



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



Audit of the U.S. Department of Justice Annual Closing Package Financial Statements Fiscal Year 2015

Updated November 2016

**AUDIT OF THE
U.S. DEPARTMENT OF JUSTICE
ANNUAL CLOSING PACKAGE
FINANCIAL STATEMENTS
FISCAL YEAR 2015***

**OFFICE OF THE INSPECTOR GENERAL
EXECUTIVE SUMMARY**

This audit report contains the Closing Package Financial Statements of the U.S. Department of Justice (Department) for the fiscal years (FY) ended September 30, 2015, and September 30, 2014. The Office of the Inspector General (OIG) performed the audit in accordance with auditing standards generally accepted in the United States of America. An unmodified opinion means that the financial statements present fairly, in all material respects, the financial position and the results of the entity's operations in accordance with U.S. generally accepted accounting principles. The FY 2015 audit resulted in an unmodified opinion on the closing package financial statements. For FY 2014, the Department also received an unmodified opinion on its closing package financial statements (OIG Audit Report No. 15-03).

The OIG's FY 2015 closing package auditor's report refers to the report of an other auditor, KPMG LLP, who audited the Department's general-purpose financial statements. KPMG LLP's FY 2015 general-purpose auditors' report refers to the report of an other auditor who audited a Department component, the Federal Bureau of Prisons (BOP). During the FY 2016 audit of the BOP, management identified an error in the BOP's FY 2015 financial statements, and the BOP auditor withdrew its FY 2015 auditor's report. The BOP's FY 2015 financial statements were subsequently restated, and the BOP auditor issued its auditor's report on the restated FY 2015 financial statements. The error was not material to, and therefore was not corrected in, the Department's FY 2015 general-purpose financial statements. Due to the withdrawal of the BOP auditor's FY 2015 report and the subsequent issuance of the BOP auditor's report on the FY 2015 restated financial statements, KPMG LLP updated its auditors' report on the Department's FY 2015 general-purpose financial statements on November 11, 2016. Consequently, the OIG updated its report on the Department's FY 2015 closing package financial statements.

The Department's closing package financial statements were prepared in accordance with Volume I, Part 2 – Chapter 4700 of the U.S. Department of the Treasury's *Treasury Financial Manual*. Its purpose is to assist the U.S. Department of the Treasury in preparing the U.S. Government Financial Report by reclassifying

* This report initially was posted to www.oig.justice.gov/ in December 2015. It was updated and re-posted to www.oig.justice.gov/ in November 2016, as explained in this updated Executive Summary.

the Department's general-purpose financial statements into a standard format that will be consolidated with other federal agencies, and by reporting the Department's intragovernmental balances by federal agency to facilitate elimination of transactions between federal agencies.

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

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

**AUDIT OF THE
U.S. DEPARTMENT OF JUSTICE
ANNUAL CLOSING PACKAGE
FINANCIAL STATEMENTS
FISCAL YEAR 2015**

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT ON CLOSING PACKAGE FINANCIAL STATEMENTS.....	3
CLOSING PACKAGE FINANCIAL STATEMENT REPORT	
BALANCE SHEET	10
STATEMENT OF NET COST	15
STATEMENT OF CHANGES IN NET POSITION.....	17
TRADING PARTNER SUMMARY NOTE REPORT	24
NOTES REPORT.....	54
REQUIRED SUPPLEMENTARY INFORMATION	146

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

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INDEPENDENT AUDITOR'S REPORT ON THE CLOSING PACKAGE FINANCIAL STATEMENTS

United States Attorney General
U.S. Department of Justice

Report on the Closing Package Financial Statements

We have audited the accompanying Closing Package Financial Statement Report of the U.S. Department of Justice (Department), which comprise the Closing Package Financial Statement Report - Balance Sheet as of September 30, 2015 and 2014, the related Closing Package Financial Statement Reports - Statement of Net Cost and Statement of Changes in Net Position for the years then ended, and the accompanying Financial Report (FR) Notes Report (except for the information in the FR Notes Report entitled "Threshold"); the accompanying Additional Note No. 30; the accompanying Trading Partner Summary Note Report - Balance Sheet as of September 30, 2015 and 2014; and the related Trading Partner Summary Note Report - Statement of Net Cost and Statement of Changes in Net Position for the years then ended (hereinafter referred to as the closing package financial statements).

Management's Responsibility for the Closing Package Financial Statements

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

Auditor's Responsibility

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

Management and Budget (OMB) Bulletin No. 15-02, *Audit Requirements for Federal Financial Statements*. Those standards and OMB Bulletin No. 15-02 require that we plan and perform the audit to obtain reasonable assurance about whether the closing package financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the closing package financial statements referred to above present fairly, in all material respects, the financial position of the U.S. Department of Justice as of September 30, 2015 and 2014, and its net costs and changes in net position for the years then ended, in accordance with U.S. generally accepted accounting principles.

Emphasis of Matter

We draw attention to Additional Note No. 30.b to the closing package financial statements, which describes that the accompanying closing package financial statements were prepared to comply with the requirements of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM) Volume I, Part 2, Chapter 4700 for the purpose of providing financial information to the U.S. Department of the Treasury and the U.S. Government Accountability Office to use in preparing and auditing the *Financial Report of the U.S. Government*, and are not intended to be a complete presentation of the consolidated balance sheets of the Department as of September 30, 2015 and 2014, and the related consolidated statements of net cost, changes in net position, and combined statements of budgetary resources and custodial activity (hereinafter referred to as "general-purpose financial statements"). Our opinion is not modified with respect to this matter.

Other Matters

Opinion on the General-Purpose Financial Statements

Other auditors have audited, in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Bulletin No. 15-02 the general-purpose financial statements of the Department as of September 30, 2015 and 2014. The other auditors' report thereon, dated November 1, 2015, expressed an unmodified opinion on those financial statements.

Required Supplementary Information and Required Supplementary Stewardship Information

U.S. generally accepted accounting principles require that the information in Other Data Report Nos. 1, 3 through 9, 14, 17, and 18, except for the information included in the Other Text Data of Other Data Report No. 1; the information in the Other Data Info Section C - Tax Gap of Other Data Report No. 1; and Other Data Report Nos. 1, 8, 9, 14, 17, and 18 entitled "Threshold", (which are discussed below) be presented to supplement the basic closing package financial statements. Such information, although not a part of the basic closing package financial statements, is required by the Federal Accounting Standards Advisory Board, who considers it to be an essential part of financial reporting for placing the basic closing package financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the closing package financial statements, and other knowledge we obtained during our audits of the closing package financial statements, in order to report omissions or material departures from prescribed guidelines, if any, identified by these limited procedures. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted Management's Discussion and Analysis and the Combining Statement of Budgetary Resource that U.S. generally accepted accounting principles require to be presented to supplement the closing package financial statements. Such missing information, although not a part of the closing package financial statements, is required by the Federal Accounting Standards Advisory Board, who considers it to be an essential part of financial reporting for placing the closing package financial statements in an appropriate operational, economic, or historical context. Our opinion on the closing package financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming an opinion on the closing package financial statements as a whole. The information in the sections included in the Other Data Report Nos. 2, 10 through 13, 15, and 16; the information included in the Other Data Info Section C – Tax Gap of Other Data Report No. 1; the information included in the Other Text Data of Other Data Report No. 1; the information entitled "Threshold" in Other Data Report Nos. 1, 8, 9, 14, 17, and 18; the information in the sections entitled "Threshold" in the FR Notes Report; the information in the Closing Package Line Reclassification Summary Report - Balance Sheet; the information in the Closing Package Line Reclassification Summary Reports - Statement of Net Cost and Statement of Changes in Net Position; and the information in the Closing Package Line Reclassification Summary Report - Custodial Activity are presented for purposes of additional analysis in accordance with *TFM Chapter 4700* and are not a required part of the closing package financial statements. We read the other information included with the closing package financial statements in order to identify material inconsistencies, if any, with the audited closing package financial statements. Such information has not been subjected to the auditing procedures applied in the audits of the closing package financial statements and, accordingly, we do not express an opinion or provide any assurances on it.

Restriction on Use of the Report on the Closing Package Financial Statements

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

Other Reporting Required by Government Auditing Standards

In accordance with U.S. *Government Auditing Standards* and OMB Bulletin No. 15-02, other auditors have also issued reports dated November 1, 2011 on their consideration of the Department's internal control over financial reporting and the results of our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters that are required to be reported under *Government Auditing Standards*. Those reports are an integral part of an audit performed in accordance with U.S. *Government Auditing Standards* and OMB Bulletin No. 15-02 in considering the Department's internal control and compliance, and should be read in conjunction with this report in considering the results of our audits of the closing package financial statements.

The other auditors' audit of the general-purpose financial statements as of and for the year ended September 30, 2015 disclosed the following significant deficiency:

- Improvements Needed in Financial Statement Preparation and Review Controls

All significant facts pertaining to the matters referred to above, including the required elements of the finding and recommendations are included in the *Independent Auditors' Report on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards*.

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

In planning and performing our audit of the closing package financial statements as of and for the year ended September 30, 2015 we also considered the Department's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the closing package financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of Department's internal control.

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

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

Compliance and Other Matters Specific to the Closing Package Financial Statements

As part of obtaining reasonable assurance about whether the Department's closing package financial statements are free from material misstatement, we also performed tests of its compliance with certain provisions of *TFM Chapter 4700*, noncompliance with which could have a material effect on the closing package financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit of the closing package financial statements, and accordingly, we do not express such an opinion. The results of our tests of compliance with *TFM Chapter 4700* disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of the Other Reporting Required by Government Auditing Standards

The purpose of the communication provided in the Other Reporting Required by *Government Auditing Standards* section is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the agency's internal control or on compliance. This communication is an integral part of an audit performed in accordance with U.S. generally accepted government auditing standards in considering internal control and compliance with provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the closing package financial statements. Accordingly, this communication is not suitable for any other purpose.



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

November 1 , 2016

**Closing Package
Financial Statement Report**

U.S Department of the Treasury
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11-17-2015 11:19:21

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET **Fiscal Year:** 2015 **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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Assets:				
Non-federal				
Cash and other monetary assets		1,146,230	190,965	190,965
Accounts and taxes receivable, net		83,490	93,326	93,326
Loans receivable, net		0	0	0
TARP direct loans and equity investments, net (for use by Treasury only)	I	0	0	0
Inventories and related property, net		301,756	265,614	265,614
Property, plant and equipment, net		9,269,415	9,678,390	9,678,390
Debt and equity securities		0	0	0
Investment in GSEs		0	0	0
Other assets		399,287	384,374	384,374
Total Non-Federal Assets		11,200,178	10,612,669	10,612,669
Federal				
Fund balance with Treasury (RC 40)		31,234,522	26,878,549	26,878,549
Federal investments (RC 01)		6,537,707	7,586,600	7,586,600
Accounts receivable (RC 22)		498,540	507,672	507,672
Accounts receivable, capital transfers (RC 12)		0	0	0
Interest receivable (RC 02)		360	187	187
Loans receivable (RC17)		0	0	0
Transfers receivable (RC 27)		0	0	0
Benefit program contributions receivable (RC 21)		0	0	0

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11-17-2015 11:19:21

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

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Closing Line item	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Advances to others and prepayments (RC 23)		57,329	74,043	74,043
Other assets (without reciprocals) (RC 29) "G"		0	19	19
Other assets (without reciprocals) (RC 29) "Z"		1,286,722	1,353,421	1,353,421
Other assets (without reciprocals) (RC 29)		1,286,722	1,353,440	1,353,440
Asset for Agency's custodial and non-entity liabilities (RC 46)		0	0	0
Other assets (RC 30) "F"		0	0	0
Other assets (RC 30) "G"		123	0	0
Other assets (RC 30)		123	0	0
Total Federal Assets		39,615,303	36,400,491	36,400,491
Total Assets		50,815,481	47,013,160	47,013,160
Liabilities:				
Non-federal				
Accounts payable		(6,349,078)	(5,879,495)	(5,879,495)
Federal debt securities held by the public and accrued interest		0	0	0
Federal employee and veteran benefits payable		(1,669,423)	(1,691,157)	(1,691,157)
Environmental and disposal liabilities		(79,802)	(78,799)	(78,799)
Benefits due and payable		0	0	0
Loan guarantee liabilities		0	0	0

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11-17-2015 11:19:21

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Closing Line item	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Liabilities to GSEs (for use by Treasury only)		0	0	0
Insurance and guarantee program liabilities		0	0	0
Other liabilities		(6,829,249)	(6,013,158)	(6,013,158)
Total Non-Federal Liabilities		(14,927,552)	(13,662,609)	(13,662,609)
Federal				
Accounts payable (RC 22)		(335,428)	(346,246)	(346,246)
Accounts payable, capital transfers (RC 12)		0	0	0
Federal debt (RC 01)		0	0	0
Interest payable (RC 02)		0	0	0
Loans payable (RC 17)		0	0	0
Transfers payable (RC 27)		0	0	0
Benefit program contributions payable (RC 21)		(378,744)	(348,588)	(348,588)
Advances from others and deferred credits (RC 23)		(192,217)	(196,581)	(196,581)
Liability to the General Fund for custodial and other non-entity assets (RC 46)		(5,825)	(5,118)	(4,737)
Other liabilities (without reciprocals) (RC 29)		(2,797,270)	(2,046,348)	(2,046,729)
Other liabilities (without reciprocals) (RC 29) "G"		0	0	0

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11-17-2015 11:19:21

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

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Closing Line item	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Liability for Fund Balance with Treasury (RC 40)		0	0	0
Other liabilities (RC 30) "F"		0	0	0
Other liabilities (RC 30) "G"		0	0	0
Other liabilities (RC 30)		0	0	0
Total Federal Liabilities		(3,709,484)	(2,942,881)	(2,942,881)
Total Liabilities		(18,637,036)	(16,605,490)	(16,605,490)
Net Position:				
Net Position - Funds From Dedicated Collections		(16,360,059)	(15,544,478)	(15,544,478)
Net Position - Funds From Dedicated Collections "F"	I	0	0	0
Net Position - Funds From Dedicated Collections "G"	I	0	0	0
Net Position - Funds From Dedicated Collections "Z"	I	0	0	0
Net Position - Funds From Dedicated Collections		(16,360,059)	(15,544,478)	(15,544,478)
Net Position - Funds other than those from Dedicated Collections "F"	I	0	0	0
Net Position - Funds other than those from Dedicated Collections		(15,818,386)	(14,863,192)	(14,863,192)
Net Position - Funds other than those from Dedicated Collections "G"	I	0	0	0

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11-17-2015 11:19:21

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

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Closing Line item	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Net Position - Funds other than those from Dedicated Collections "Z"	0	0	0
Net Position - Funds other than those from Dedicated Collections	(15,818,386)	(14,863,192)	(14,863,192)
Total Net Position	(32,178,445)	(30,407,670)	(30,407,670)
Total Liabilities and Net Position	(50,815,481)	(47,013,160)	(47,013,160)

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11-17-2015 11:19:21

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST **Fiscal Year:** 2015 **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.

