Reasonably Possible	PY Probable	PY Reasonably Possible	
3			Credit					
4			Credit					
5			Credit					

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Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2012	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: Text Data	Question	Answer
1	Describe the risk insurance programs that are in force.	N/A
2	Provide the nature of the insurance contingencies.	N/A
3	Provide the nature of the litigation contingencies, including the range of loss for probable liabilities.	The Department is party to various administrative proceedings, legal actions, and claims, including environmental damage claims, equal opportunity matters and contractual bid protest. FY FY 2012, the Department's range of loss for probable liabilities is \$25,871 to \$41,366.
4	Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies.	The Department is party to various administrative proceedings, legal actions, and claims, including environmental damage claims, equal opportunity matters and contractual bid protest. FY FY 2012, the Department's range of loss for reasonably possible liabilities is \$52,860 to \$76,131.
5	Provide the total claim amount for cases assessed as "unable to determine" if significant. Also, provide a statement on whether this materiality affects the financial statements.	The total claim amount for cases assessed as "unable to determine" is \$90,910.
6	Describe the other claims that may derive from treaties or international agreements.	N/A
7	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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Note: 19	Commitments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 13 and Note 20	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: A				Section Name: Capital leases-Asset		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		89,625						
2		Land	Debit								
3		Equipment	Debit		53,503		61,623				
4		Software license	Debit								
5		Other	Debit		39,636		43,623				
6		Accumulated depreciation/amortization	Credit								
7		Net assets under capital leases	N/A								
Threshold											
Line Description											
Other Notes Info - Building (CY Non-Federal)											
Question				Answer							
Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)				Decrease due to expired lease (airplane hangar expired lease that was not renewed).							
Other Notes Info - Equipment (CY Non-Federal)											
Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)				This change is due to the expiring of machinery and equipment leases.							
Other Notes Info - Accumulated depreciation/amortization (CY Non-Federal)											
Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)				Decrease is due to the airplane hangar lease that expired in 2011.							
Section: B				Section Name: Capital leases - Liability		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		18,965						
2		Imputed interest	Debit		1,694						
3		Executory costs including any profit	Debit								
4		Total capital lease liability	N/A								
Threshold											
Line Description											
Question				Answer							
				-17,096							
				-25,141							

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Note: 19	Commitments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 13 and Note 20	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: B	Section Name: Capital leases - Liability	Line Attributes: Dollars	Decimal: Zero
Rounding Method: Thousands			
Threshold			
Line Description	Question	Answer	
Other Notes Info - Future minimum lease programs (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between current fiscal year and prior fiscal year. (unaudited)	This change is related to a decrease in future lease payments related to the expiration of the airplane hangar lease that expired in 2011.	
Other Notes Info - Imputed interest (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	This change is related to normal activity.	
Other Notes Info - Executory costs including any profit (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	This change is due to normal activities.	
Section: C	Section Name: Operating leases and undelivered orders	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	
Line Status	NB	CY Federal	PY Federal
1	Operating leases	3,898,447	4,845,078
2	Undelivered orders	9,601,366	1,572,372
		CY Non-Federal	PY Non-Federal
		10,004,050	10,004,050
Threshold			
Line Description	Question	Answer	
Other Notes Info - Operating leases (CY Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	This change is due to normal activities.	
Other Notes Info - Operating leases (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	This change is due to normal activities.	
Other Notes Info - Undelivered orders (CY Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	This change is due to normal operations.	

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Note: 19	Commitments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 13 and Note 20	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: D	Section Name: Other Commitments		No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal	Rounding Method: Thousands
9			Credit					
10			Credit					
11			Credit					
12			Credit					
13			Credit					
14		Total	N/A					

Line	Question	Answer
1	Describe the lessee's leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses and restrictions imposed by lease agreements.	Many of the operating leases that expire over an extended period of time included an option to purchase the equipment at the current fair market value or to renew the lease for additional periods.
2	Explain any amounts listed in Section D in detail and reference the note, and/or location, in the agency's Performance and Accountability Report (PAR).	N/A
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	In the Department's FY 2012 PAR see Note 13 and Note 20.

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Note: 22 Earmarked Funds
Entity: 1500 Department of Justice
Fiscal Year: 2012 **Period:** SEPTEMBER
Agency Notes: PAR 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		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line Status	Line Description	NB	Cash and other monetary assets D	Other Federal assets (with earmarked funds) D	Interest Receivable D	Other Federal assets (with earmarked funds) D	Other Federal assets (with non-earmarked funds) D		
25	Crime Victims Fund	N/A							
26		N/A							
27		N/A							
28		N/A			187		-6,259		
29		N/A							
30		N/A							
31	All other earmarked funds	N/A							
32	Intra-agency earmarked funds elimination amounts	N/A							
33	Total	N/A	452	9,687,299	187	4,424,789	6,955		
				9,373,462					
				Total assets					
25	Crime Victims Fund	N/A							
26		N/A							
27		N/A							
28		N/A	284,603	5,030,823					
29		N/A							
30		N/A							
31	All other earmarked funds	N/A							
32	Intra-agency earmarked funds elimination amounts	N/A	285,055	14,404,285					
33	Total	N/A							

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Note: 22	Earmarked Funds	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: B	Section Name: Assets - Prior Year	Line Attributes: Dollars				Decimal: Zero
		Rounding Method: Thousands	Interest Receivable D	Other Federal assets (with earmarked funds) D	Other Federal assets (with non-earmarked funds) D	
Line Status	Line Description	NB	Cash and other monetary assets D	Inv. in U.S. Treas. Sec. (net of prem. & disc.) D	Other Federal assets (with earmarked funds) D	Other Federal assets (with non-earmarked funds) D
25	Crime Victims Fund	N/A				
26		N/A				
27		N/A				
28		N/A	461,473	2,659,731		6,785
29		N/A				
30		N/A				
31	All other earmarked funds	N/A				
32	Intra-agency earmarked funds elimination amounts	N/A		2,659,731		6,785
33	Total	N/A	275			
			Total assets			
Line Status	Line Description	NB	Other non-Federal assets D			
25	Crime Victims Fund	N/A				
26		N/A				
27		N/A				
28		N/A	308,549			
29		N/A				
30		N/A				
31	All other earmarked funds	N/A				
32	Intra-agency earmarked funds elimination amounts	N/A	308,824			
33	Total	N/A				

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Note: 22 Earmarked Funds
Entity: 1500 Department of Justice
Fiscal Year: 2012 **Period:** SEPTEMBER
Agency Notes: PAR Note 17
Status: Complete I = Inactive Line
The accompanying notes are an integral part of these financial statements.

