



U.S. DEPARTMENT OF JUSTICE ANNUAL SPECIAL-PURPOSE FINANCIAL STATEMENTS FISCAL YEAR 2008

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

Audit Report 09-07
January 2009

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U.S. DEPARTMENT OF JUSTICE ANNUAL SPECIAL-PURPOSE FINANCIAL STATEMENTS FISCAL YEAR 2008

OFFICE OF THE INSPECTOR GENERAL COMMENTARY AND SUMMARY

This audit report contains the U.S. Department of Justice's (Department) Annual Special-Purpose Financial Statements, also known as the Closing Package Financial Statements, for the fiscal years (FY) ended September 30, 2008, and September 30, 2007. In accordance with the Government Management Reform Act of 1994, and under the direction of the Office of the Inspector General (OIG), KPMG LLP performed the audit of the Department's special-purpose financial statements. KPMG LLP also performed the audit of the Department's consolidated general purpose financial statements, which were issued in OIG Report No. 09-06.

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

The Department received an unqualified opinion on its FYs 2008 and 2007 special-purpose financial statements. For FY 2008, one significant deficiency was identified in the Department's financial reporting controls related to the reclassification of certain line item balances from the general purpose financial statements to the special-purpose financial statements. Specifically, the Department's controls failed to detect a significant misstatement in one of the principal special-purpose financial statements.

The OIG reviewed KPMG LLP's report and related documentation and made necessary inquiries of its representatives. Our review, as differentiated from an audit in accordance with U.S. generally accepted government auditing standards, was not intended to enable us to express, and we do not express, an opinion on the Department's special-purpose financial statements, conclusions about the effectiveness of internal control, or conclusions on the Department's compliance with the TFM. KPMG LLP is responsible for the attached auditors' report dated November 17, 2008, and the conclusions expressed in the report. However, our review disclosed no instances where KPMG LLP did not comply, in all material respects, with U.S. generally accepted government auditing standards.

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U.S. DEPARTMENT OF JUSTICE
ANNUAL SPECIAL-PURPOSE
FINANCIAL STATEMENTS
FISCAL YEAR 2008

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT ON SPECIAL-PURPOSE FINANCIAL STATEMENTS.....	2
SPECIAL-PURPOSE FINANCIAL STATEMENTS	
BALANCE SHEET	8
STATEMENT OF NET COST	11
STATEMENT OF CHANGES IN NET POSITION	13
TRADING PARTNER SUMMARY NOTE REPORT	18
NOTES REPORT	46
REQUIRED SUPPLEMENTARY STEWARDSHIP INFORMATION – OTHER DATA REPORT	114
APPENDIX – OFFICE OF THE INSPECTOR GENERAL, AUDIT DIVISION ANALYSIS AND SUMMARY OF ACTIONS NECESSARY TO CLOSE THE REPORT.....	128

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**Independent Auditors' Report On Special-Purpose
Financial Statements**



KPMG LLP
2001 M Street, NW
Washington, DC 20036

Independent Auditors' Report on Special-Purpose Financial Statements

Inspector General
U. S. Department of Justice

United States Attorney General
U.S. Department of Justice

We have audited the accompanying Closing Package Financial Statement Report – Balance Sheet of the U.S. Department of Justice (the Department) as of September 30, 2008 and 2007; the related Closing Package Financial Statement Reports – Statement of Net Cost and Statement of Changes in Net Position, and the accompanying Financial Report (FR) Notes Report (except for the information entitled “threshold” in the FR Notes Reports) for the years then ended; the accompanying Additional Notes Nos. 27 and 28; the accompanying Trading Partner Summary Note Report – Balance Sheet as of September 30, 2008 and 2007; and the related Trading Partner Summary Note Reports – Statement of Net Cost and Statement of Changes in Net Position for the years then ended (hereinafter collectively referred to as the special-purpose financial statements). We did not audit the financial statements of the U.S. Marshals Service, which statements reflect total assets of \$878.5 million and \$864.8 million, and total net costs of \$1.3 billion and \$1.2 billion, as of and for the years ended September 30, 2008 and 2007, respectively. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the U.S. Marshals Service, is based solely on the report of the other auditors. These special-purpose financial statements are the responsibility of the Department’s management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audits and the report of other auditors.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Bulletin No. 07-04, *Audit Requirements for Federal Financial Statements*. Those standards and OMB Bulletin No. 07-04 require that we plan and perform the audits to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department’s internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements and assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall special-purpose financial statement presentation. We believe that our audits and the report of the other auditors provide a reasonable basis for our opinion.