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Closing Line item	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Gross Cost:				
Non-Federal gross cost		26,628,270	27,391,814	27,391,814
Interest on debt held by the public		0	0	0
Gains/losses from changes in actuarial assumptions		0	0	0
General PP&E partial impairment loss		0	0	0
Total Non-Federal Gross Cost		26,628,270	27,391,814	27,391,814
Federal Gross Cost				
Benefit program costs (RC 26)		3,255,817	2,991,445	2,991,445
Imputed costs (RC 25)		830,073	939,382	939,382
Buy/sell costs (RC 24)		3,084,331	3,166,524	3,166,524
Federal securities interest expense (RC 03)		0	0	0
Borrowing and other interest expense (RC 05)		211	239	239
Borrowing losses (RC 06)		0	0	0
Other expenses (without reciprocals) (RC 29) "G"		0	0	0
Other expenses (without reciprocals) (RC 29) "Z"		750,719	740,880	740,880
Other expenses (without reciprocals) (RC 29)		750,719	740,880	740,880
Total Federal Gross Cost		7,921,151	7,838,470	7,838,470
Department Total Gross Cost		34,549,421	35,230,284	35,230,284

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11-17-2015 11:19:21

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST **Fiscal Year:** 2015 **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.
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Closing Line Item	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Earned Revenue:				
Non-Federal Earned Revenue		(1,661,149)	(1,746,459)	(1,746,459)
Federal Earned Revenue		0	0	0
Benefit program revenue (exchange) (RC 26)				
Buy/sell revenue (RC 24)		(1,542,112)	(1,503,865)	(1,503,865)
Federal securities interest revenue including associated gains and losses (exchange) (RC 03)		(865)	(866)	(866)
Borrowing and other interest revenue (exchange) (RC 05)		0	0	0
Borrowings gains (RC 06)		0	0	0
Other revenue (without reciprocals) (RC 29) "F"		0	0	0
Other revenue (without reciprocals) (RC 29) "G"		0	0	0
Other revenue (without reciprocals) (RC 29) "Z"		0	0	0
Other revenue (without reciprocals) (RC 29)		0	0	0
Total Federal Earned Revenue		(1,542,977)	(1,504,731)	(1,504,731)
Department Total Earned Revenue		(3,204,126)	(3,251,190)	(3,251,190)
Net Cost		31,345,295	31,979,094	31,979,094

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11-17-2015 11:19:21

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2015 **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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Beginning Net Position		(30,407,670)	(25,940,909)	(26,071,767)
Non-federal prior-period adjustments				
Changes in accounting principles		121,114	0	130,858
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 (RC 29)		0	0	0
Corrections of errors - federal (RC 29)		0	0	0
Corrections of errors - years preceding the prior year - federal (RC 29)		0	0	0
Adjusted Beginning Net Position Balance		(30,286,556)	(25,940,909)	(25,940,909)
Non-Federal Nonexchange Revenue				
Individual income tax and tax withholdings (for use by Treasury only)		0	0	0
Corporation income taxes (for use by Treasury only)		0	0	0
Excise taxes		0	0	0

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11-17-2015 11:19:21

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2015 **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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Unemployment taxes		0	0	0
Custom duties		0	0	0
Estate and gift taxes		0	0	0
Other taxes and receipts		(19,636,486)	(21,945,683)	(21,945,683)
Miscellaneous earned revenues		0	0	0
Total Non-Federal Nonexchange Revenue		(19,636,486)	(21,945,683)	(21,945,683)
Federal Nonexchange Revenue				
Federal securities interest revenue including associated gains and losses (nonexchange) (RC 03)		(6,610)	(6,280)	(6,280)
Borrowings and other interest revenue (nonexchange) (RC 05)		0	0	0
Benefit program revenue (nonexchange) (RC 26)		0	0	0
Other taxes and receipts (RC 45)		0	0	0
Total Federal Nonexchange Revenue		(6,610)	(6,280)	(6,280)
Budgetary Financing Sources:				
Appropriations received as adjusted (rescissions and other adjustments) (RC 41)		(26,680,204)	(27,724,895)	(588,457)
Appropriations Used (RC 39)		27,496,440	27,136,438	0
Appropriation of unavailable special or trust fund receipts transfers-in (RC		0	0	0

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

11-17-2015 11:19:21

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2015 **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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
07) Appropriation of unavailable special or trust fund receipts transfers-out (RC 07)		0	0	0
Nonexpenditure transfers-out of unexpended appropriations and financing sources (RC 08)		119,022	801,516	801,516
Nonexpenditure transfers-in of unexpended appropriations and financing sources (RC 08)		(1,678,797)	(551,532)	(551,532)
Expenditure transfers-in of financing sources (RC 09)		0	0	0
Expenditure transfers-out of financing sources (RC 09)		0	0	0
Nonexpenditure transfers-in of financing sources - capital transfers (RC 11)		0	0	0
Nonexpenditure transfers-out of financing sources - capital transfers (RC 11)		0	0	0
Accrual for amounts to be collected for others and transferred to the General Fund (RC 29)	I	0	0	0
Collections for others transferred to the General Fund (RC 44)		0	0	0
Other budgetary financing sources (RC 29) "G"		(20,131,460)	(20,480,263)	(20,412,579)

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

11-17-2015 11:19:21

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION Fiscal Year: 2015 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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Other budgetary financing sources (RC 29) "Z"		0	0	0
Other budgetary financing sources (RC 29)		(20,131,460)	(20,480,263)	(20,412,579)
Warrants issued (RC 41)		0	0	0
Appropriations Outstanding (RC 39)		0	0	0
Trust Fund Warrants Issues Net of Adjustments (RC 45)		0	0	0
Total Budgetary Financing Sources		(20,874,999)	(20,818,736)	(20,751,052)
Transfers-in without reimbursement (RC 18)		(8,957)	(4,793)	(4,793)
Transfers-out without reimbursement (RC 18)		1,977	1,158	1,158
Imputed financing source (RC 25)				
Other Financing Sources:		(830,074)	(939,382)	(939,382)
Non-entity collections transferred to the General Fund (RC 44)		8,117,478	7,267,872	8,204
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)		487	(11)	(11)
Other non-budgetary financing sources (RC 29) "G"		0	0	0
Other non-budgetary financing sources (RC 29) "Z"		0	0	0
Other non-budgetary financing sources (RC 29)		0	0	0

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

11-17-2015 11:19:21

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2015 **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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Transfer in of Agency Unavailable Custodial and Non-entity Collections (RC 44)		0	0	0
Accrual of Agency Amounts to be Collected (RC 48)		0		0
Total Other Financing Sources		7,280,911	6,324,844	(934,824)
Net Cost		31,345,295	31,979,094	31,979,094
Ending Net Position Balance		(32,178,445)	(30,407,670)	(37,599,654)

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**Trading Partner
Summary Note Report**

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

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET		Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500 - Department of Justice	Reported in: THOUSANDS	Decimal Point: ZERO	

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Account Type</u>		<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
		A	D	498,540	507,672
BS	Accounts receivable (RC 22)				
		Variance:			
				0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
0300	LIBRARY OF CONGRESS	0	283		0
0400	GOVERNMENT PRINTING OFFICE	3	10		0
0500	GOVERNMENT ACCOUNTABILITY OFFICE	2	1		0
1000	THE JUDICIARY	924	597		0
1100	EXECUTIVE OFFICE OF THE PRESIDENT	175	394		0
1200	Department of Agriculture	694	380		0
1300	Department of Commerce	978	1,139		0
1400	Department of the Interior	1,490	849		0
1601	Department of Labor	282	268		0
1800	United States Postal Service	99	200		0
1900	Department of State	148,766	121,780		0
2000	Department of the Treasury	7,961	8,517		0
2300	U. S. TAX COURT	634	524		0
2400	Office of Personnel Management	7,307	9,544		0
2500	National Credit Union Administration	2	2		0
2600	FEDERAL RETIREMENT THRIFT INVESTMENT BOARD	31	79		0
2700	Federal Communications Commission	19	(73)		0
2800	Social Security Administration	277	996		0
2900	FEDERAL TRADE COMMISSION	335	458		0

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

11-17-2015 11:19:45

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET **Fiscal Year:** 2015 **Period:** SEPTEMBER

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

Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER	0
3100	U. S. Nuclear Regulatory Commission	238	162	162
3300	Smithsonian Institution	0	20	20
3301	JOHN F. KENNEDY CENTER FOR PERFORMING ARTS	9	0	0
3600	DEPARTMENT OF VETERANS AFFAIRS	1,069	980	980
4700	General Services Administration	481	4,626	4,626
4900	National Science Foundation	12	35	35
5000	Securities and Exchange Commission	307	3,444	3,444
5100	Federal Deposit Insurance Corporation	624	478	478
5600	CENTRAL INTELLIGENCE AGENCY	0	8,059	8,059
6100	CONSUMER PRODUCT SAFETY COMMISSION	52	(19)	(19)
6400	Tennessee Valley Authority	40	0	0
6800	Environmental Protection Agency	5,640	4,086	4,086
6900	Department of Transportation	825	288	288
7000	Department of Homeland Security	27,733	26,957	26,957
7200	Agency for International Development	690	(164)	(164)
7300	Small Business Administration	72	45	45
7500	Department of Health and Human Services	108,525	142,408	142,408
8000	National Aeronautics and Space Administration	53	72	72
8300	Export-Import Bank of the United States	3	22	22
8600	Department of Housing and Urban Development	94	383	383

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

11-17-2015 11:19:45

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 - Department of Justice **Reported in:** THOUSANDS **Decimal Point:** ZERO

Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER	2015-SEPTEMBER	2014-SEPTEMBER
8900	Department of Energy	2,049	1,920	1,920	0
9000	SELECTIVE SERVICES SYSTEM	0	30	30	0
9100	Department of Education	354	104	104	0
9500	Independent and Other Agencies	5	19,764	19,764	0
9999	Unidentified	55,776	10,524	10,524	0
DE00	Department of Defense	123,910	137,500	137,500	0
	Total	498,540	507,672	507,672	0

Agency FS	CP Line Description	Account Type	NB	D	2015-SEPTEMBER	2014-SEPTEMBER
BS	Advances to others and prepayments (RC 23)	A			57,329	74,043
					0	0
					0	0

Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER	2015-SEPTEMBER	2014-SEPTEMBER
0200	U.S. CAPITOL POLICE	(36)	(36)	(36)	0
0300	LIBRARY OF CONGRESS	1,668	1,542	1,542	0
1100	EXECUTIVE OFFICE OF THE PRESIDENT	(30)	0	0	0
1300	Department of Commerce	12,321	22,784	22,784	0
1400	Department of the Interior	38	63	63	0
1900	Department of State	18,976	23,990	23,990	0
2000	Department of the Treasury	47	47	47	0
2400	Office of Personnel Management	37	7	7	0
4700	General Services Administration	98	756	756	0

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

11-17-2015 11:19:45

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET **Fiscal Year:** 2015 **Period:** SEPTEMBER

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

Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER	0
4900	National Science Foundation	33	0	0
5600	CENTRAL INTELLIGENCE AGENCY	0	8,120	8,120
6900	Department of Transportation	6,044	1,828	1,828
7500	Department of Health and Human Services	98	34	34
8600	Department of Housing and Urban Development	5,956	6,267	6,267
8800	NATIONAL ARCHIVES AND RECORDS ADM.	4	0	0
9100	Department of Education	2,102	2,999	2,999
9500	Independent and Other Agencies	0	1,965	1,965
9515	CORP. FOR NATIONAL & COMMUNITY SERVICE	1,412	0	0
9999	Unidentified	8,570	2,617	2,617
DE00	Department of Defense	(9)	1,060	1,060
	Total	57,329	74,043	74,043

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 - Department of Justice **Reported in:** THOUSANDS **Decimal Point:** ZERO

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS	Federal investments (RC 01)	A	D	6,537,707	7,586,600
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
2000	Department of the Treasury	6,537,707	7,586,600	7,586,600	0
	Total	6,537,707	7,586,600	7,586,600	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS	Fund balance with Treasury (RC 40)	A	D	31,234,522	26,878,549
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
9900	Treasury General Fund	31,234,522	26,878,549	26,878,549	0
	Total	31,234,522	26,878,549	26,878,549	0

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 - Department of Justice **Reported in:** THOUSANDS **Decimal Point:** ZERO

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS	Interest receivable (RC 02)	A	D	360	187
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
2000	Department of the Treasury	360	187	187	0
	Total	360	187	187	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS	Other assets (RC 30) "G"	A	D	123	0
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
9900	Treasury General Fund	123	0	0	0
	Total	123	0	0	0

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

11-17-2015 11:19:45

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 - Department of Justice **Reported in:** THOUSANDS **Decimal Point:** ZERO

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS	Other assets (without reciprocals) (RC 29) "G"	A	D	0	19
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
9900	Treasury General Fund	0	19	19	0
	Total	0	19	19	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS	Accounts payable (RC 22)	L	C	335,428	346,246
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
0300	LIBRARY OF CONGRESS	62	176	176	0
0400	GOVERNMENT PRINTING OFFICE	7,102	15,009	15,009	0
1000	THE JUDICIARY	6,806	7,080	7,080	0
1100	EXECUTIVE OFFICE OF THE PRESIDENT	11	0	0	0
1200	Department of Agriculture	4,229	1,555	1,555	0
1300	Department of Commerce	2,245	18,415	18,415	0
1400	Department of the Interior	199	186	186	0
1601	Department of Labor	599	608	608	0
1800	United States Postal Service	3,301	3,127	3,127	0
1900	Department of State	53,586	46,557	46,557	0
2000	Department of the Treasury	1,129	12,869	12,869	0