Section: C		Section Name: Liabilities and Net Position - Current Year		Line Attributes: Dollars		Decimal: Zero
Line Status	Line Description	NB	Benefits due and payable C	Other Federal liabilities (with earmarked funds) C	Other non-Federal liabilities C	Ending net position C
25	Crime Victims Fund	N/A				
26		N/A				
27		N/A				
28		N/A	5,246	87,548		
29		N/A				
30		N/A				
31	All other earmarked funds	N/A				
32	Intra-agency earmarked funds elimination amounts	N/A	-5,246	-99,307	-3,324,230	-10,975,502
33	Total	N/A				
			-9,373,463			
Line Status	Line Description	NB	Total liabilities and net position			
25	Crime Victims Fund	N/A				
26		N/A				
27		N/A				
28		N/A				
29		N/A	-5,030,822			
30		N/A				
31	All other earmarked funds	N/A				
32	Intra-agency earmarked funds elimination amounts	N/A	-14,404,285			
33	Total	N/A				

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Note: 22 Earmarked Funds
Entity: 1500 Department of Justice
Fiscal Year: 2012 **Period:** SEPTEMBER
Agency Notes: PAR Note 17
Status: Complete I = Inactive Line
The accompanying notes are an integral part of these financial statements.

Section: D	Section Name: Liabilities and Net Position - Prior Year		Line Attributes: Dollars	5,093	58,212	Decimal: Zero
Line Status	Line Description	NB	Benefits due and payable C	Other Federal liabilities (with earmarked funds) C	Other non-Federal liabilities C	Ending net position C
25	Crime Victims Fund	N/A				
26		N/A				
27		N/A				
28		N/A	4,513	79,523		1,886,295
29		N/A			1,466,207	
30		N/A				
31	All other earmarked funds	N/A				
32	Intra-agency earmarked funds elimination amounts	N/A	-4,513	-84,616	-1,519,326	-9,088,543
33	Total	N/A				
			-7,266,460			
Line Status	Line Description	NB	Total liabilities and net position			
25	Crime Victims Fund	N/A				
26		N/A				
27		N/A				
28		N/A				
29		N/A				
30		N/A	-3,436,538			
31	All other earmarked funds	N/A				
32	Intra-agency earmarked funds elimination amounts	N/A	-10,696,998			
33	Total	N/A				

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Note: 22	Earmarked Funds	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Line	Status	Line Description	Section Name:	Revenue, Financing, Expenses, and Other - Current Year	7,200,000 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	Decimal: Zero
25		Crime Victims Fund									
26											
27							3,327				
28					1,886,295					4,085	
29											
30											
31		All other earmarked funds									
32		Intra-agency earmarked funds elimination amounts			-9,088,543		-3,327				-2,799,658
33		Total					724,712				-9,273,109
Line	Status	Line Description	NB	Royalties and other special revenue	All other financing sources	Program net cost - public	Program net cost - Intragovernmental	Non-program expenses	Net position, end of period		
25		Crime Victims Fund	N/A								
26			N/A								
27			N/A								
28			N/A		4,252,292	4,443,606			-1,702,393		
29			N/A								
30			N/A								
31		All other earmarked funds	N/A								
32		Intra-agency earmarked funds elimination amounts	N/A		-4,252,292	5,168,318			-10,975,502		
33		Total	N/A								

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Note: 22	Earmarked Funds	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: PAR Note 17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
	6.0000	I = Inactive Line	-0000

Section: G	Section Name: Number of Agency Earmarked Funds	Line Attributes: Units				
Line Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Total number of earmarked funds	N/A	6.0000	6.0000		

Tab: Text Data
Line
1
2
3
4
5

Line	Question	Answer
1	Provide a general description of the individual earmarked funds reported in the Other Notes Info tab (SFFAS No. 27, par. 33). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1).	The Department's Earmarked Fund consist of the Asset Forfeiture Fund; U.S. Trustee System Fund; Antitrust Division; Crime Victims Fund; Diversion Control Fee 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	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).	N/A
4	Provide the sources of revenue and other financing for amounts reported in columns 3 through 8 of Sections E and F in the Other Notes Info tab (SFFAS No. 27, par. 23.2).	Merger fees, criminal fees, seizures/forfeitures, bankruptcy fees and sale of good and services.
5	Provide any other relevant information pertaining to this note, including explanation for prior-period adjustments, if any. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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Note: 25	Stewardship Land	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: A	Section Name: Stewardship Land (SFFAS No. 29, par. 40d)	No Data Flag: YES	Previously Rptd	Line Attributes: Units	Line Item Changes
Line Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	
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	Question	Answer
1		Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c).	
2		Provide the condition of the stewardship land (SFFAS 29, par. 41).	
3		Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 40a).	
4		Provide a brief description of the agency's stewardship policies for stewardship land (SFFAS No. 29, par. 40b).	
5		Provide any other information relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 26	Heritage Assets	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section:	A	Section Name:	Collection Type	Heritage Assets (SFFAS No. 29, par. 25d)	No Data Flag:	YES	Line Attributes:	Units
Line Status	Line Description	NB	Physical units at the end of the fiscal year 2012	Physical units at the end of the fiscal year 2011				
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 fiscal year 2012	Physical units at the end of the fiscal year 2011				
1		N/A						
2		N/A						
3		N/A						
4		N/A						
5		N/A						

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

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Note: 27	Fiduciary Activities	Fiscal Year:	2012	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A		
Status: Complete	The accompanying notes are an integral part of these financial statements.				
		I = Inactive Line			

Tab: Other Notes Info.