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

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET		Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500 - Department of Justice	Reported in: THOUSANDS	Decimal Point: ZERO	
Trading Partner	2015-SEPTEMBER	2014-SEPTEMBER	
2400 Office of Personnel Management	17,835	11,420	11,420
2700 Federal Communications Commission	14	2	2
2800 Social Security Administration	1	21	21
3600 DEPARTMENT OF VETERANS AFFAIRS	89	170	170
4500 U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.	13	13	13
4700 General Services Administration	176,405	209,527	209,527
4900 National Science Foundation	301	161	161
5600 CENTRAL INTELLIGENCE AGENCY	0	384	384
6400 Tennessee Valley Authority	1	0	0
6500 FEDERAL MARITIME COMMISSION	28	0	0
6800 Environmental Protection Agency	1,915	9	9
6900 Department of Transportation	1,356	981	981
7000 Department of Homeland Security	11,596	15,684	15,684
7200 Agency for International Development	35	6	6
7500 Department of Health and Human Services	11,091	21,764	21,764
8000 National Aeronautics and Space Administration	47	848	848
8600 Department of Housing and Urban Development	33	(878)	(878)
8800 NATIONAL ARCHIVES AND RECORDS ADM.	1,649	355	355
8900 Department of Energy	3,526	3,356	3,356
9500 Independent and Other Agencies	0	267	267

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET Fiscal Year: 2015 Period: SEPTEMBER

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

Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER
9999	Unidentified	342	(52,723)
DE00	Department of Defense	29,882	29,297
	Total	(335,428)	(346,246)

Agency FS	CP Line Description	Account Type	NB	2015-SEPTEMBER	2014-SEPTEMBER
BS	Advances from others and deferred credits (RC.23)	L	C	192,217	196,581
				Variance:	0

Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER
1000	THE JUDICIARY	4	0
1100	EXECUTIVE OFFICE OF THE PRESIDENT	187	449
1200	Department of Agriculture	107	169
1300	Department of Commerce	7	4
1400	Department of the Interior	287	284
1601	Department of Labor	25	24
1900	Department of State	18,207	10,190
2400	Office of Personnel Management	0	1
2800	Social Security Administration	155	185
3600	DEPARTMENT OF VETERANS AFFAIRS	7	13

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

11-17-2015 11:19:45

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET **Fiscal Year:** 2015 **Period:** SEPTEMBER

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

Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER	
4700	General Services Administration	236	236	0
5400	FEDERAL LABOR RELATIONS AUTHORITY	0	3	0
5600	CENTRAL INTELLIGENCE AGENCY	0	228	0
6800	Environmental Protection Agency	2	0	0
6900	Department of Transportation	241	297	0
7000	Department of Homeland Security	65,584	88,734	0
7500	Department of Health and Human Services	13,666	14,940	0
8600	Department of Housing and Urban Development	0	(6)	0
9100	Department of Education	628	1,796	0
9500	Independent and Other Agencies	0	438	0
9999	Unidentified	13,800	13,010	0
DE00	Department of Defense	79,074	65,586	0
	Total	(192,217)	(196,581)	0

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 - Department of Justice **Reported in:** THOUSANDS **Decimal Point:** ZERO

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS	Benefit program contributions payable (RC 21)	L	C	378,744	348,588
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
1000	THE JUDICIARY	0	(187)		0
1601	Department of Labor	282,139	267,053		0
2400	Office of Personnel Management	96,605	77,104		0
9999	Unidentified	0	4,618		0
	Total	(378,744)	(348,588)		0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS	Liability to the General Fund for custodial and other non-entity assets (RC 46)	L	C	5,825	5,118
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
9900	Treasury General Fund	5,825	5,118	4,737	381
	Total	(5,825)	(5,118)	(4,737)	381

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

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST		Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500 - Department of Justice	Reported in: THOUSANDS	Decimal Point: ZERO	
Agency FS	CP Line Description	Account Type	2015-SEPTEMBER
NCS	Buy/sell revenue (RC 24)	ER	<u>1,542,112</u>
		C	<u>1,503,865</u>
		Variance:	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER
0000	CONGRESS (HOUSE & SENATE)	60	0
0100	ARCHITECT OF THE CAPITOL	3	(3)
0400	GOVERNMENT PRINTING OFFICE	0	10
0500	GOVERNMENT ACCOUNTABILITY OFFICE	7	7
1000	THE JUDICIARY	1,943	1,267
1100	EXECUTIVE OFFICE OF THE PRESIDENT	721	1,325
1200	Department of Agriculture	4,328	3,739
1300	Department of Commerce	3,035	2,701
1400	Department of the Interior	7,436	5,786
1601	Department of Labor	1,755	19,218
1800	United States Postal Service	1,239	682
1900	Department of State	338,573	338,940
2000	Department of the Treasury	25,392	27,814
2300	U. S. TAX COURT	2,229	2,112
2400	Office of Personnel Management	44,688	47,581
2500	National Credit Union Administration	5	5
2600	FEDERAL RETIREMENT THRIFT INVESTMENT BOARD	857	1,131
2700	Federal Communications Commission	29	28
2800	Social Security Administration	10,902	26,075

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

11-17-2015 11:19:45

GF004F - Trading Partner Summary Note Report

Statement:	STATEMENT OF NET COST	Fiscal Year:	2015	Period:	SEPTEMBER
Entity:	1500 - Department of Justice	Reported in:	THOUSANDS	Decimal Point:	ZERO
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
2900	FEDERAL TRADE COMMISSION	1,220	1,000	1,000	0
3100	U. S. Nuclear Regulatory Commission	1,014	1,035	1,035	0
3300	Smithsonian Institution	74	77	77	0
3600	DEPARTMENT OF VETERANS AFFAIRS	15,513	13,054	13,054	0
4500	U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.	0	1	1	0
4700	General Services Administration	22,846	28,110	28,110	0
4900	National Science Foundation	141	126	126	0
5000	Securities and Exchange Commission	5,457	16,260	16,260	0
5100	Federal Deposit Insurance Corporation	832	527	527	0
5400	FEDERAL LABOR RELATIONS AUTHORITY	3	1	1	0
5600	CENTRAL INTELLIGENCE AGENCY	0	1,922	1,922	0
5901	NATIONAL ENDOWMENT FOR THE ARTS	13	0	0	0
6100	CONSUMER PRODUCT SAFETY COMMISSION	76	46	46	0
6400	Tennessee Valley Authority	207	0	0	0
6500	FEDERAL MARITIME COMMISSION	28	1	1	0
6800	Environmental Protection Agency	23,568	22,792	22,792	0
6900	Department of Transportation	3,547	1,678	1,678	0
7000	Department of Homeland Security	194,504	154,123	154,123	0
7200	Agency for International Development	587	(678)	(678)	0
7300	Small Business Administration	364	561	561	0

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST **Fiscal Year:** 2015 **Period:** SEPTEMBER

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

Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER
7500	Department of Health and Human Services	229,112	228,480
8000	National Aeronautics and Space Administration	148	163
8300	Export-Import Bank of the United States	6	22
8600	Department of Housing and Urban Development	212	1,882
8800	NATIONAL ARCHIVES AND RECORDS ADM.	3	2
8900	Department of Energy	1,445	1,837
9000	SELECTIVE SERVICES SYSTEM	60	85
9100	Department of Education	1,505	653
9300	FEDERAL MEDIATION AND CONCILIATION SVC.	0	2
9500	Independent and Other Agencies	0	21,423
9515	CORP. FOR NATIONAL & COMMUNITY SERVICE	19	0
9516	DEFENSE NUCLEAR FACILITIES SAFETY BOARD	1	0
9532	NATIONAL TRANSPORTATION SAFETY BOARD	37	0
9549	ENVIRONMENTAL DISPUTE RESOLUTION FUND	3	0
9554	BROADCASTING BOARD OF GOVERNORS	20	0
9999	Unidentified	23,373	41,955
DE00	Department of Defense	572,972	488,307

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 - Department of Justice **Reported in:** THOUSANDS **Decimal Point:** ZERO

Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER
	Total	(1,542,112)	(1,503,865)
		0	0

Agency FS	CP Line Description	Account Type	NB	C	Variance:
NCS	Federal securities interest revenue including associated gains and losses (exchange) (RC 03)	ER	865	866	0
			<u>865</u>	<u>866</u>	<u>866</u>

Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER
2000	Department of the Treasury	865	866
		(865)	(866)
		0	0

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Agency FS	CP Line Description	Account Type	NB	2015-SEPTEMBER	2014-SEPTEMBER
NCS	Benefit program costs (RC 26)	GC	D	3,255,817	2,991,445
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
1601	Department of Labor	126,496	124,919	0	0
2400	Office of Personnel Management	3,129,321	2,866,526	0	0
	Total	3,255,817	2,991,445	0	0

Agency FS	CP Line Description	Account Type	NB	2015-SEPTEMBER	2014-SEPTEMBER
NCS	Borrowing and other interest expense (RC 05)	GC	D	211	239
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
4700	General Services Administration	211	239	239	0
	Total	211	239	239	0

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

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST		Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500 - Department of Justice	Reported in: THOUSANDS	Decimal Point: ZERO	
Agency FS	CP Line Description	Account Type	NB
NCS	Buy/sell costs (RC 24)	GC	D
			2015-SEPTEMBER
			<u>3,084,331</u>
			2014-SEPTEMBER
			<u>3,166,524</u>
		Variance:	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER
0300	LIBRARY OF CONGRESS	2,151	1,917
0400	GOVERNMENT PRINTING OFFICE	(8,912)	7,719
0500	GOVERNMENT ACCOUNTABILITY OFFICE	2,467	3,059
1000	THE JUDICIARY	7,378	5,086
1100	EXECUTIVE OFFICE OF THE PRESIDENT	536	193
1200	Department of Agriculture	25,165	58,315
1300	Department of Commerce	13,284	59,452
1400	Department of the Interior	3,312	4,496
1601	Department of Labor	5,662	7,607
1800	United States Postal Service	21,432	21,795
1900	Department of State	257,651	240,946
2000	Department of the Treasury	41,662	35,026
2400	Office of Personnel Management	69,715	76,344
2700	Federal Communications Commission	143	44
2800	Social Security Administration	105	21
3100	U. S. Nuclear Regulatory Commission	25	32
3600	DEPARTMENT OF VETERANS AFFAIRS	733	461
4500	U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.	43	15

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

11-17-2015 11:19:45

GF004F - Trading Partner Summary Note Report

Statement:	STATEMENT OF NET COST	Fiscal Year:	2015	Period:	SEPTEMBER
Entity:	1500 - Department of Justice	Reported in:	THOUSANDS	Decimal Point:	ZERO
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
4700	General Services Administration	2,206,390	2,200,661	2,200,661	0
4900	National Science Foundation	1,284	309	309	0
5100	Federal Deposit Insurance Corporation	208	198	198	0
5400	FEDERAL LABOR RELATIONS AUTHORITY	1	0	0	0
5600	CENTRAL INTELLIGENCE AGENCY	0	12,441	12,441	0
6400	Tennessee Valley Authority	16	0	0	0
6500	FEDERAL MARITIME COMMISSION	28	0	0	0
6800	Environmental Protection Agency	2,239	218	218	0
6900	Department of Transportation	23,186	43,176	43,176	0
7000	Department of Homeland Security	134,266	146,554	146,554	0
7200	Agency for International Development	402	194	194	0
7500	Department of Health and Human Services	34,952	57,148	57,148	0
8000	National Aeronautics and Space Administration	(966)	344	344	0
8600	Department of Housing and Urban Development	11,979	487	487	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.	11,165	1,562	1,562	0
8900	Department of Energy	17,647	18,014	18,014	0
9100	Department of Education	2,170	251	251	0
9300	FEDERAL MEDIATION AND CONCILIATION SVC.	11	(67)	(67)	0
9500	Independent and Other Agencies	0	393	393	0
9515	CORP. FOR NATIONAL &	1,254	0	0	0

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

11-17-2015 11:19:45

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 - Department of Justice **Reported in:** THOUSANDS **Decimal Point:** ZERO

Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER
	COMMUNITY SERVICE	13	0
9532	NATIONAL TRANSPORTATION SAFETY BOARD	0	(18,472)
9900	Treasury General Fund	38,725	118
9999	Unidentified	156,809	180,467
DE00	Department of Defense	3,084,331	3,166,524
	Total		0

Agency FS	CP Line Description	Account Type	NB	2015-SEPTEMBER	2014-SEPTEMBER
NCS	Imputed costs (RC 25)	GC	D	830,073	939,382
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
2000	Department of the Treasury	19,549	33,107	33,107	0
2400	Office of Personnel Management	810,524	906,275	906,275	0
	Total	830,073	939,382	939,382	0

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 - Department of Justice **Reported in:** THOUSANDS **Decimal Point:** ZERO

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP	Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)	CF	D	487	(11)
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
9900	Treasury General Fund	487	(11)	(11)	0
	Total	487	(11)	(11)	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP	Non-entity collections transferred to the General Fund (RC 44)	CF	D	10,349	8,204
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
9900	Treasury General Fund	10,349	8,204	8,204	0
	Total	10,349	8,204	8,204	0

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 - Department of Justice **Reported in:** THOUSANDS **Decimal Point:** ZERO

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP	Nonexpenditure transfers-out of unexpended appropriations and financing sources (RC 08)	CF	D	119,022	801,516
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
1000	THE JUDICIARY	14,732	3,884	3,884	0
1100	EXECUTIVE OFFICE OF THE PRESIDENT	823	390	390	0
1300	Department of Commerce	4,500	4,500	4,500	0
9900	Treasury General Fund	0	693,000	693,000	0
9999	Unidentified	98,967	99,742	99,742	0
	Total	119,022	801,516	801,516	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP	Transfers-out without reimbursement (RC 18)	CF	D	1,977	1,158
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
1200	Department of Agriculture	9	0	0	0
1400	Department of the Interior	0	8	8	0
1800	United States Postal Service	100	0	0	0
1900	Department of State	106	0	0	0
6900	Department of Transportation	9	0	0	0
7000	Department of Homeland Security	131	0	0	0
9999	Unidentified	16	1,075	1,075	0

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

11-17-2015 11:19:45

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 - Department of Justice **Reported in:** THOUSANDS **Decimal Point:** ZERO

Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER
DE00	Department of Defense	1,606	75
	Total	1,977	1,158
		0	0

Agency FS	CP Line Description	Account Type	NB	2015-SEPTEMBER	2014-SEPTEMBER
SCNP	Appropriations Used (RC 39)	CF	D	27,496,440	27,136,438
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
9900	Treasury General Fund	27,496,440	27,136,438	0	27,136,438
	Total	27,496,440	27,136,438	0	27,136,438

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

11-17-2015 11:19:45

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 - Department of Justice **Reported in:** THOUSANDS **Decimal Point:** ZERO