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

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Note: 27	Fiduciary Activities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

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

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Note: 27	Fiduciary Activities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

Tab: Text Data	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 yearend other than September 30, indicate the fiduciary activity's fiscal year (SFFAS No. 31, par. 18(e)).	
7	If separate audited financial statements are issued for an individual fiduciary activity, disclose the basis of accounting used and the auditor's opinion on the current or most recent financial statements. If the auditor's opinion was not unqualified, disclose the reason(s) stated by the auditors and refer the reader to the audit opinion for further information (SFFAS No. 31, par. 22(a)).	
8	If separate audited financial statements are issued for an individual fiduciary activity, provide information on how the reader can obtain a copy of the financial statements and the audit opinion thereon (SFFAS No. 31, par. 22(b)).	
9	If more than one agency is responsible for administering a fiduciary activity, and the separate portions of the activity can be clearly identified with another responsible agency, identify the other agency(ies) involved in managing the activity (SFFAS No.31, par.19).	
10	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER	PY Gross investment as of September 30	PY Cumulative valuation (gain/loss)	PY September 30 fair value	PY Cumulative valuation (gain/loss)	PY September 30 fair value
Investment in Government sponsored enterprises (GSEs)		D	A	0	0	0	0	0	0	0
Variance:				0	0	0	0	0	0	0
Line Status	Line Description	CY Gross investment as of September 30	CY Cumulative valuation (gain/loss)	CY Gross investment as of September 30	CY Cumulative valuation (gain/loss)	PY Gross investment as of September 30	PY Cumulative valuation (gain/loss)	PY September 30 fair value	PY Cumulative valuation (gain/loss)	PY September 30 fair value
1	Fannie Mae senior preferred stock									
2	Freddie Mac senior preferred stock									
3	Fannie Mae warrants common stock									
4	Freddie Mac warrants common stock									
5										
6										
7										
8	Total GSE investment									
	Total									

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Note: 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

Section: A		Section Name: Other Related Information		No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd
1		Revenue recognized from acquisition of preferred stocks and warrants and valuation (gain)/loss on GSE preferred stocks	Credit			
2		Revenue recognized from dividends and periodic commitment fees	Credit			
3	I	The dollar amount of liquidation preference value per share of senior preferred stock	Debit			
4	I	Amount of agency MBS purchase for Fannie Mae and Freddie Mac	Debit			
5	I	Amount of agency debt purchased for Fannie Mae and Freddie Mac	Debit			
Section: B		Section Name: Other Related Information (in Percentages)		No Data Flag: YES	Line Attributes: Percent	
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd
1		Nominal cost percentage of common stock on a fully diluted basis	N/A			
2		Rate of dividends	N/A			

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Note: 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Section: C	Section Name: Other Related Information in Units	No Data Flag: YES	Line Attributes: Units
Line Status	Line Description	NB	2012 - SEPTEMBER
1	Number of non-voting senior preferred stock - shares	N/A	2011 - SEPTEMBER
			Previously Rptd
			Line Item Changes

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

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Note: 28B	Financial and housing Market Stabilization - Liabilities to Government Sponsored Enterprises (GSE)	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER	Line Item Changes
Liabilities to Government Sponsored Enterprises		C	L	0	0	0
Variance:				0	0	0
Line Status	Line Description			2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd
1	GSE accrued liability					
2	GSE contingent liability					
3	Private entities entered liability					
4						
5						
6						
7	All other liabilities					
	Total					

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Note: 28B	Financial and housing Market Stabilization - Liabilities to Government Sponsored Enterprises (GSE)	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Other Notes Info.

Section: A	Section Name: Other Related Information	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status: 1	Line Description: NB 2012 - SEPTEMBER Actual payment made to the GSE	2011 - SEPTEMBER	Previously Rptd	Line Item Changes

Tab: Text Data

Line: 1	Question: Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	No Data Flag: YES	Answer:
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Note: 29A	Derivative Assets	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER	Line Item Changes
Derivative Assets		D	A	0	0	Decimal: Zero
Variance:				0	0	Rounding Method: Thousands
Line Status	Line Description			2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd
1	Interest rate contracts					
2	Foreign exchange contracts					
3	Equity contracts					
4	Commodity contracts					
5	Credit contracts					
6	All other contracts					
Total						

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Note: 29A	Derivative Assets	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

Section: A	Section Name: Hedge Derivative Assets	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero			
Line Status	Line Description	NB	CY Cost Basis D	CY Fair Value Adjustment D	CY Fair Market Value	PY Cost Basis D	PY Fair Value Adjustment D	PY Fair Market Value
1	Interest rate contracts	N/A						
2	Foreign exchange contracts	N/A						
3	Equity contracts	N/A						
4	Commodity contracts	N/A						
5	Credit contracts	N/A						
6	All other contracts	N/A						
7	Total hedge derivative contracts	N/A						
Section: B	Section Name: Non-Hedge Derivative Assets	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero			
Line Status	Line Description	NB	CY Cost Basis D	CY Fair Value Adjustment D	CY Fair Market Value	PY Cost Basis D	PY Fair Value Adjustment D	PY Fair Market Value
1	Interest rate contracts	N/A						
2	Foreign exchange contracts	N/A						
3	Equity contracts	N/A						
4	Commodity contracts	N/A						
5	Credit contracts	N/A						
6	All other contracts	N/A						
7	Total non-hedge derivative contracts	N/A						

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Note: 29A	Derivative Assets	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: C	Section Name: Gain/Loss on Derivative Assets Designated as Hedging Instruments	2012 - SEPTEMBER	2011 - SEPTEMBER	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	Previously Rptd	Rounding Method: Thousands	Line Item Changes	
1	Interest rate contracts	Debit				
2	Foreign exchange contracts	Debit				
3	Equity contracts	Debit				
4	Commodity contracts	Debit				
5	Credit contracts	Debit				
6	All other contracts	Debit				
7	Total reclassified derivative gain/loss	N/A				

Section: D	Section Name: Gain/Loss on Derivative Assets Not Designated as Hedging Instruments	2012 - SEPTEMBER	2011 - SEPTEMBER	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	Previously Rptd	Rounding Method: Thousands	Line Item Changes	
1	Interest rate contracts	Debit				
2	Foreign exchange contracts	Debit				
3	Equity contracts	Debit				
4	Commodity contracts	Debit				
5	Credit contracts	Debit				
6	All other contracts	Debit				
7	Total recognized derivative gain/loss	N/A				

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Note: 29A	Derivative Assets	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data	No Data Flag: YES	Question	Answer
1		Provide disclosures for the objectives for holding or issuing derivatives, the context needed to understand these objectives, as well as strategies for achieving these objectives (FASB ASC 815-10-50-1A).	
2		Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).	
3		Provide disclosures on the location of fair value amounts of derivative instruments (both assets and liabilities, respectively) on the Balance Sheet (FASB ASC 815-10-50-4A).	
4		Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC 815-10-50-4A)	
5		Provide of the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are being reclassified into earnings during the current period (FASB ASC 815-10-50-4C).	
6		Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are recognized in other comprehensive income during the current period (FASB ASC 815-10-50-4C).	
7		Provide the portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that represent the amount of the hedges ineffectiveness or the amount, if any, excluded from the assessment of the hedge effectiveness (FASB ASC 815-10-50-4C).	
8		Provide a description of the nature of trading activities for no-hedge designated derivative instruments and related risks, including how the entity manages those risks. Explain the use of any alternative disclosures for trading activities, if applicable (FASB ASC 815-10-50-4F).	
9		Provide a description on the existence and nature of credit-risk related contingent features and the circumstances in which the features could be triggered in derivative instruments that are in a net liability position at the end of the reporting period. Include disclosures related to posted collateral, as well as additional collateral required and fair value of assets needed to settle the instrument immediately if the credit-risk contingent features were triggered (FASB ASC 815-10-50-4H).	
10		Provide disclosures of the entity's accounting policy to offset or not offset derivative asset and	

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Note: 29A	Derivative Assets	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data	Question	Answer
Line	liability positions on the Balance Sheet under a master netting agreement. Describe the accounting policy to offset cash collateral positions arising from derivative instrument(s) under a master netting agreement against net derivative positions (FASB ASC 815-10-50-7).	
11	Disclose amounts recognized for the right to reclaim cash collateral or the obligation to return cash collateral under master netting arrangements (FASB ASC 815-10-50-8).	
12	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 29B	Derivative Liabilities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER	Line Item Changes
Derivative Liabilities						
		C	L	0	0	0
		Variance:		0	0	0
Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes	
1	Interest rate contracts					
2	Foreign exchange contracts					
3	Equity contracts					
4	Commodity contracts					
5	Credit contracts					
6	All other contracts					
	Total					

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Note: 29B	Derivative Liabilities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

Section: A	Section Name: Hedge Derivative Liabilities	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero			
Line Status	Line Description	NB	CY Cost Basis C	CY Fair Value Adjustment C	CY Fair Market Value	PY Cost Basis C	PY Fair Value Adjustment C	PY Fair Market Value
1	Interest rate contracts	N/A						
2	Foreign exchange contracts	N/A						
3	Equity contracts	N/A						
4	Commodity contracts	N/A						
5	Credit contracts	N/A						
6	All other contracts	N/A						
7	Total hedge derivative amounts	N/A						
Section: B	Section Name: Non-Hedge Derivative Liabilities	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero			
Line Status	Line Description	NB	CY Cost Basis C	CY Fair Value Adjustment C	CY Fair Market Value	PY Cost Basis C	PY Fair Value Adjustment C	PY Fair Market Value
1	Interest rate contracts	N/A						
2	Foreign exchange contracts	N/A						
3	Equity contracts	N/A						
4	Commodity contracts	N/A						
5	Credit contracts	N/A						
6	All other contracts	N/A						
7	Total non-hedge derivative amounts	N/A						

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Note: 29B	Derivative Liabilities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: C	Section Name: Gain/Loss on Derivative Liabilities Designated as Hedging Instruments	2012 - SEPTEMBER	2011 - SEPTEMBER	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	Previously Rptd	Rounding Method: Thousands	Line Item Changes	
1	Interest rate contracts	Credit				
2	Foreign exchange contracts	Credit				
3	Equity contracts	Credit				
4	Commodity contracts	Credit				
5	Credit contracts	Credit				
6	All Other contracts	Credit				
7	Total reclassified derivative gain/loss	N/A				

Section: D	Section Name: Gain/Loss on Derivative Liabilities Not Designated as Hedging Instruments	2012 - SEPTEMBER	2011 - SEPTEMBER	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	Previously Rptd	Rounding Method: Thousands	Line Item Changes	
1	Interest rate contracts	Credit				
2	Foreign exchange contracts	Credit				
3	Equity contracts	Credit				
4	Commodity contracts	Credit				
5	Credit contracts	Credit				
6	All other contracts	Credit				
7	Total recognized derivative gain/loss	N/A				