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP	Appropriations received as adjusted (rescissions and other adjustments) (RC 41)	F	C	26,680,204	27,724,895
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
9900	Treasury General Fund	26,680,204	27,724,895	588,457	27,136,438
	Total	(26,680,204)	(27,724,895)	(588,457)	27,136,438

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP	Federal securities interest revenue including associated gains and losses (nonexchange) (RC 03)	F	C	6,610	6,280
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
2000	Department of the Treasury	6,610	6,280	6,280	0
	Total	(6,610)	(6,280)	(6,280)	0

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 - Department of Justice **Reported in:** THOUSANDS **Decimal Point:** ZERO

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP	Imputed financing source (RC 25)	F	C	830,074	939,382
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
2000	Department of the Treasury	19,550	33,107	33,107	0
2400	Office of Personnel Management	810,524	906,275	906,275	0
	Total	(830,074)	(939,382)	(939,382)	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP	Nonexpenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F	C	1,678,797	551,532
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
1000	THE JUDICIARY	450,941	427,639	427,639	0
1100	EXECUTIVE OFFICE OF THE PRESIDENT	1,124,299	20,153	20,153	0
7000	Department of Homeland Security	4,000	4,000	4,000	0
9999	Unidentified	99,557	99,740	99,740	0
	Total	(1,678,797)	(551,532)	(551,532)	0

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

11-17-2015 11:19:45

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION		Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500 - Department of Justice	Reported in: THOUSANDS	Decimal Point: ZERO	

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP	Other budgetary financing sources (RC 29) "C"	F	C	27,397,440	27,106,438
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
9900	Treasury General Fund	27,397,440	27,106,438	27,106,438	0
	Total	(27,397,440)	(27,106,438)	(27,106,438)	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP	Transfers-in without reimbursement (RC 18)	F	C	8,957	4,793
			Variance:	0	0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER		
1200	Department of Agriculture	60	0	0	0
1400	Department of the Interior	0	9	9	0
1900	Department of State	5,734	0	0	0
2000	Department of the Treasury	0	13	13	0
3600	DEPARTMENT OF VETERANS AFFAIRS	11	33	33	0
4700	General Services Administration	0	166	166	0
7000	Department of Homeland Security	1,182	271	271	0
7200	Agency for International Development	0	200	200	0
7500	Department of Health and Human Services	0	5	5	0
8900	Department of Energy	329	371	371	0

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 - Department of Justice **Reported in:** THOUSANDS **Decimal Point:** ZERO

Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER
9999	Unidentified	(2,385)	1,483
DE00	Department of Defense	4,026	2,242
	Total	(8,957)	(4,793)

Agency FS	CP Line Description	Account Type	NB	D	Variance:
CUST	Non-entity collections transferred to the General Fund (RC 44)	CF	8,107,129	7,259,668	0

Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER
9900	Treasury General Fund	8,107,129	7,259,668
	Total	8,107,129	7,259,668

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION		Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500 - Department of Justice	Reported in: THOUSANDS	Decimal Point: ZERO	
Agency FS	CP Line Description	Account Type	2015-SEPTEMBER
CUST	Other budgetary financing sources (RC 29) "G"	F	(7,265,980)
		NB	2014-SEPTEMBER
		C	(6,626,175)
	Variance:		0
Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER
0300	LIBRARY OF CONGRESS	(119)	(356)
1200	Department of Agriculture	(256,014)	(156,297)
1300	Department of Commerce	(1,840)	(731)
1400	Department of the Interior	(104,501)	(35,177)
1500	Department of Justice	(430,070)	(542,849)
1601	Department of Labor	(8,842)	(2,245)
1800	United States Postal Service	(1,352)	(23,457)
1900	Department of State	(8)	(4,528)
2000	Department of the Treasury	(811,596)	(1,301,974)
2400	Office of Personnel Management	(5,024)	(48,872)
2500	National Credit Union Administration	(1)	(1,375,000)
2700	Federal Communications Commission	(345)	6
2800	Social Security Administration	(1,241)	(554)
3300	Smithsonian Institution	(1,711)	(1,277)
3600	DEPARTMENT OF VETERANS AFFAIRS	(8,007)	(78,350)
4500	U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.	(291)	0
4700	General Services Administration	(36,820)	(29,173)
5000	Securities and Exchange Commission	(135,843)	(3)
5100	Federal Deposit Insurance Corporation	(1,000,355)	(702,050)

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

11-17-2015 11:19:45

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2015 **Period:** SEPTEMBER

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

Trading Partner	Name	2015-SEPTEMBER	2014-SEPTEMBER	
6000	Railroad Retirement Board	(335)	(286)	0
6400	Tennessee Valley Authority	(60)	(438)	0
6800	Environmental Protection Agency	(1,975,823)	(265,167)	0
6900	Department of Transportation	(10,312)	(17,363)	0
7000	Department of Homeland Security	(56,750)	(101,451)	0
7200	Agency for International Development	(812)	(4,101)	0
7300	Small Business Administration	(17,535)	(12,163)	0
7500	Department of Health and Human Services	(960,690)	(1,253,387)	0
8000	National Aeronautics and Space Administration	(572)	(44)	0
8300	Export-Import Bank of the United States	(7,653)	(1,908)	0
8600	Department of Housing and Urban Development	(1,185,772)	(470,875)	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.	(126)	0	0
8900	Department of Energy	(4,089)	(6,040)	0
9100	Department of Education	(20,364)	(22,929)	0
9500	Independent and Other Agencies	(61,443)	(78,277)	0
9900	Treasury General Fund	0	0	67,684
DE00	Department of Defense	(159,664)	(88,859)	0
	Total	7,265,980	6,626,175	6,693,859
				67,684

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Notes Report

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

Note: 01 Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information
Entity: 1500 Department of Justice
Status: Complete

Fiscal Year: 2015
Agency Notes: N/A
Period: SEPTEMBER

Tab: Other Notes Info.

Section: B	Section Name: Loans Receivable and Loan Guarantee Liabilities (to be completed only by Export-Import Bank of the United States)	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	Current FY D	2014 - SEPTEMBER D
1	Guarantee amounts related to the payment of principal and interest of export loans made by PEFCO	N/A		
2	Guarantee amounts related to the payment of interest on PEFCO's Long-term secured debt obligations	N/A		
3	Fees received for PEFCO agreements related to export loans	N/A		
4	Fees received for PEFCO agreements related to secured debt obligations	N/A		

Section: C	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	2015 - SEPTEMBER	2014 - SEPTEMBER
1	Related party receivables	Debit		
2	Related party payables	Credit		
3	Related party operating revenue	Debit		
4	Related party net cost of operations	Credit		
5	Related party economic dependency	Debit		

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

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

Section: C	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	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Line Item Changes
6	transactions						
	Investments in related parties	Debit					
7	Related party leases	Debit					

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

Note: 01 Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information
Entity: 1500 Department of Justice
Status: Complete

Fiscal Year: 2015
Period: SEPTEMBER

Line	Question	Answer
1	Describe any significant events or transactions that occurred after the date of the Balance Sheet but before the issuance of agency's audited financial statements that have a material effect on the financial statements and, therefore, require adjustments or disclosure in the statements.	
2	Describe any departures from U.S. 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	Describe any additional significant accounting policies specific to the agency not included in GFRS Module GF006 FR Notes.	
6	Provide any other relevant information pertaining to the Federal Reserve earnings.	
7	Describe the nature of the related party relationship and transactions pertaining to the amount in the "Other Notes Info" tab, "Related party receivables" line.	
8	Describe the nature of the related party relationship and transactions pertaining to the amount in the "Other Notes Info" tab, "Related party payables" line.	
9	Describe the "Other Notes Info" tab, "Related party operating revenue" transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	
10	Describe the "Other Notes Info" tab, "Related party net cost of operations" transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	
11	Describe related party economic dependency (that is, major customers, suppliers, franchisors, franchisees, distributors, general agents, borrowers, and lenders) relationships and transactions included in the "Other Notes Info" tab, "Related party economic dependency transactions" section.	
12	Provide details on the investments in related parties.	
13	Provide details on related party leases	
14	Describe control relationships with entities under common ownership, management control, and conservatorship, if	

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

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice		
Status: Complete			

Line	Question	Answer
15	the operating results or financial position could be significantly impacted as a result of the relationship. Include control relationships with and without transactions. Provide any other useful information on related parties.	

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

Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - Note 4	
Status: Complete			

Tab: Line Item Notes				
Closing Package Line Description	NB	Account Type	2015 - SEPTEMBER	2014 - SEPTEMBER
Cash and other monetary assets	D	A	1,146,230	190,965
	Variance:		0	0
			Rounding Method: Thousands	Decimal: Zero

Threshold		
Line Description	Question	Answer
Line Item Notes - Other cash - not restricted (2015 - 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 increase is related to a large deposit recorded in the Seized Asset Deposit Fund by the DOJ prior to September 2015.
Line Item Notes - Other cash - restricted (2015 - 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 increase is related to a large deposit recorded in the Seized Asset Deposit Fund by the DOJ prior to September 2015.

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

Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - Note 4	
Status: Complete			

Tab: Other Notes Info.			
Section: C	Section Name: Analysis of Cash Held Outside Treasury	No Data Flag: YES	Line Attributes: Dollars Rounding Method: Thousands Decimal: Zero
Line Status	Line Description	NB	2015 - SEPTEMBER 2014 - SEPTEMBER
1	Total Cash Held Outside Treasury (reported to Treas central account thru the statement of Transac/ Stat of Accountabilit		
2			
3			
4			
5			
6			
7			

Tab: Text Data			
Line	Question	Answer	
1	Describe the nature of the amount in the line item "Other cash - not restricted."	The majority of Other Cash consists of project-generated proceeds from undercover operations.	
3	If the cash is restricted because it is non-entity, state the entity for which the cash is being held.	Non-entity assets are not available for use by the Department and consist primarily of restricted undisbursed civil and criminal debt collections, seized cash, accounts receivable, and other monetary assets.	
4	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 an approved bank	
5	If the agency has restricted cash, is the restricted cash invested? If yes, is it invested in a Bureau of the Fiscal Service security, agency security, and/or non-federal security?	Yes, the Department has statutory authority to invest seized cash deposited. The cash is invested in securities in Bureau of Fiscal Service.	
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.	N/A	

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

Note: 03 Accounts and Taxes Receivable **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 6
Status: Complete

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2015 - SEPTEMBER	2014 - SEPTEMBER	Variance:	Rounding Method:	Thousands	Decimal:
Accounts and taxes receivable, net		D	A	83,490	93,326	0			Zero

Threshold	Line Description	Question	Answer
	Line Item Notes - Accounts receivable, gross (2015 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The decrease in A/R is primarily driven by the change in accounting principle for the accrual of the United States Trustee (UST).

Tab: Text Data

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

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

Note: 04A	Direct Loans Receivable	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2015 - SEPTEMBER	2014 - SEPTEMBER	Rounding Method:	Thousands	Decimal: Zero
Loans receivable, net	D	A	0	0			
Variance:			0	0			

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

Note: 04A	Direct Loans Receivable	Fiscal Year:	2015	Period:	SEPTEMBER
Entity: 1500	Department of Justice				
Status: Complete					

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

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

Note: 04B	Loan Guarantees	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2015 - SEPTEMBER	2014 - SEPTEMBER	Rounding Method:	Thousands	Decimal: Zero
Loan guarantee liabilities	C	L	0	0			
Variance:			0	0			

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

Note: 04B	Loan Guarantees	Fiscal Year:	2015	Period:	SEPTEMBER
Entity: 1500	Department of Justice				
Status: Complete					

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

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

Note: 05	Inventories and Related Property	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - Notes 7 and 8	
Status: Complete			

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2015 - SEPTEMBER	2014 - SEPTEMBER	Rounding Method:	Thousands	Decimal: Zero
Inventories and related property, net	D	A	301,756	265,614		0	
Variance:			0	0			

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

Note: 05	Inventories and Related Property	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - Notes 7 and 8	
Status: Complete			

Tab: Other Notes Info.										
Section:	A	Section Name: Inventory		2014 - SEPTEMBER	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Attributes: Dollars	Line Item Changes	Decimal: Zero
		97,836	97,836	Type				Thousands		
Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Attributes: Dollars	Line Item Changes	Rounding Method: Thousands	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	19,463	27,006	27,006		0			
4	Inventory - excess, obsolete, and unserviceable	Debit	19,464	30,311	30,311		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 excess, obsolete, and unserviceable	Debit								
8	Stockpile materials held for sale	Debit	135,969	142,501	142,501		0			
9	Stockpile materials held for sale	Debit	25,790	32,040	32,040		0			
10	Forfeited property	Debit								
11	Other related property	Debit								
12	Total allowance for inventories and related property	Credit	301,756	265,614	265,614					
13	Total inventories and related property, net	N/A								

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

Note: 05 Inventories and Related Property
Entity: 1500 Department of Justice
Status: Complete
Fiscal Year: 2015 **Period:** SEPTEMBER
Agency Notes: AFR - Notes 7 and 8

Section: A		Section Name: Inventory Year-end Balances by Category Type		Line Attributes: Dollars	Decimal: Zero
Threshold		Question	Answer	Rounding Method: Thousands	Decimal: Zero
Line Description					
Other Notes Info - Inventory purchased for sale (2015 - 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)	Change is related to an increase in FPI's inventory purchases		
Other Notes Info - Inventory - excess, obsolete, and unserviceable (2015 - 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)	Decrease was related to normal operations		
Other Notes Info - Operating materials and supplies held for use (2015 - 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)	Decrease was related to normal operations		
			0		
Section: B		Section Name: Capitalized Acquisitions From Government by Trading Partner		Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd
1	General Services Administration	Debit	12,861	1,853	
2	Department of Defense	Debit			
3	Department of Justice	Debit			
4	National Aeronautics and Space Administration	Debit	14,714	14,714	
5	All other departments	Debit	78,088		
6	Total capitalized assets from federal agencies	N/A			

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

Note: 05 Inventories and Related Property
Entity: 1500 Department of Justice
Status: Complete
Fiscal Year: 2015 **Period:** SEPTEMBER
Agency Notes: AFR - Notes 7 and 8

Section:	C	Section Name:	Other Information - Dollar Value	1,743,117	1,743,117	Line Attributes:	Dollars
Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Rounding Method:	Thousands
1	Seized property	Debit	2,613,864	142,501	142,501		Decimal: Zero
2	Forfeited property	Debit	135,969				
3	Goods held under price support and stabilization programs	Debit					

Section: D
Section Name: Other Information - Number of Items
 28,805,0000
 88,597,0000
 29,939,0000
 Line Attributes: Units
 .0000

Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Seized property	N/A				
2	Forfeited property	N/A				
3	Goods held under price support and stabilization programs	N/A				

Tab: Text Data

Line	Question	Answer
1	Method used to calculate allowance.	DOJ has established inventory allowances to account for LCM adjustments, excess, obsolete and/or unserviceable inventory that may not be utilized in future periods.
2	Significant accounting principles and methods of applying those principles.	N/A
3	Provide a broad description of foreclosed property.	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.	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. Inventories are valued at the lower average cost or market value (LCM) and included materials, labor and manufacturing overhead. Market value is calculated on the basis of the contractual or anticipated selling price, less allowance for administrative expenses. DOJ values its finished goods and sub assembly items at standard cost that is periodically adjusted to approximate actual cost. DOJ has established inventory allowances to account for LCM adjustments and obsolete items that may not be utilized in future periods.

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

Note: 06	Property, Plant, and Equipment (PP&E)	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - Note 9	
Status: Complete			

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2015 - SEPTEMBER	2014 - SEPTEMBER	Rounding Method:	Thousands	Decimal: Zero
Property, plant and equipment, net		D	A	9,269,415	9,678,390		0	
Variance:				0	0			

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

Note: 06	Property, Plant, and Equipment (PP&E)	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - Note 9	
Status: Complete			

Tab: Other Notes Info.		0		Line Attributes: Dollars		Decimal: Zero	
Section: A	Section Name: Cost of PP&E for each category	11,590,625	11,590,625	Rounding Method: Thousands			
Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes	
1	Buildings, structures, and facilities (including improvement to land)	Debit	2,245,382	2,471,564	2,471,564	0	
2	Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Debit	443,885	483,475	483,475	0	
3	Construction in progress	Debit	2,112,341	1,975,627	1,975,627	0	
4	Land and Land Rights	Debit	90,451	90,400	90,400	0	
5	Internal use software	Debit	1,704,063	1,583,085	1,583,085	0	
6	Assets under capital lease	Debit	5,378				
7	Leasehold improvements	Debit					
8	Other property, plant and equipment	Debit	18,709,077	18,379,614	18,379,614		
9	Total property, plant and equipment	N/A					

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

Note: 06 Property, Plant, and Equipment (PP&E) **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 9
Status: Complete

Section: B		Section Name: Accumulated Depreciation/Amortization		Line Attributes: Dollars	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Buildings, structures, and facilities (including improvements to land)	Credit	1,322,309	1,421,775	1,421,775	0
2	Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Credit	1,013,392	694,731	694,731	0
3	Internal use software	Credit	1,059,965	944,162	944,162	0
4	Assets under capital lease	Credit	601			0
5	Leasehold improvements	Credit				0
6	Other property, plant, and equipment	Credit	-9,439,662	-8,701,224	-8,701,224	0
7	Total accumulated depreciation/amortization	N/A	376	3,753	3,753	0
Section: C		Section Name: Intragovernmental Capitalized acquisitions		Line Attributes: Dollars	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	General Services Administration	Debit	942	857	857	0
2	Department of Defense	Debit				0
3	Department of the Interior	Debit				0
4	Department of Justice	Debit				0
5	National Aeronautics and Space Administration	Debit				0

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

Note: 06	Property, Plant, and Equipment (PP&E)	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - Note 9	
Status: Complete			

Section: C	Section Name: Intragovernmental Capitalized acquisitions amounts	50,690	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	
Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER
6	All other departments	Debit	153,443	153,443
7	Total capitalized assets from federal agencies	N/A		

Section: D	Section Name: Gain/Loss on Sale/Disposition	11,345	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER
1	Gain/loss on sale/disposition of property, plant and equipment	Credit		

Line	Question	Answer
1	Provide the physical quantity information by category for multiuse heritage assets that are included in the "Line Item Notes" tab of this note (SFFAS No. 29, par 25).	
2	Provide a general description of what constitutes general PP&E impairment (SFFAS 44, par. 26a).	
3	Provide any other relevant information pertaining to this note and any material changes from the prior fiscal years' depreciation methods and capitalization thresholds. In addition, describe briefly the significant accounting policies pertaining to this note.	Except for land, all general PP&E will be capitalized when the cost of acquiring or improving the property meets a specified threshold (Real Property \$250, Personal Property \$50 Aircraft \$100 Internal Use Software \$5,000) and has a useful life of two or more years. Land is capitalized regardless of the acquisition cost. Except for land, all general PP&E is depreciated or amortized, based on historical cost, using the straight-line method over the estimated useful life of the asset. Land is never depreciated. FPI capitalizes personal property acquisitions over \$10.

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

Note: 07	Debt and Equity Securities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2015 - SEPTEMBER	2014 - SEPTEMBER	Rounding Method:	Thousands	Decimal: Zero
Debt and equity securities	D	A	0	0			
Variance:			0	0			

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

Note: 07	Debt and Equity Securities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

Line	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
3	Securities				
	Other				

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

Note: 07	Debt and Equity Securities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

Tab: Other Notes Info.

Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unamortized Premium/Discount D	CY Net Investment	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands		Decimal: Zero
									PY Basis (Costs) D	PY Unamortized Premium/Discount D	
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								

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

Note: 07	Debt and Equity Securities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

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

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

Note: 07	Debt and Equity Securities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

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

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

Note: 07	Debt and Equity Securities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

Section: D	Section Name: Other Information	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2014 - SEPTEMBER	2015 - SEPTEMBER
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		

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

Note: 07	Debt and Equity Securities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

Section: D	Section Name: Other Information	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2014 - SEPTEMBER	2015 - SEPTEMBER
7	Net unrealized holding loss on available-for-sale securities included in accumulated other comprehensive income	Credit		
8	Amount of gains/losses reclassified out of accumulated other comprehensive income into earnings for the period	Debit		
9	Portion of trading gains/losses that relates to trading securities still held at the reporting date	Debit		
10	Net carrying amount of sold/transferred held-to-maturity securities (FASB ASC 320-10-50-10)	Debit		
11	Net gain/loss in accum. other comp. income for any derivative that hedged the forecasted acquisition of HTM security	Debit		

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

Note: 07	Debt and Equity Securities	Fiscal Year:	2015	Period:	SEPTEMBER
Entity: 1500	Department of Justice				
Status: Complete					

Line	Question	Answer
1	Provide a description of the amounts reported on the "Line Item Notes" tab for lines 5, 8 and 9.	
2	Provide a description of the amounts reported on the "Other Notes Infor" tab for lines 5, 8 and 9 in Sections A through C.	
3	Provide the basis on which the cost of a security sold or the amount reclassified out of accumulated other comprehensive income into earnings was determined (FASB ASC 320-10-50-9).	
4	Provide the circumstances leading to the decision to sell or transfer the security for held-to-maturity securities (FASB ASC 320-10-50-10).	
5	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

Note: 08	Other Assets	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete			

Tab: Line Item Notes				
Closing Package Line Description	NB	Account Type	2015 - SEPTEMBER	2014 - SEPTEMBER
Other assets	D	A	399,287	384,374
	Variance:		0	0
			Rounding Method: Thousands	Decimal: Zero

Threshold				
Line Description	Question	Answer		
Line Item Notes - Other assets (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	N/A		
Line Item Notes - Other assets (2015 - 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)	Decrease due to a reduction in BOP's other assets.		

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

Note: 08	Other Assets	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data		Answer
Line	Question	
1	Provide a description of advances and prepayments on the "Line Item Notes" tab for line 1.	Advance and prepayments, classified as assets on the Consolidated Balance Sheet, consist primarily of funds disbursed to grantees in excess of total expenditures made by those grantee to third parties, funds advance to state and local participation in the DEA Domestic Cannabis Eradication and Suppression Program and travel advances issued to federal employee for official travel. Travel advances are limited to meals and incidental expense expected to be incurred by the employees during official travel. Payments in advance of the receipt of goods and services are recorded as prepaid charges at the time payments are recognized as expenses when the goods and services are received.
2	Provide a description and related amounts for balances that exceed \$1 billion in the line titled "Other Assets" on the "Line Item Notes" tab.	
3	Provide the amounts that are designated as either non-hedging or hedging instruments.	
4	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).	
5	Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).	
6	Provide disclosures on the location of fair value amounts of derivative assets instruments on the Balance Sheet (FASB ASC 815-10-50-4A).	
7	Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC 815-10-50-4A).	
8	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).	
9	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).	
10	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).	
11	Provide a description of the nature of trading activities for non-hedging 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).	
12	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. 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).	
13	Provide disclosures of the entity's accounting policy to offset or not offset derivative asset 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).	

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

Note: 08	Other Assets	Fiscal Year:	2015	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	AFR BS		
Status: Complete	The accompanying notes are an integral part of these financial statements.				
			I = Inactive Line		

Tab: Text Data		Question	Answer
Line	14	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).	
	15	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

Note: 09	Accounts Payable	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - BS	
Status: Complete			

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2015 - SEPTEMBER	2014 - SEPTEMBER	Rounding Method:	Thousands	Decimal: Zero
Accounts payable	C	L	6,349,078	5,879,495		0	
Variance:			0	0			

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

Note: 09	Accounts Payable	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice		
Status: Complete			

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

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

Note: 10B Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 5
Status: Complete

Tab: Other Notes Info.																	
Section:	A	Section Name:	Investments in Federal Debt securities	Line Attributes:	Dollars	Rounding Method:	Thousands	Decimal:	Zero								
Line	Status	Line Description	NB	CY	Par value of the investment	D	CY	Unamortized premium	D	CY	Net Investment	PY	Par Value of the investment	D	PY	Unamortized discount	C
23																	
24																	
25																	
26																	
27																	
Tab: Text Data																	
Line	Question	Answer															
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	Investments are market-based Treasury securities issued by the Bureau of Public Debt. When securities are purchased, the investment is recorded at face value (the value at maturity). The Department's intent is to hold investments to maturity, unless the invested funds are needed to sustain operations. No provision is made for unrealized gains or losses on these securities because, in the majority of cases, they are held to maturity.															

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

Note: 11 Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees
Fiscal Year: 2015 **Period:** SEPTEMBER
Entity: 1500 Department of Justice
Agency Notes: AFR BS
Status: Complete

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2015 - SEPTEMBER	2014 - SEPTEMBER	Rounding Method: Thousands	Decimal: Zero
Federal employee and veteran benefits payable	C	L	1,669,423	1,691,157	0	
Variance:			0	0		

Threshold

Line Description

Line Item Notes - Liability for other retirement and postemployment benefits (2015 - 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

The increase is related to new hiring.

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

Note: 11 Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees
Fiscal Year: 2015 **Period:** SEPTEMBER
Entity: 1500 Department of Justice
Agency Notes: AFR BS
Status: Complete

Tab: Other Notes Info.

Section: A	Section Name: Pension and Accrued Benefits Liability	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Line Item Changes
1	Pension and accrued benefits liability- beginning of period (SFFAS No. 5, par.71)	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					

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

Note: 11 Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees
Entity: 1500 Department of Justice
Status: Complete
Fiscal Year: 2015
Period: SEPTEMBER
Agency Notes: AFR BS

Section: A	Section Name: Pension and Accrued Benefits Liability	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Line Item Changes
11	Less benefits paid	Debit					
12	Pension and accrued benefits liability-end of period	N/A					

Section: B	Section Name: Pension Liability Long-Term Significant Assumptions Used in the Current FY and Prior FY Valuation	No Data Flag: YES	Line Attributes: Percent	Decimal: Zero			
Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Line Item Changes
1	Rate of interest (except OPM)	N/A					
2	Rate of inflation (except OPM)	N/A					
3	Projected salary increases (except OPM)	N/A					
4	CSRS - rate of interest (OPM only)	N/A					
5	CSRS - rate of inflation (OPM only)	N/A					
6	CSRS - projected salary increases (OPM only)	N/A					
7	CSRS - cost of living adjustment (OPM only)	N/A					
8	FERS - rate of interest (OPM only)	N/A					
9	FERS - rate of inflation (OPM only)	N/A					
10	FERS - projected salary increases	N/A					

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

Note: 11 Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees
Entity: 1500 Department of Justice
Status: Complete
Fiscal Year: 2015
Period: SEPTEMBER
Agency Notes: AFR BS

Section: B	Section Name: Pension Liability Long-Term Significant Assumptions Used in the Current FY and Prior FY Valuation	No Data Flag: YES	Line Attributes: Percent			
Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
11	(OPM only) FERS - cost of living adjustment (OPM only)	N/A				

Section: C	Section Name: Post-retirement Health and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars			
Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Post-retirement 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 a new plan) during the period	Credit				
4	Normal costs	Credit				
5	Interest on liability	Credit				
6	Actuarial (gains)/losses (from experience) (SFFAS No. 33, par.22)	Credit				
7	Actuarial (gains)/losses (from assumption changes) (SFFAS	Credit				

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

Note: 11 Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees
Entity: 1500 Department of Justice
Status: Complete
Fiscal Year: 2015
Agency Notes: AFR BS
Period: SEPTEMBER

Section: C		Section Name: Post-retirement Health and Accrued Benefits		No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
8	No. 33, par.22)					
	Other	Credit				
9	Total post-retirement health benefits expense	N/A				
10	Less claims paid	Debit				
11	Post-retirement health and accrued benefits liability - end of period	N/A				

Section: D		Section Name: Post-retirement Health Liability Significant Assumptions Used in Determining the Current FY and Prior FY Valuation		No Data Flag: YES	Line Attributes: Percent	Decimal: Zero
Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Rate of Interest	N/A				
2	Single equivalent rate of medical trend	N/A				
3	Ultimate rate of medical trend	N/A				

Section: F		Section Name: Other		No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined
Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Nonmarketable Treasury securities held by the 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	Debit				

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

Note: 11 Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees
Fiscal Year: 2015 **Period:** SEPTEMBER
Entity: 1500 Department of Justice
Agency Notes: AFR BS
Status: Complete

Section: F	Section Name: Other	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined			
Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Rounding Method: User-Defined	Line Item Changes
4	marketable securities included in line 2 (SFFAS No. 5, par.68)	Debit					
5	Total assets of other retirement benefit plans (SFFAS No. 5, par. 85)	Debit					
6	Market value of investments in market-based and marketable securities included in line 4 (SFFAS no. 5, par.85)	Credit					
7	Projected future payments for pension benefits (VA only)	Credit					
	Average medical cost per year (VA only)						
Section: G	Section Name: Estimated Agency Imputed Costs (to be completed only by OPM)	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined			
Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Rounding Method: User-Defined	Line Item Changes
25	7200 Agency for International Development	Debit					
38	9500 All other agencies	Debit					