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Note: 29B	Derivative Liabilities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	
Tab: Text Data			
Line	Question	No Data Flag: YES	Answer
1	Provide disclosures for the objectives for holding or issuing derivatives, the context needed to understand these objectives, as well as strategies for achieving these objectives (FASB ASC 815-10-50-1A).		
2	Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).		
3	Provide disclosures on the location of fair value amounts of derivative instruments (both assets and liabilities, respectively) on the Balance Sheet (FASB ASC Topic 815-10-50-4A).		
4	Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC 815-10-50-4A).		
5	Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are being reclassified into earnings during the current period (FASB ASC 815-10-50-4C).		
6	Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are recognized in other comprehensive income during the current period (FASB ASC 815-10-50-4C).		
7	Provide the portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that represent the amount of the hedges' ineffectiveness or the amount, if any, excluded from the assessment of the hedge effectiveness (FASB ASC 815-10-50-4C).		
8	Provide a description of the nature of trading activities for non-hedge designated derivative instruments and related risks, including how the entity manages those risks. Explain the use of any alternative disclosures for trading activities, if applicable (FASB ASC 815-10-50-4F).		
9	Provide a description on the existence and nature of credit-risk related contingent features and the circumstances in which the features could be triggered in derivative instruments that are in a net liability position at the end of the reporting period. Include disclosures related to posted collateral, as well as additional collateral required and fair value of assets needed to settle the instrument immediately if the credit-risk contingent features were triggered (FASB ASC 815-10-50-4H).		
10	Provide disclosures of the entity's accounting policy to offset or not offset derivative asset and liability positions on the Balance Sheet under a master netting agreement. Describe the		

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Note: 29B	Derivative Liabilities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data	
Line	Question Answer
11	<p>accounting policy to offset cash collateral positions arising from derivative instrument(s) under a master netting agreement against net derivative positions (FASB ASC 815-10-50-7). Disclose amounts recognized for the right to reclaim cash collateral or the obligation to return cash collateral under master netting arrangements (FASB ASC 815-10-50-8). Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.</p>
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**Additional Note 31 - Special-Purpose Financial Statement
Requirements**

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 to provide agencies with instructions to meet the requirements of GMRA. The TFM Chapter 4700 requires agencies to:

1. Reclassify all items and amounts on the audited consolidated, department-level balance sheets, statements of net cost, changes in net position/income statement, social insurance and custodial activity, if applicable, to the special-purpose financial statements;
2. Disclose special-purpose financial statement line item amounts identified as federal by trading partner and amount (amounts should be net of intra-agency and intra-departmental eliminations);
3. Disclose notes required by balance sheet line items and other notes required in the *Financial Report of the U.S. Government*; and
4. Disclose other data not contained in the primary *Financial Report of the U.S. Government* financial statements and notes required to meet the requirements of U.S. generally accepted accounting principles.

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Additional Note 32 – Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

The American Recovery and Reinvestment Act of 2009 (ARRA) (Public Law 111-5) was signed into law by President Obama on February 17, 2009. As one of its many elements, the Recovery Act provides the Department with funding for grants to assist state, local, and tribal law enforcement (including support for hiring), to combat violence against women, to fight internet crimes against children, to improve the functioning of the criminal justice system, to assist victims of crime, and to support youth mentoring.

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B. Basis of Presentation

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

C. Basis of Consolidation

The consolidated/combined financial statements of the Department include the accounts of the AFF/SADF, OBDs, USMS, OJP, DEA, FBI, ATF, BOP, and FPI. All significant proprietary intra-departmental transactions and balances have been eliminated in consolidation. The Statements of Budgetary Resources and Statements of Custodial Activity are combined statements for FYs 2012 and 2011, and as such, intra-departmental transactions have not been eliminated.

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D. Basis of Accounting

Transactions are recorded on the accrual and budgetary bases of accounting. Under the accrual basis, revenues are recorded when earned and expenses are recorded when incurred, regardless of when cash is exchanged. Under the budgetary basis, however, funds availability is recorded based upon legal considerations and constraints. As a result, certain line items on the proprietary financial statements may not equal similar line items on the budgetary financial statements. FPI is non-appropriated and self-sustaining. While FPI performs budgetary accounting in preparing its financial statements, FPI does not record budgetary information at the transaction level.

Custodial activity reported on the Combined Statement of Custodial Activity is prepared on the modified cash basis. Civil and Criminal Debt Collections are recorded when the Department receives payment from debtors. Accrual adjustments are made related to collections of fees and licenses.

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

E. Non-Entity Assets

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

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

Funds with the Department of the Treasury (Treasury) represent primarily appropriated, revolving, and trust funds available to pay current liabilities and finance future authorized purchases. The Treasury, as directed by authorized certifying officers, processes cash receipts and disbursements. The Department does not, for the most part, maintain cash in commercial bank accounts. Certain receipts,

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

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

The AFF, the U.S. Trustee System Fund, and the Federal Prison Commissary Fund are three earmarked funds that invest in Treasury securities. The Treasury does not set aside assets to pay future expenditures associated with earmarked funds. Instead, the cash generated from earmarked funds is used by the Treasury for general Government purposes. When these earmarked funds redeem their Treasury securities to make expenditures, the Treasury will finance the expenditures in the same manner that it finances all other expenditures.

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G. Investments (Continued)

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

H. Accounts Receivable

Net accounts receivable includes reimbursement and refund receivables due from federal agencies and the public, less the allowance for doubtful accounts. Generally, most intragovernmental accounts receivable are considered fully collectible. The allowance for doubtful accounts for public receivables is estimated based on past collection experience and analysis of outstanding receivable balances at year end.

I. Inventory and Related Property

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

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.

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J. General Property, Plant and Equipment

With the exception of land, real property and leasehold improvements are capitalized when the cost of acquiring and/or improving the asset is \$100 or more and the asset has a useful life of two or more years. Land is capitalized regardless of the acquisition cost. Real property is depreciated or amortized, based on historical cost, using the straight-line method over the estimated useful life of the asset.

Except for BOP and FPI, Department acquisitions of personal property, excluding internal use software, costing \$25 or more is capitalized if the asset has an estimated useful life of two or more years. Personal property is depreciated, based on historical cost, using the straight-line method over the estimated useful life of the asset. BOP and FPI capitalize personal property acquisitions over \$5 and \$10, respectively.

Internal use software is capitalized when developmental phase costs or enhancement costs are \$500 or more and the asset has an estimated useful life of two or more years. Aircraft are capitalized when the initial cost of acquiring those assets is \$100 or more. Internal use software and aircraft are depreciated, based on historical cost, using the straight-line method over the estimated useful life of the asset.

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 travel advances issued to federal employees for official travel. Travel advances are limited to meals and incidental expenses expected to be incurred by the employees during official travel. Payments in advance of the receipt of goods and services are recorded as prepaid charges at the time of payment and are recognized as expenses when the goods and services are received.

L. Forfeited and Seized Property

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

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L. Forfeited and Seized Property (Continued)

increases and decreases in estimated fair market value. The value of the property is reduced by the estimated liens of record.

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

M. Liabilities

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

N. Accrued Grant Liabilities

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

Estimates for the grant accrual contain assumptions that have an impact on the 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

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N. Accrued Grant Liabilities (Continued)

primary elements of these assumptions include, but are not limited to, type of grant that has been awarded, grant period, accounting basis used by the grantees, and the grant expenditure rate.

O. Contingencies and Commitments

The Department is involved in various administrative proceedings, legal actions, and claims. The balance sheet includes 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. However, there are cases where amounts have not been accrued or disclosed because the amounts of the potential loss cannot be estimated or the likelihood of an unfavorable outcome is considered "remote".

P. Annual, Sick, and Other Leave

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

Q. Interest on Late Payments

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

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R. Retirement Plan

With few exceptions, employees hired before January 1, 1984 are covered by the Civil Service Retirement System (CSRS) and employees hired on or after that date are covered by the Federal Employees Retirement System (FERS). For employees covered by CSRS, the Department contributes 7% of the employees' gross pay for regular and 7.5% for law enforcement officers' retirement. For employees covered by FERS, the Department contributes 11.9% of the employees' gross pay for regular and 26.3% for law enforcement officers' retirement. All employees are eligible to contribute to the Federal Thrift Savings Plan (TSP). For those employees covered by the FERS, 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 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.

S. Federal Employee Compensation Benefits

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

Actuarial Liability: The Department of Labor (DOL) calculates the liability of the federal government for future compensation benefits, which includes the expected liability for death, disability, medical, and other approved costs. The liability is determined using the paid-losses extrapolation method calculated over the next 37-year period. This method utilizes historical benefit payment patterns related to a specific

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S. Federal Employee Compensation Benefits (Continued)

incurred period to predict the ultimate payments related to that period. The projected annual benefit payments are discounted to present value. The resulting federal government liability is then distributed by agency. The Department's portion of this liability includes the estimated future cost of death benefits, workers' compensation, medical, and miscellaneous cost for approved compensation cases for the Department employees. The Department liability is further allocated to component reporting entities on the basis of actual payments made to the FECA Special Benefits Fund (SBF) for the three prior years as compared to the total Department payments made over the same period.

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

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

T. Intragovernmental Activity

Intragovernmental costs and exchange revenue represent transactions made between two reporting entities within the federal government. Costs and earned revenues with the public represent exchange transactions made between the reporting entity and a non-federal entity. The classification of revenue or cost as "intragovernmental" or "with the public" is defined on a transaction-by-transaction basis. The purpose of this classification is to enable the federal government to prepare consolidated financial statements, not to match public and intragovernmental revenue with the costs incurred to produce public and intragovernmental revenue.

U. Revenues and Other Financing Sources

The Department receives the majority of funding needed to support its programs through Congressional appropriations. The Department

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U. Revenues and Other Financing Sources (Continued)

receives annual, multi-year, and no-year appropriations that may be used, within statutory limits, for operating and capital expenditures. Additional funding is obtained through exchange revenues, nonexchange revenues, and transfers-in.

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

The Department's exchange revenue consists of the following activities: licensing fees to manufacture and distribute controlled substances; services rendered for legal activities; space management; data processing services; sale of merchandise and telephone services to inmates; sale of manufactured goods and services to other federal agencies; and other services. Fees are set by law and are periodically evaluated in accordance with OMB guidance.

The Department's nonexchange revenue consists of forfeiture income resulting from the sale of forfeited property, penalties in lieu of forfeiture, recovery of returned asset management cost, judgment collections, and other miscellaneous income. Other nonexchange revenue includes the OJP Crime Victims Fund receipts, ATF fees from firearms and ammunition industries, and AFF/SADF interest on investments with the Treasury.

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

U. Revenues and Other Financing Sources (Continued)

The Department's deferred revenue includes fees received for processing various applications and licenses with DEA for which the process was not completed at the end of fiscal year or for licenses that are valid for multiple years. These monies are recorded as liabilities in the financial statements. Deferred revenue also includes forfeited property held for sale. When the property is sold, deferred revenue is reversed and forfeiture revenue in the amount of the gross proceeds of the sale is recorded.

V. Earmarked Funds

SFFAS No. 27, *Identifying and Reporting Earmarked Funds*, defines 'earmarked funds' as being financed by specifically identified revenues, 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 an Earmarked Fund are:

1. A statute committing the federal government to use specifically identified revenues and other financing sources only for designated activities, benefits or purposes;
2. Explicit authority for the earmarked fund to retain revenues and 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 earmarked fund from the Government's general revenues.

The following funds meet the definition of an earmarked fund: AFF, U.S. Trustee System Fund, Antitrust Division, Crime Victims Fund, Diversion Control Fee Account, and Federal Prison Commissary Fund.

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**Entity – 1500 Department of Justice
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W. Allocation Transfer of Appropriation

The Department is a party to allocation transfers with other federal agencies as a transferring (parent) entity and/or a receiving (child) entity. Allocation transfers are legal delegations by one department of its authority to obligate budget authority and outlay funds to another department. Generally, all financial activity related to these allocation transfers (e.g., budget authority, obligations, outlays) is reported in the financial statements of the parent entity, from which the underlying legislative authority, appropriations, and budget apportionments are derived. Two exceptions to this general rule affecting the Department include the funds transferred from the Judicial Branch to the USMS, and funds transferred from the Executive Office of the President to OJP. Per OMB'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 (HHS). PHS provides a portion of medical treatment for federal inmates. The money is designated and expended

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W. Allocation Transfer of Appropriation (Continued)

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 an annual basis.