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

Note: 11 Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees
Fiscal Year: 2015 **Period:** SEPTEMBER
Entity: 1500 Department of Justice
Agency Notes: AFR BS
Status: Complete

Section: L	Section Name: Civilian Life Insurance and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2014 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Line Item Changes
1	Actuarial accrued life insurance 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	N/A					
4	New entrant expense	Credit					
5	Interest on life insurance liability during the period	Credit					
6	Actuarial (gains)/losses (from experience) (SFFAS No. 33, par. 22)	Credit					
7	Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, par. 22)	Credit					
8	Other	Credit					
9	Total life insurance expense	N/A					
10	Less costs paid	Debit					
11	Actuarial accrued life insurance benefits liability - end of period	N/A					

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

Note: 11 Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR BS
Status: Complete

Section: M	Section Name: Civilian Actuarial Life Insurance Liability	No Data Flag: YES	Line Attributes: Percent			
Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Rate of interest	N/A				
2	Rate of increases in salary	N/A				

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

Note: 11	Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice		
Status: Complete			

Line	Question	Answer
1	Provide the following information as it relates to the future policy benefits for noncancelable and renewable life insurance (other than whole life) (SFFAS No. 5, par. 1.10, 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 (examples 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 post-retirement health benefits liability and the related expense (SFFAS No. 33, par. 19).	
7	Provide the reason for significant changes in the actuarial liability for the DOD Military Retirement Fund for the current FY (DOD only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).	
8	Provide the reason for significant changes in the actuarial liability for the DOD Medicare Eligible Retiree Health Care Fund (DOD only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).	
9	Provide the reason for significant changes in the actuarial liability for veterans compensation and burial benefits (VA only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).	
10	Provide the source of the information entered for "Line Item Notes" tab, lines 4, 5, and 6.	
11	Provide the source for the components of pension expense entered in Section A.	
12	Provide the source for the interest rate for pension expense entered in Section B.	
13	Provide the source for the components of post-retirement expense entered in Section C.	
14	Provide the source for the interest rate for post-retirement expense entered in Section D.	
15	Provide the source for workers' compensation benefits entered in Sections N and O (to be	

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

Note: 11	Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice		
Status: Complete			

Line	Question	Answer
16	completed only by DOL). Provide the source for the life insurance benefits entered in Section P (to be completed only by VA).	
17	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

Note: 12 Environmental and Disposal Liabilities **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 12
Status: Complete

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2015 - SEPTEMBER	2014 - SEPTEMBER	Rounding Method	Thousands	Decimal	Zero
Environmental and disposal liabilities	C	L	79,802	78,799		0		
Variance:			0	0				

Threshold	Line Description	Question	Answer
	Line Item Notes - Other Environmental and Disposal Liabilities (2015 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	Environmental and Disposal Liabilities consist of Firing ranges and Asbestos clean up.

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

Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - Note 12	
Status: Complete			

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	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	Debit				
2	Unrecognized portion of est total asbestos-related cleanup costs assoc with gen PP&E SFFAS No6 par 109 Bulletin 2006-1	Debit				
3	Asbestos-related environmental and disposal liability (Technical Bulletin 2006-1)	Debit				

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

Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - Note 12	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data	
Line	Question
1	<p>List the applicable laws and regulations covering cleanup requirements as they relate to the activity identified in the audited financial statements.</p>
2	<p>Provide a description of the type of environmental and disposal liabilities identified.</p>
3	<p>Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.</p>

Answer

Per SFFAS No.5, Accounting for Liabilities of the Federal Government, SFFAS No.6 Accounting for Property, Plant, and Equipment, and Technical Release No.2 Determining Probable and Reasonably estimable for environmental Liabilities in the federal government, technical Release No. 10, Implementation Guidance on Asbestos cleanup cost Associated with facilities and installed Equipment, and Technical Release No. 11, Implementation Guidance on Cleanup Cost Associated with Equipment, federal agencies required to recognized liabilities for environmental clean-up costs when the future outflow or sacrifice of resources is probable and reasonably estimable.

The Bureau of Prisons (BOP) operated firing ranges on 67 of the sites where its institutions are located. Use of these firing ranges generated wastes consisting primarily of lead shots and spent rounds from rifles, shotguns, pistols, and automatic weapons. The Federal Bureau of Investigation (FBI)owned range in Quantico and El Toro contain possible contamination. In addition, BOP and the FBI recognized the estimated total cleanup cost for friable and no-friable asbestos for some of their facilities.

For FBI total firing range liability is based on the estimated costs to conduct a R/I/FS, site sampling, and sample analysis at both range facilities in order to determine if contamination is present and what the potential future environmental impacts would be.

For FBI asbestos liability is based on the square footage of the facilities that may be contaminated. This value, divided by the useful life and multiplied by the number of years in service, less current year abatements and adjusted for inflation, is the estimated cleanup liability.

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

Note: 13	Benefits Due and Payable	Fiscal Year:	2015	Period:	SEPTEMBER
Entity: 1500	Department of Justice				
Status: Complete					

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

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

Note: 14	Insurance and Guarantee Program Liabilities	Fiscal Year:	2015	Period:	SEPTEMBER
Entity: 1500	Department of Justice				
Status: Complete					

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Line	Question	Answer
1	Provide a description for the type of insurance or guarantee programs identified in the "Line Item Notes" tab.	
2	Provide the name, description, and the related amounts of the insurance or guarantee programs entered on the line titled "Other insurance programs" in the "Line Item Notes" tab.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

Note: 15	Other Liabilities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete			

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2015 - SEPTEMBER	2014 - SEPTEMBER	Rounding Method: Thousands	Decimal: Zero
Other liabilities	C	L	6,829,249	6,013,158	0	
		Variance:	0	0		

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

Note: 15	Other Liabilities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Threshold	Line Description	Question	Answer
	Line Item Notes - Accrued wages and benefits (2015 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This change is related to a decrease in the estimate related to Accrued wages and benefits.
	Line Item Notes - Legal and other contingencies (2015 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This change is related to a decrease in normal operations
	Line Item Notes - Custodial liabilities (2015 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This decrease is related to checks to non-federal entities by Debt Collection Management (DCM) as required by the Federal Debt Recovery Act of 1986.
	Line Item Notes - Advances and prepayments (2015 - 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)	Increase is related to prepaid operation and maintenance expenses as well as advances issued for covert operations.
	Line Item Notes - Deposit funds (2015 - 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 increase is related to a large deposit recorded in the Seized Asset Deposit Fund by the DOJ prior to September 2015.
	Line Item Notes - Other Liabilities (2015 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	This change is related to a decreases in the Radiation Exposure Compensation Act Liabilities and 9/11 Victim Compensation Fund Liabilities.

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

Note: 15	Other Liabilities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data			
Line	Question	Answer	
1	Provide more details on the liabilities reported on the "Line Item Notes" tab for each line 1 through 21 by including a description of the significant related amounts and providing the page number and the documentation support by email to FRD's central mailbox at financial.reports@fiscal.treasury.gov if amounts identified cannot be directly traced to the agency's financial report.		
2	Provide a description and related amounts for balances that exceed \$50 million on the Line Item Notes tab, line 21, "Other liabilities," and provide the page number of the agency's financial report where the amount is identified.	N/A	The liability reported on consists of deferred revenue; accrued wages and benefits capital lease liabilities; custodial liabilities; advance and other liabilities; and other liabilities. See AFR Section II page 55 Note 15.
3	Provide the amounts that are designated as either non-hedging or hedging instruments.	N/A	
4	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).	N/A	
5	Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).	N/A	
6	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).	N/A	
7	Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC 815-10-50-4A).	N/A	
8	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).	N/A	
9	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).	N/A	
10	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).	N/A	
11	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).	N/A	
12	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 815-10-50-7).	N/A	
13	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 accounting policy to offset cash collateral positions arising from derivative instrument(s) under a master netting agreement against net derivative positions (FASB ASC 815-10-50-8).	N/A	
14	Disclose amounts recognized for the right to reclaim cash collateral or the obligation to return	N/A	

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

Note: 15	Other Liabilities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Text Data	
Line	Question Answer
15	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.
	N/A

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

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	C
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				

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

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

Section: C	Section Name: Non-Federal Correction of Errors	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	Amount	C
1				
2				
3				
4				
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6				
7				
8				
9				
10				
11				

Section: D	Section Name: Federal Correction of Errors	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	Amount	C
1				
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8				
9				
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11				

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

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				
2				
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4				
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6				
7				
8				
9				
10				
11				

Section: F	Section Name: Federal Immaterial Errors	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	Amount	C
1				
2				
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6				
7				
8				
9				
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11				

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

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

Section: H	Section Name: Non-federal Change in Accounting Principles	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	Amount	C
1				
2				
3				
4				
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7				
8				
9				
10				

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

Note: 17	Prior-Period Adjustments	Fiscal Year:	2015	Period:	SEPTEMBER
Entity: 1500	Department of Justice				
Status: Complete					

Line	Question	Answer
1	Describe the restatements to the prior FY that resulted from correcting errors that occurred in the prior FY (data reported in Sections A and B).	
2	Describe any errors that occurred in FYs preceding the prior FY that adjusted the prior-FY beginning net position (data reported in Sections C and D).	
3	Describe any immaterial errors that occurred in the prior period(s) that were corrected against the current FY operations (data reported in Sections E and F).	
4	Describe any reclassifications/adjustments of the prior FY reporting in the current FY Closing Package (data reported in Section G). Exclude amounts reported as restatements in Section A and B.	
5	Describe the adjustments to the current FY or prior FY beginning net position that resulted from changes in accounting principles as reported on the Reclassified Statement of Changes in Net Position, line 2.1 and/or line 3.1 (data reported in Sections H and I).	
6	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - Note 16	
Status: Complete			

Tab: Other Notes Info.

Section: A	Section Name: Insurance Contingencies (Reasonably Possible Only)	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined	
Line Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
4						
5						
6						
7						
8						
9						
10						

Section: B	Section Name: Litigation, Claims and Assessments	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero				
Line Status	Line Description	NB	CY Measured amount (accrued estimated)	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Claim amount (Unable to determine loss)	PY Measured amount (accrued estimated)	PY Estimated Range (Low end)
1								
2								

Section: C	Section Name: Environmental Litigation, Claims, and Assessments	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero			
Line Status	Line Description	NB	CY Accrued/Estimated amount	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Claim amount (unable to determine)	PY Accrued/Estimated amount	PY Estimated Range (Low end)
1								
2								

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

Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - Note 16	
Status: Complete			

Section: D	Section Name: Other Contingencies	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined	
Line Status	Line Description	NB	CY Probable	CY Reasonably Possible	PY Probable	PY Reasonably Possible
3						
4						
5						
Tab: Text Data						
Line	Question	Answer				
1	Provide the nature of the insurance contingencies, including the range of loss.	N/A				
2	Provide the nature of the litigation contingencies, including the range of loss for probably liabilities (SFFAS No. 5, par. 39).	The department is party to various administrative proceedings, legal actions, and claims, including environmental damage claims, equal opportunity matters and contractual bids protest. FY2015 the department's range of loss for probable liabilities is \$52,413 and 90,648				
3	Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies (SFFAS No. 5, par. 40-41).	The department is party to various administrative proceedings, legal actions, and contractual bids protest. FY2015 the department's range of loss for reasonably possible liabilities is \$111,472 and 172,921.				
4	Provide the total claim amount for cases assessed as "unable to determine" if significant. Also, provide a statement on whether this materiality affects the financial statements.					
5	Describe the other claims that may derive from treaties or international agreements.	N/A				
6	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A				

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

Note: 19	Commitments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - Notes 13 and 20	
Status: Complete			

Tab: Other Notes Info.			
Section: A	Section Name: Capital leases-Asset	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	
		PY Non-Federal	
1	Building	89,625	
2	Land		
3	Equipment	60,506	
4	Software license		
5	Other	29,945	
6	Accumulated depreciation/amortization		
7	Net assets under capital leases		
Section: B		Section Name: Capital leases - Liability	Line Attributes: Dollars
			Rounding Method: Thousands
			Decimal: Zero
Line Status	Line Description	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	
		PY Non-Federal	
1	Future minimum lease programs		
2	Imputed interest		
3	Executory costs including any profit		
4	Total capital lease liability		
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)	FPI increased their future minimum leases on machinery and equipment.	
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)	FPI increased their future minimum leases on machinery and equipment.	
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)	FPI increased their future minimum leases on machinery and equipment	

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

Note: 19	Commitments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - Notes 13 and 20	
Status: Complete			

Section: C	Section Name: Commitments: Operating leases and undelivered orders	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero		
Line Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1	Operating leases					
2	Undelivered orders (unpaid)					
3	Undelivered orders (paid)					
Threshold						
Line Description	Question	Answer				
Other Notes Info - Undelivered orders (unpaid) (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)	Significant decrease in undelivered orders for OJP and BOP.				

Section: D	Section Name: Other Commitments	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined	
Line Status	Line Description	NB	CY Federal	CY Non-federal	PY Federal	PY Non-federal
9						
10						
11						
12						
13						
14						

Section: E	Section Name: Payments and Commitments for the Housing Program (Treasury Only)	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
Line Status	Line Description	NB	2015 - SEPTEMBER D	2014 - SEPTEMBER D	
1					
2					
3					

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

Note: 19	Commitments	Fiscal Year:	2015	Period:	SEPTEMBER
Entity: 1500	Department of Justice				
Status: Complete					

Line	Question	Answer
1	Describe the lessee's leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses and restrictions imposed by lease agreements.	
2	Provide any other relevant information pertaining to this note. Explain any amounts listed in Section D in detail and reference the note, and/or location, in the agency/s Performance and Accountability Report (PAR). At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - Note 17	
Status: Complete			

Tab: Other Notes Info.

Section: A	Section Name: Assets - Current Year	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	Other Federal Assets (Funds from Dedicated Collec) D
		Fund balance with Treasury D	Interest Receivable D
		Inv in U. S. Treas. Sec.(net of prem. & disc) D	Other Federal Assets (Funds not From Dedicat Coll) D
19	Crime Victims Fund		
20			
21			
22			
23			
24			
25			
26			
27			

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

Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 17
Status: Complete

Section: B		Section Name: Assets - Prior Year		Line Attributes: Dollars		Decimal: Zero	
Line Status	Line Description	NB	Cash and other monetary assets D	Fund balance with Treasury D	Inv. in U.S. Treas. Sec.(net of prem. & disc.) D	Interest Receivable D	Other Federal assets (Funds From Dedicated Collec) D
19	Crime Victims Fund						
20							
21							
22							
23							
24							
25							
26							
27							

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

Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 17
Status: Complete

Section: C		Section Name: Liabilities and Net Position - Current Year		Line Attributes: Dollars		Decimal: Zero		
Line Status	Line Description	NB	Benefits due and payable	Other Fed. Liab. From Dedicated Collection	Other Fed. Liab. (Funds not from Dedicated Collec)	Other non-Federal liabilities	Total liabilities	Ending net position
			C	C	C	C	C	C
19	Crime Victims Fund							
20								
21								
22								
23								
24								
25								
26								
27								

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

Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 17
Status: Complete

Section: D	Section Name: Liabilities and Net Position - Prior Year	Line Attributes: Dollars	Decimal: Zero				
Line Status	Line Description	NB	Other Fed. Liab. (Funds From Dedicated Collection) C	Other Fed. Liab. (Funds not from Dedicated Collec) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
			Benefits due and payable C				
19	Crime Victims Fund						
20							
21							
22							
23							
24							
25							
26							
27							

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - Note 17	
Status: Complete			

Section: E	Section Name: Revenue, Financing, Expenses, and Other - Current Year	Line Attributes: Dollars	Decimal: Zero					
Line Status	Line Description	NB	Net position, beginning of period	Prior-period adjustment	Investment revenue from	Individual income taxes	Unemployment and excise taxes	Other taxes and receipts
			C	C	C	C	C	C
			C	C	C	C	C	C
19	Crime Victims Fund							
20								
21								
22								
23								
24								
25								
26								
27								

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - Note 17	
Status: Complete			

Section: F	Section Name: Revenue, Financing, Expenses, and Other - Prior Year	Line Attributes: Dollars	Decimal: Zero					
Line Status	Line Description	NB	Net position, beginning of period	Prior-period adjustment	Investment revenue from	Individual income taxes	Unemployment and excise taxes	Other taxes and receipts
			C	C	C	C	C	C
			C	C	C	C	C	C
19	Crime Victims Fund							
20								
21								
22								
23								
24								
25								
26								
27								

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

Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 17
Status: Complete

Section: G	Section Name: Number of Agency Funds From Dedicated Collections	Line Attributes: Units						
Line Status	Line Description	NB 2015 - SEPTEMBER	Previously Rptd	Line Item Changes				
1	Total number of funds from dedicated collections							
Section: H	Section Name: Revenue, Financing, Expenses, and Other - Intra-Entity Eliminations with Non-Dedicated Collections Funds-Current FY	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero				
Line Status	Line Description	NB	Investment Revenue from securities C	Income Taxes and payroll withholdings C	Unemployment and excise taxes C	Other taxes and receipts C	Royalties and other special revenue C	Other financing sources C
19	Crime Victims Fund							
20								
21								
22								
23								
24								
25								
26								

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

Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 17
Status: Complete

Section: H **Section Name:** Revenue, Financing, Expenses, and Other - Intra-Entity Eliminations with Non-Dedicated Collections **No Data Flag:** YES **Line Attributes:** Dollars **Decimal:** Zero
Rounding Method: Thousands

Section: I	Section Name: Revenue, Financing, Expenses, and Other - Intra-Entity Eliminations with Non-Dedicated Collections Funds-Prior FY	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero				
Line Status	Line Description	NB	Investment Revenue from securities	Income Taxes and payroll withholdings	Unemployment and excise taxes	Other taxes and receipts	Royalties and other special revenue	Other financing sources
19	Crime Victims Fund							
20								
21								
22								
23								
24								
25								
26								

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

Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 17
Status: Complete

Section: I	Section Name: Revenue, Financing, Expenses, and Other - Intra-Entity Eliminations with Non-Dedicated Collections Funds-Prior FY	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero

Section: J	Section Name: Intragovernmental Gross Cost and Revenue-Current FY	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
Line Status	Line Description	NB	Intragovernmental program cost or benefit payments	D	
19	Crime Victims Fund		Intragovernmental program earned revenues	C	
20			Intragovernmental non-program expenses	D	
21					
22					
23					
24					
25					
26					

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

Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2015 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 17
Status: Complete

Section: K	Section Name: Intragovernmental Gross Cost and Revenue - Prior FY	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero		
Line Status	Line Description	NB	Intragovernmental program cost or benefit payments D	Intragovernmental non-program earned revenues C	Intragovernmental program expenses D	Rounding Method: Thousands
19	Crime Victims Fund					
20						
21						
22						
23						
24						
25						
26						

Tab: Text Data

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

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

Note: 25	Stewardship Land	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice		
Status: Complete			

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Line	Question	Answer
1	Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c).	
2	Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 42a).	
3	Provide a brief description of the agency's stewardship policies for stewardship land (SFFAS No. 29, par. 42c).	
4	Provide any other information relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

Note: 26 Entity: 1500 Status: Complete	Heritage Assets Department of Justice	Fiscal Year: 2015	Period: SEPTEMBER
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Line	Question	Answer
1	Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS No. 29, par. 28a).	
2	Provide a brief description of the agency's stewardship policies for each major category of the heritage assets (SFFAS No. 29, par. 28c).	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

Note: 27	Fiduciary Activities	Fiscal Year:	2015	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A		
Status: Complete					

Tab: Other Notes Info.										
Section: A		Section Name: Schedule of Fiduciary Net Assets - Deposit Funds - Current Year				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	No Data Flag: YES	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D	Decimal: Zero
8										
9										
10										
11										
12										

Section: B										
Section Name: Schedule of Fiduciary Net Assets - Deposit Funds - Prior Year		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	No Data Flag: YES	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D	Decimal: Zero
8										
9										
10										
11										
12										

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

Note: 27	Fiduciary Activities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

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

Section: D	Section Name:	Schedule of Fiduciary Net Assets - All Other Agency Funds - Prior Year	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero		
Line Status	Line Description	NB	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaied int. rec.) D	Cash & cash equivalents D	Other assets D
3	Inv. in Fed. debt secs-net of unam. prems & discs. D						
4							
5							
6							
7							

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

Note: 27	Fiduciary Activities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice		
Status: Complete			

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

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

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

Additional Note 30 - Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Basis of Presentation

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

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

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

B. Basis of Presentation (Continued)

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

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

These financial statements have been prepared from the books and records of the Department in accordance with United States generally accepted accounting principles issued by the Federal Accounting Standards Advisory Board (FASAB) and presentation guidelines in the U.S. Department of the Treasury's Treasury Financial Manual (TFM) Volume I, Part 2, Chapter 4700. The accompanying financial statements include the accounts of all funds under the Department's control.

C. Basis of Consolidation

The consolidated financial statements of the Department include the accounts of the AFF/SADF, ATF, BOP, DEA, FBI, FPI, OBDs, OJP and USMS. All significant proprietary intra-departmental transactions and balances have been eliminated in consolidation.

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

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

D. Basis of Accounting

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

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

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

E. Non-Entity Assets

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

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

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

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

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

G. Investments

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

The amount of investments made by the Department's deposit funds were reclassified to Federal Investments on the Closing Package Balance Sheet, and the liability for those funds provided by the public are reported as "Other Liabilities (without reciprocals)".

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

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

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

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

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.

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

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

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

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

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

J. General Property, Plant and Equipment

DOJ Financial Management Policy Memorandum (FMPM) 13-12, *Capitalization of General Property, Plant, and Equipment and Internal Use Software*, was issued in FY 2013 with an effective date for reporting periods ending after September 30, 2014. Early implementation of the policy's increased capitalization thresholds were encouraged beginning October 1, 2012. Full implementation was required for all DOJ components by the beginning of FY 2015. In FY 2015, the BOP was granted a waiver to DOJ's Policy Statement 1400.06 (which replaced FMPM 13-12) which allows the BOP authority to maintain their real property threshold. The table below illustrates which portions of the new policy were implemented in fiscal year 2015 and which portions were implemented early.

Department Component	FY 2015				Early Implementation			
	Real Property	Personal Property	Aircraft	Internal Use Software	Real Property	Personal Property	Aircraft	Internal Use Software
Assets Forfeiture Fund (AFF)					√	√	√	√
Offices, Boards, and Divisions (OBDs)					√	√	√	√
United States Marshals Service (USMS)					√	√	√	√
Office of Justice Programs (OJP)					√	√	√	√
Drug Enforcement Administration (DEA)					√	√	√	√
Federal Bureau of Investigation (FBI)					√	√	√	√
Alcohol, Tobacco, and Firearms (ATF)					√	√	√	√
Bureau of Prisons (BOP)	N/A	√	√					√
Federal Prison Industries, Inc. (FPI)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

For financial statement purposes, the primary changes relate to the capitalization thresholds for real property, including leasehold improvements; personal property; and internal use software which results in a decrease to the overall general PP&E balance.

In FY 2015, the BOP was granted a waiver from increasing the capitalization threshold for real property, resulting in the capitalization threshold for real property remaining at \$100.

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

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

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

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

J. General Property, Plant and Equipment (Continued)

Except for land, all general PP&E will be capitalized when the cost of acquiring or improving the property meets the threshold noted in the table above and has a useful life of two or more years. Land is capitalized regardless of the acquisition cost. Except for land, all general PP&E is depreciated or amortized, based on historical cost, using the straight-line method over the estimated useful life of the asset. Land is never depreciated. FPI capitalizes personal property acquisitions over \$10.

K. Advances to Others and Prepayments

Advances and prepayments, classified as assets on the Consolidated Balance Sheets, consist primarily of funds disbursed to grantees in excess of total expenditures made by those grantees to third parties, funds advanced to state and local participants in the DEA Domestic Cannabis Eradication and Suppression Program, and travel advances issued to federal employees for official travel. Travel advances are limited to meals and incidental expenses expected to be incurred by the employees during official travel. Payments in advance of the receipt of goods and services are recorded as prepaid charges at the time of payment and are recognized as expenses when the goods and services are received.

L. Liabilities

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

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

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

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

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

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

N. Contingencies and Commitments

The Department is involved in various administrative proceedings, legal actions, and claims. The Consolidated Balance Sheets include an estimated liability for those legal actions where management and the Chief Counsel consider adverse decisions “probable” and amounts are reasonably estimable. Legal actions where management and the Chief Counsel consider adverse decisions “probable” or “reasonably possible” and the amounts are reasonably estimable are disclosed in Note 18. However, there are cases where amounts have not been accrued or disclosed because the amounts of the potential loss cannot be estimated or the likelihood of an unfavorable outcome is considered “remote”.

O. Annual, Sick, and Other Leave

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

P. Interest on Late Payments

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

Q. Retirement Plan

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

1. Employees hired before January 1, 1984, are covered by the Civil Service Retirement System (CSRS). For employees covered by CSRS, the Department contributes 7% of the employees' gross pay for regular and 7.5% for law enforcement officers' retirement.
2. Employees hired January 1, 1984 or later, are covered by the Federal Employees Retirement System (FERS).
 - a. Employees hired January 1, 1984 through December 31, 2012, are covered by FERS. The Department contributes 13.2% of the gross pay for regular employees and 28.8% for law enforcement officers.

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

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

Q. Retirement Plan (Continued)

- b. Employees hired January 1, 2013 through December 31, 2013, are covered by the Federal Employees Retirement System-Revised Annuity Employees (FERS-RAE). The Department contributes 11.1% of the gross pay for regular employees and 26.5% for law enforcement officers.
- c. Employees hired January 1, 2014 or later are covered by the Federal Employees System-Further Revised Annuity Employees (FERS-FRAE). The Department contributes 11.1% of the gross pay for regular employees and 26.5% for law enforcement officers.

R. Federal Employee Compensation Benefits

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

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

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.

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

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

S. Intragovernmental Activity

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

T. Revenues and Other Financing Sources

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

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

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

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

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

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

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

U. Funds from Dedicated Collections

SFFAS No. 27, *Identifying and Reporting Earmarked Funds*, as amended by SFFAS 43, *Funds from Dedicated Collections: Amending Statement of Federal Financial Accounting Standards 27, Identifying and Reporting Earmarked Funds* (SFFAS No. 27, as amended), defines ‘Funds from Dedicated Collections’ as being financed by specifically identified revenues, provided to the government by non-federal sources, often supplemented by other financing sources, which remain available over time. These specifically identified revenues and other financing sources are required by statute to be used for designated activities, benefits or purposes, and must be accounted for separately from the Government’s general revenues. The three required criteria for a fund from dedicated collections are:

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

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

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

Entity – 1500 Department of Justice
(Dollars in Thousands)

V. Allocation Transfer of Appropriation

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. PHS provides a portion of medical treatment for federal inmates. The money is designated and expended for current year obligation of PHS staff salaries, benefits, and applicable relocation expenses.

USMS, as the child, receives allocation transfers of appropriation from the Administrative Office of the U.S. Courts. The allocation transfers are used for costs associated with protective guard services - Court Security Officers at United States courthouses and other facilities housing federal court operations. These costs include their salaries (paid through contracts), equipment, and supplies. This transfer is performed on an annual basis. Per OMB guidance, the USMS reports all budgetary and proprietary activity transferred from the Administrative Office of the U.S. Courts to the USMS.

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

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

W. Tax Exempt Status

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

X. Use of Estimates

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

Y. Reclassifications

The FY 2014 financial statements were reclassified to conform to the FY 2015 Departmental financial statement presentation requirements. The reclassifications have no material effect on total assets, liabilities, net position, change in net position, or custodial activity as previously reported.

Z. Subsequent Events

Subsequent events and transactions occurring after September 30, 2015 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. On December 18, 2015, the U.S. Congress passed the Consolidated Appropriations Act of 2016. Two significant provisions of this law were: (1) the creation of the Victims of State Sponsored Terrorism Fund, funded primarily by a \$1.025 billion appropriation beginning in FY 2017, that provided compensation to individuals who are injured as a result of an international act of terrorism by a state sponsor of terrorism, and (2) the reauthorization of the September 11th Victim Compensation Fund of 2011 that extended the September 11th Victim Compensation Fund for five years, extended the claim filing deadline to December 18, 2020, and increased the total funding amount provided by Congress to cover claims by an additional \$4.6 billion, available in FY 2017.