X. Tax Exempt Status

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

Y. Use of Estimates

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

Z. Reclassifications

The FY 2011 financial statements were reclassified to conform to the FY 2012 Departmental financial statement presentation requirements. The Department has realigned its Statement of Net Cost and Note 18, Net Cost of Operations by Suborganization to further align to the revised goal structure in accordance with the Department's Strategic Plan. Also, changes to the presentation of the Combined and Combining Statements of Budgetary Resources were made, in accordance with guidance provided in OMB Circular A-136 and as such, activity and balances reported on the FY 2011 Combined and Combining Statement of Budgetary Resources have been reclassified to conform to the presentation in the current year. Certain other prior

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**Entity – 1500 Department of Justice
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Z. Reclassifications (Continued)

year amounts have also been reclassified to conform with the current year presentation. The reclassifications have no material effect on total assets, liabilities, net position, change in net position or budgetary resources, as previously reported.

AA. Subsequent Events

Subsequent events and transactions occurring after September 30, 2012 through the date of the auditors' opinion have been evaluated for potential recognition or disclosure in the financial statements. The date of the auditors' opinion also represents the date that the financial statements were available to be issued.

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Required Supplementary Information

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Other Data: 01	Taxes	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.			
Section: A	Section Name: Taxes (SSFAS No.7, par. 67-69)	No Data: YES	Line Attributes: Dollars
Line Status	Line Description	NB	2012 - SEPTEMBER 2011 - SEPTEMBER Previously Rptd Line Item Changes
1	Estimated realized value of compliance assessments as of the end of the period	Debit	
2	Estimated realizable value of pre-assessment work-in-progress	Debit	
3	Changes in 1 and 2 above	Debit	
4	Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	Debit	
5	Management's best estimate of unasserted claims for refunds	Debit	
6	Changes in 4 and 5 above	Debit	
7	Amount of assessments written off that continue to be statutorily collectible	Debit	

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Other Data: 01	Taxes	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

I = Inactive Line

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

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

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Other Data: 08	Stewardship Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	FY 2012 PAR and RSSI
Status: Complete		I = Inactive Line	

Tab: Other Data Info.							
Section: A	Section Name: Investment in Non-Federal physical property (SFFAS No. 8, par 87)		Line Attributes: Dollars	Thousands	1,140	Decimal: Zero	
Line Status	Line Description	NB	FY 2012	FY 2011	FY 2010	FY 2009	
1	Cooperative Agreement Program Administered by the USMS	Debit	97,553 84	52,339 -1,139	24,768 11,389	14,320 41,561	5,094 59,011
2	Discretionary Grants to Indian Tribes	Debit					
3	Formulation Grants to States	Debit					
4		Debit					
5		Debit					
6	Other non-Federal physical property	Debit					

Threshold	Line Description	Question	Answer
Other Data Info - Discretionary Grants to Indian Tribes (FY 2012)	Please provide explanations for any amounts that have changed by 20% or more and or greater than 5,000,000 between the current fiscal year and prior fiscal year. (Unaudited)	These increases are related to normal expenditure activities.	
Other Data Info - Formulation Grants to States (FY 2012)	Please provide explanations for any amounts that have changed by 20% or more and or greater than 5,000,000 between the current fiscal year and prior fiscal year. (Unaudited)	This change is due to normal expenditure activities.	

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Other Data: 08	Stewardship Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	FY 2012 PAR and RSSI
Status: Complete		I = Inactive Line	

Tab: Other Data Info.										
Section: B		Section Name: Research and Development: Investment in Development (SFFAS No. 8, par. 94, 99 & 100)			No Data: YES		Line Attributes: Dollars		Rounding Method: User-Defined	Decimal: User-Defined
Line	Status	Line Description	NB	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008		
1										
2			Debit							
3			Debit							
4			Debit							
5			Debit							
6		Other investment in development	Debit							
Section: C										
Section: C		Section Name: Investment in Human Capital (SFFAS No. 8, par 100)			No Data: YES		Line Attributes: Dollars		Rounding Method: User-Defined	Decimal: User-Defined
Line	Status	Line Description	NB	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008		
1										
2			Debit							
3			Debit							
4			Debit							
5			Debit							
6		Other Investments in human capital	Debit							

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Other Data: 08	Stewardship Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	FY 2012 PAR and RSSI
Status: Complete		I = Inactive Line	

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

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

Tab: Other Text Data	
Section: A	Section Name: Investment in Non-Federal physical property (SFFAS No. 8, par 87)
Line	Question
1	Provide a description of federally owned physical property transferred to state and local governments. (SFFAS No. 8, par 87)
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)
Answer	Build or expanded correctional facilities to increase the bed capacity for confinement of persons convicted of a Part I violet crime. Cooperative Agreement Program Administered by USMS, Discretionary Grants to Indian Tribes and Formula Grants to States.

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Other Data: 08	Stewardship Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	FY 2012 PAR and RSSI
Status: Complete		I = Inactive Line	

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

Tab: Other Text Data			
Section: C	Section Name: Investment in Human Capital (SFFAS No. 8, par 100)	No Data: YES	Answer
Line	Question		
1	Provide a description of the major education and training programs considered Federal investments in human capital used in the "Other Data Info" tab (SFFAS No. 8, par. 94).		

Tab: Other Text Data			
Section: D	Section Name: Research and Development: Investment in Basic Research (SFFAS No. 8, par.99 & 100)	No Data: YES	Answer
Line	Question		
1	Provide a description of the major programs of Federal investments in basic research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).		
2	Provide a description of any major new discoveries made during the year (SFFAS No. 8, par. 99)		

Tab: Other Text Data			
Section: E	Section Name: Research and Development: Investment in Applied Research (SFFAS No. 8, par 100)	No Data: YES	Answer
Line	Question		
1	Provide a description of the major programs of Federal investments in applied research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).		
2	Provide a description of any major new applications developed during the year (SFFAS No. 8, par. 99)		

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Other Data: 09	Deferred Maintenance	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	I = Inactive Line		

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

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Other Data: 14	Risk Assumed-Federal Insurance and Guarantee Programs(SFFAS No. 5, par. 105, 106,and 114)	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.			
Section: A	Section Name: Risk Assumed	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
Line Status	Line Description	NB	2012 - SEPTEMBER 2011 - SEPTEMBER Previously Rptd Line Item Changes
1	Present value of unpaid expected losses (net of associated premiums)	Debit	
2	Periodic changes	Debit	

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

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Other Data: 15	Analysis of FR Operating Revenue to Budget Receipts	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.		Section Name: Operating Revenues to the Budget Receipts		Line Attributes: Dollars				
Section: A		Rounding Method: Thousands	Decimal: Zero					
Line Status	Line Description	NB	CY-Individual income tax and tax withholdings	CY-Corporation income taxes	CY-Unemployment taxes	CY-Excise taxes	CY-Estate and gift taxes	CY-Customs duties
1	Undistributed Offsetting receipts (offset against outlays)	Credit	0	0	0	0	0	0
2	Proprietary receipts from the public (offset against outlays)	Credit						
3	Rents and royalties on the outer continental shelf lands (offset against outlays)	Credit						
4	Offsetting governmental receipts (offset against outlays)	Credit	0	0	0	0	0	0
5	Intrabudgetary transactions (offset against outlays)	Credit	0	0	0	0	0	0
6	Eamed (exchange) revenue reported in the Statement of Net Cost	Credit	0	0	0	0	0	0
7	NonExchange revenue SCNIP	Credit	0	0	0	0	0	0
8		Credit						
9		Credit						
10	Total (exchange and nonexchange)	N/A						

Line Status	Line Description	NB	CY-Other taxes and receipts	CY-Miscellaneous earned revenue
1	Undistributed Offsetting receipts (offset against outlays)	Credit		

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Other Data: 15	Analysis of FR Operating Revenue to Budget Receipts	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.			
Section:	A	Section Name:	Operating Revenues to the Budget Receipts
Line	Status	Line Description	NB
			CY-Other taxes and receipts
			CY-Miscellaneous earned revenue
2		Proprietary receipts from the public (offset against outlays)	Credit
3		Rents and royalties on the outer continental shelf lands (offset against outlays)	Credit
4		Offsetting governmental receipts (offset against outlays)	Credit
5		Intrabudgetary transactions (offset against outlays)	Credit
6		Earned (exchange) revenue reported in the Statement of Net Cost	Credit
7		NonExchange revenue SCNP	Credit
8			Credit
9			Credit
10		Total (exchange and nonexchange)	N/A

Line Attributes: Dollars
Rounding Method: Thousands
Decimal: Zero

Tab: Other Text Data			
Section:	A	Section Name:	Operating Revenues to the Budget Receipts
Line	Question	Answer	
1	Provide a detailed description of the undistributed offsetting receipts reconciling item(s).	N/A	
2	Provide a detailed description of the proprietary receipts from the public reconciling item(s).	N/A	
3	Provide a detailed description of the offsetting governmental receipts reconciling item(s).	N/A	

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Other Data: 15	Analysis of FR Operating Revenue to Budget Receipts	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Text Data			
Section:	A	Section Name:	Operating Revenues to the Budget Receipts
Line	Question	Answer	
4	Provide a detailed description of the intrabudgetary transaction reconciling item(s).	N/A	
5	Provide a detailed description of the earned revenue reconciling item(s).	The differences related primarily to non-cash transactions.	
6	Provide a detailed description of the agency entered description reconciling item(s).	The majority of the difference is related to the reporting of SCA (5,509,308) on the SOGNP. Other Taxes and Receipts per TFM 4700. The remaining difference related primarily to non-cash transactions.	

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

I = Inactive Line

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

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

I = Inactive Line

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

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	I = Inactive Line		

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

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

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

Tab: Other Data Info.			
Section: C	Section Name: Components of Loan Guarantees, Gross - Current Year	No Data: YES	Line Attributes: Dollars Rounding Method: Thousands Decimal: Zero
Line Status	Line Description	NB	CY-OPIC Credit Program CY-Rural Housing Service CY-Business and Industry Loans CY-Export Credit CY-All other Guaranteed loans CY-Total
1	Guaranteed Loans, gross-beginning of the year	Debit	
2	Disbursements (loans made/securities purchased)	Debit	
3	Repayments	Debit	
4	Other	Debit	
5	Guaranteed Loans, gross-end of the year	N/A	
Section: D	Section Name: Components of Loan Guarantees, Gross - Prior Year	No Data: YES	Line Attributes: Dollars Rounding Method: Thousands Decimal: Zero
Line Status	Line Description	NB	PY-Federal Family Education Loans PY-Federal Housing Administration Loans PY-Veterans Housing Benefit Program PY-Export-Import Bank Loans PY-Small Business Loans PY-Israeli Loan Guarantee Program
1	Guaranteed Loans, gross-beginning of the year	Debit	
2	Disbursements (loans made/securities purchased)	Debit	
3	Repayments	Debit	
4	Other	Debit	
5	Guaranteed Loans, gross-end of the year	N/A	
Line Status	Line Description	NB	PY-OPIC Credit Program PY-Rural Housing Service PY-Business and Industry Loans PY-Export Credit PY-All other Guaranteed loans PY-Total
1	Guaranteed Loans, gross-beginning of the year	Debit	

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

I = Inactive Line

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

**U.S. Department of the Treasury
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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

I = Inactive Line

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

**U.S. Department of the Treasury
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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

I = Inactive Line

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

**U.S. Department of the Treasury
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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

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