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**Required Supplementary Information
(Unaudited)**

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

Other Data: 01	Taxes	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.		Section Name: Taxes (SSFAS No.7, par. 67-69)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
Section: A		2015 - SEPTEMBER	2014 - SEPTEMBER	Rounding Method: User-Defined	Line Item Changes
1	Estimated realized value of compliance assessments as of the end of the period				
2	Estimated realized value of pre-assessment work-in-progress				
3	Changes in 1 above				
4	Changes in 2 above				
5	Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed				
6	Management's best estimate of unasserted claims for refunds				
7	Changes in 5 above				
8	Changes in 6 above				
9	Amount of assessments written off that continue to be statutorily collectible (excluded from accounts receivable)				

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

Other Data: 01	Taxes	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

Tab: Other Data Info.			
Section: B	Section Name: Provide the following amount if a range is estimable and not included in Sec. A (SFFAS No. 7 par 67-69)	No Data: YES	Decimal: User-Defined
		Rounding Method: User-Defined	
Section: C	Section Name: Tax Gap	No Data: YES	Decimal: User-Defined
		Rounding Method: User-Defined	

Tab: Other Text Data	
Section: A	Section Name: Taxes (SSFAS No.7, par. 67-69)
Line	Question
	Answer

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

Other Data: 01	Taxes	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

Tab: Other Text Data			
Section: A	Section Name: Taxes (SSFAS No.7, par. 67-69)	No Data: YES	
Line	Question	Answer	

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

Other Data: 08	Stewardship Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - RSSI	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.						
Section:	A	Section Name:	Investments in Non-Federal Physical Property (SFFAS No. 8, par 87)	Line Attributes:	Dollars	Decimal: Zero
				Rounding Method:	Thousands	
1			FY 2015		FY 2013	FY 2011
2			FY 2014		FY 2012	
3						
4						
5						
6						
Threshold						
Line Description		Question		Answer		
Other Data Info - Discretionary Grants to Indian Tribes (FY 2015)		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)		Decrease is related to normal operations		
Section: B		Section Name: Research and Development: Investments in Development (SFFAS No. 8, par. 100)		No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			FY 2015		FY 2013	FY 2011
			FY 2014		FY 2012	

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

Other Data: 08	Stewardship Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - RSSI	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.								
Section:	C	Section Name:	Investment in Human Capital (SFFAS No. 8, par 94)	No Data:	YES	Line Attributes: Dollars		
						Rounding Method: User-Defined		
						Decimal: User-Defined		
			FY 2015		FY 2014	FY 2013	FY 2012	FY 2011
1								
2								
3								
4								
5								
6								
Section:	D	Section Name:	Research and Development: Investments in Basic Research (SFFAS No. 8, par. 100)	No Data:	YES	Line Attributes: Dollars		
						Rounding Method: User-Defined		
						Decimal: User-Defined		
			FY 2015		FY 2014	FY 2013	FY 2012	FY 2011
1								
2								
3								
4								
5								
6								

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

Other Data: 08	Stewardship Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - RSSI	
Status: Complete			

Tab: Other Data Info.			
Section: E	Section Name: Research and Development: Investments in Applied Research (SFFAS No. 8, par 100)	No Data: YES	Decimal: User-Defined
		Rounding Method: User-Defined	

Tab: Other Text Data	
Section: A	Section Name: Investments in Non-Federal Physical Property (SFFAS No. 8, par 87)
Line	Question
	Answer Build or expand correctional facilities to increase the bed capacity for confined persons convicted of Part I violent crime. Cooperative Agreement Program Administered by USMS, Discretionary Grants to Indian Tribes and Formulation Grants to States.
Tab: Other Text Data	
Section: B	Section Name: Research and Development: Investments in Development (SFFAS No. 8, par. 100)
Line	Question
	Answer

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

Other Data: 08 Stewardship Investments Entity: 1500 Department of Justice Status: Complete	Fiscal Year: 2015 Period: SEPTEMBER Agency Notes: AFR - RSSI
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Tab: Other Text Data	
Section: C	Section Name: Investment in Human Capital (SFFAS No. 8, par 94) No Data: YES
Line	Question
	Answer
Tab: Other Text Data	
Section: D	Section Name: Research and Development: Investments in Basic Research (SFFAS No. 8, par.100) No Data: YES
Line	Question
	Answer
Tab: Other Text Data	
Section: E	Section Name: Research and Development: Investments in Applied Research (SFFAS No. 8, par 100) No Data: YES
Line	Question
	Answer

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

Other Data: 09	Deferred Maintenance and Repairs	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

Tab: Other Data Info.			
Section: A	Section Name: Cost Estimate Prior Year Only-For entities who are not able to provide a single estimate in Section B PY information	No Data: YES	Decimal: User-Defined
		Rounding Method: User-Defined	
Section: B	Section Name: Cost Estimate	No Data: YES	Decimal: User-Defined
		Rounding Method: User-Defined	

Tab: Other Text Data	
Section: B	Section Name: Cost Estimate
Line	Question
	No Data: YES
	Answer

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

Other Data: 14	Risk Assumed-Federal Insurance and Guarantee Programs(SFFAS No. 5, par. 105, 106,and 114)	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

Tab: Other Data Info.			
Section: A	Section Name: Risk Assumed	No Data: YES	Decimal: User-Defined
		Rounding Method: User-Defined	

Tab: Other Text Data	
Section: A	Section Name: Risk Assumed
No Data: YES	
Line	Question
	Answer

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

Other Data: 15	Budget Deficit Reconciliation	Fiscal Year:	2015	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A		
Status: Complete					

I = Inactive Line

Tab: Other Data Info.		Section Name:	Operating Revenue to Budget Receipts	Line Attributes:	Dollars	Rounding Method:	Thousands	Decimal:	Zero
Section:	A								
		Budget Receipts	D	Operating Revenue	C	Diff Budget Receipts vs Operating Revenue	Cust Collections Trans to GF or Rec Agency	Cust Collections Received from Collecting Agency	Adj Diff Between Budget Rec vs Operating Rev
1	Individual income tax and tax withholdings	N/A							
2	Corporation income taxes	N/A							
3	Unemployment taxes	N/A							
4	Excise taxes	N/A							
5	Estate and gift taxes	N/A	10,569,355	19,636,486					-9,067,131
6	Customs duties	N/A							
7	Other taxes and receipts (Non-federal)	N/A	10,569,355	-19,636,486					-9,067,131
9	Total	N/A							
Section:	B	Section Name:	Net Outlays to SBR	No Data:	YES	Line Attributes:	Dollars	Rounding Method:	User-Defined
1	Net Outlays	N/A							
		CY - MTS Net Outlays	D	CY - SBR Net Outlays	C	CY - DIFFERENCE			

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

Other Data: 15	Budget Deficit Reconciliation	Fiscal Year:	2015	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A		
Status: Complete					

I = Inactive Line

Tab: Other Data Info.						
Section:	C	Section Name:	Earned Revenue to Undistributed Offsetting Receipts - Employer Share, Employee Retirement (DOS, DOD and OPM only)	No Data:	YES	Line Attributes:
Section: D		Section Name:	Earned Revenue to Undistributed Offsetting Receipts - Interest Rec by Trust Funds (DOS, DOD, DOL, SSA, HHS and OPM only)	No Data:	YES	Line Attributes:

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

Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

Tab: Other Data Info.			
Section: E	Section Name: Operating Revenue to Undistributed Offsetting Receipts (DOI only)	No Data: YES	

Tab: Other Text Data			
Section: A	Section Name: Operating Revenue to Budget Receipts		
Line	Question	Answer	
		Statement of Custodial Activity - Disposition of Collections transferred to Federal Agencies are reported on Reclassified SCNP Other Budgetary Financing Sources in the amount of \$15.4 billion. Transfers to the public are shown on the SCNP Other Taxes and Receipts in the amount of \$1.5billion.	
Tab: Other Text Data			
Section: B	Section Name: Net Outlays to SBR		
Line	Question	Answer	
			No Data: YES
Tab: Other Text Data			
Section: C	Section Name: Earned Revenue to Undistributed Offsetting Receipts - Employer Share, Employee Retirement (DOS, DOD and OPM only)		
			No Data: YES

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

Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

Tab: Other Text Data			
Section: C	Section Name: Earned Revenue to Undistributed Offsetting Receipts - Employer Share, Employee Retirement (DOS, DOD and OPM only)	No Data: YES	
Line	Question		Answer
Tab: Other Text Data			
Section: D	Section Name: Earned Revenue to Undistributed Offsetting Receipts - Interest Rec by Trust Funds (DOS, DOD, DOL, SSA, HHS and OPM only)	No Data: YES	
Line	Question		Answer
Tab: Other Text Data			
Section: E	Section Name: Operating Revenue to Undistributed Offsetting Receipts (DOI only)	No Data: YES	
Line	Question		Answer

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	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: User-Defined	Decimal: User-Defined
			CY-Federal Direct Student 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					

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.			
Section: A	Section Name: Components of Direct Loans Receivable, Gross - Current Year	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
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
1	Direct Loans Receivable, gross - beginning of year		PY-Federal Direct Student Loans
2	Disbursements (loans made/securities purchased)		PY-Federal Family Education Loan
3	Repayments		PY-Rural Housing Service
4	Losses		PY-Electric Loans
5	Capitalized interest		PY-Federal Family Education Loan
6	Capitalized dividends		PY-Rural Housing Service
7	Other		PY-Electric Loans
8	Direct Loans receivable, gross-end of the year		PY-Federal Family Education Loan

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	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
Section: C	Section Name: Components of Loan Guarantees, Gross - Current Year	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
1	Guaranteed Loans, gross-beginning of the year	Debit	CY-Federal Family Education Loans
2	Disbursements (loans made/securities purchased)	Debit	CY-Federal Housing Administration Loans
3	Repayments	Debit	CY-Veterans Housing Benefit Program
4	Other	Debit	CY-Export-Import Bank Loans
5	Guaranteed Loans, gross-end of the year	N/A	CY-Small Business Loans CY-Israeli Loan Guarantee Program

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	I = Inactive Line		

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

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	I = Inactive Line		

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

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	I = Inactive Line		

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

Section: G	Section Name: Credit Reform re-estimate and Loan Modification amounts	No Data: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
			2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Reported
1	Credit Reform re-estimate amounts		Credit		
2	Loan Modifications		Credit		

Tab: Other Text Data	
Section: A	Section Name: Components of Direct Loans Receivable, Gross - Current Year
	No Data: YES

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

Tab: Other Text Data	
Section:	Section Name:
A	Components of Direct Loans Receivable, Gross - Current Year
	No Data: YES
Line	Question
	Answer

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year:	2015	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A		
Status: Complete					

I = Inactive Line

Tab: Other Data Info.											
Section:	A	Section Name:	Asset Value for Oil and Gas Proved Reserves - Offshore	No Data:	YES	Line Attributes:	Dollars	Rounding Method:	User-Defined	Decimal:	User-Defined
			2015 - SEPTEMBER D 2014 - SEPTEMBER D								
1		Oil and Lease									
2		Condensate									
3		Natural Gas, Wet									
4		After Lease									
5		Separation									
Section:	B	Section Name:	Asset Value for Oil and Gas Proved Reserves - Onshore	No Data:	YES	Line Attributes:	Dollars	Rounding Method:	User-Defined	Decimal:	User-Defined
			2015 - SEPTEMBER D 2014 - SEPTEMBER D								
1											
2											
3											
4											
5											

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year:	2015	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A		
Status: Complete					

I = Inactive Line

Tab: Other Data Info.							
Section:	C	Section Name:	Quantity of Oil and Gas Proved Reserves - Offshore	No Data:	YES	Line Attributes:	Units
			2015 - SEPTEMBER				
1		Oil and Lease					
2		Condensate					
3		Natural Gas, Wet					
4		After Lease					
5		Separation					
			2014 - SEPTEMBER				
Section:	D	Section Name:	Quantity of Oil and Gas Proved Reserves - Onshore	No Data:	YES	Line Attributes:	Units
			2015 - SEPTEMBER				
1							
2							
3							
4							
5							

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year:	2015	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A		
Status: Complete					

I = Inactive Line

Tab: Other Data Info.					
Section: E	Section Name:	Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
				Rounding Method: User-Defined	
1		2015 - SEPTEMBER D 2014 - SEPTEMBER D			
2	Oil and Lease Condensate				
3	Natural Gas, Wet After Lease Separation				
4					
5					
Section: F	Section Name:	Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
				Rounding Method: User-Defined	
1		2015 - SEPTEMBER D 2014 - SEPTEMBER D			
2					
3					
4					
5					

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year:	2015	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A		
Status: Complete					

Tab: Other Data Info.					
Section: G	Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Offshore	No Data: YES			
Section: H	Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Onshore	No Data: YES			

Tab: Other Text Data		
Section: A	Section Name: Asset Value for Oil and Gas Proved Resources - Offshore	No Data: YES
Line	Question	Answer

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

Other Data: 17 Entity: 1500 Status: Complete	Federal Oil and Gas Resources Department of Justice	Fiscal Year: 2015 Agency Notes: N/A	Period: SEPTEMBER
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Tab: Other Text Data			
Section: B	Section Name: Asset Value for Oil and Gas Proved Reserves - Onshore	No Data: YES	
Line	Question	Answer	
Tab: Other Text Data			
Section: C	Section Name: Quantity of Oil and Gas Proved Reserves - Offshore	No Data: YES	
Line	Question	Answer	
Tab: Other Text Data			
Section: D	Section Name: Quantity of Oil and Gas Proved Reserves - Onshore	No Data: YES	
Line	Question	Answer	
Tab: Other Text Data			
Section: E	Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore	No Data: YES	
Line	Question	Answer	

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

Tab: Other Text Data			
Section: E	Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore	No Data: YES	
Line	Question		Answer
Tab: Other Text Data			
Section: F	Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore	No Data: YES	
Line	Question		Answer
Tab: Other Text Data			
Section: G	Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Offshore	No Data: YES	
Line	Question		Answer
Tab: Other Text Data			
Section: H	Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Onshore	No Data: YES	
Line	Question		Answer

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year:	2015	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	N/A		
Status: Complete					

Tab: Other Text Data	
Section:	Section Name:
H	Average Royalty Rate for Oil and Gas Proved Reserves - Onshore
	No Data: YES
Line	Question
	Answer

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

Other Data: 18	Federal Natural Resources (Other than Oil and Gas)	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete			

Tab: Other Data Info.			
Section: A	Section Name: Asset Value for Federal Natural Resources (Other than Oil and Gas)	No Data: YES	Decimal: User-Defined
		Rounding Method: User-Defined	

Tab: Other Text Data	
Section: A	Section Name: Asset Value for Federal Natural Resources (Other than Oil and Gas)
Line	Question
	Answer

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