The accompanying special-purpose financial statements have been prepared for the purpose of complying with the requirements of Volume I, Part 2 - Chapter 4700 of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM), as described in Additional Note No. 27, solely for the purpose of providing financial information to the U.S. Department of the Treasury and the U.S. Government Accountability Office (GAO) to use in preparing and auditing the *Financial Report of the U.S. Government*, and are not intended to be a complete presentation of the Department's consolidated financial statements.

In accordance with *TFM Volume I, Part 2 - Chapter 4700*, the Department prepared FR Notes Report Nos. 1 through 26, except for FR Notes Report Nos. 10A, 16, 21, 23, and 24, which were not applicable to the Department. The Department included Additional Note No. 27, *Special-Purpose Financial Statement Requirements* and Additional Note No. 28, *Summary of Significant Accounting Policies*, to disclose other data not contained in the special-purpose financial statements, but which is necessary to make the special-purpose financial statements more informative.

In our opinion, based on our audits and the report of the other auditors, the special-purpose 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, 2008 and 2007, and its net costs and changes in net position for the years then ended in conformity with U.S. generally accepted accounting principles and the presentation pursuant to the requirements of *TFM Volume I, Part 2 - Chapter 4700*, as described in Additional Note No. 27.

The Department also prepared Other Data Report Nos. 1 through 17, except for Other Data Report Nos. 3 through 8 and 11 through 14, which were not applicable to the Department. The information included in Other Data Report Nos. 9, 10, 15, 16 and 17 is presented for the purpose of additional analysis and is not a required part of the special-purpose financial statements, but is supplementary information required by U.S. generally accepted accounting principles and the *TFM Volume I, Part 2 - Chapter 4700*. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of this information, except for the information sections entitled "Threshold," discussed in the second paragraph below. However, we and the other auditors did not audit this supplementary information, and accordingly, we express no opinion on it.

Our audits were conducted for the purpose of forming an opinion on the special-purpose financial statements taken as a whole. The information included in the Other Data Report Nos. 1 and 2 is presented for purposes of additional analysis and is not a required part of the special-purpose financial statements. This information has been subjected to the auditing procedures applied in the audits of the special-purpose financial statements and, in our opinion, based on our audits and the report of the other auditors, is fairly stated in all material respects in relation to the special-purpose financial statements taken as a whole.

The information in the sections entitled "Threshold" in FR Notes Report Nos. 2, 3, 5, 6, 8, 11, 15, and 19; the information entitled "Threshold" in Other Data Report No. 9; the information in the Closing Package Line Reclassification Summary Report – Balance Sheet; and the information in the Closing Package Line Reclassification Summary Reports – Statement of Net Cost, Changes in Net Position, and Custodial Activity is presented for purposes of additional analysis and is not a required part of the special-purpose financial statements. This information has not been subjected to the auditing procedures applied in the audits of the special-purpose financial statements and, accordingly, we express no opinion on it.



The *TFM Volume I, Part 2 - Chapter 4700* requires agencies to use the Governmentwide Financial Reporting System to input certain data as described in Additional Note No. 27. Except as discussed in this report, we express no opinion on information maintained in that system.

In accordance with *Government Auditing Standards* and OMB Bulletin No. 07-04, we have also issued our reports dated November 12, 2008 on our 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 the audits of the consolidated balance sheets of the Department as of September 30, 2008 and 2007, and the related consolidated statements of net cost and changes in net position, and the combined statements of budgetary resources and custodial activity (hereinafter collectively referred to as consolidated financial statements) for the years then ended, performed in accordance with *Government Auditing Standards* and OMB Bulletin No. 07-04, and should be read in conjunction with this report in considering the results of our audits of the special-purpose financial statements.

In our fiscal year 2008 audit of the consolidated financial statements of the Department, we noted, and the report of the other auditors identified, the following significant deficiencies:

- Improvements are needed in the Department's component financial systems' general and application controls.
- Improvements are needed in the components' internal control to provide reasonable assurance that transactions are properly recorded, processed, and summarized to permit the preparation of financial statements in accordance with U.S. generally accepted accounting principles.

All significant facts pertaining to the matters referred to above, including the required elements of the findings and the recommended remedial actions, are included in the *Independent Auditors' Report on Internal Control Over Financial Reporting*.

Management is responsible for establishing and maintaining effective internal control. In planning and performing our audit of the fiscal year 2008 special-purpose financial statements, we also considered the Department's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over financial reporting.

Our consideration of internal control over financial reporting for the special-purpose financial statements was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the internal control over financial reporting for the special-purpose financial statements that might be significant deficiencies or material weaknesses.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Department's ability to initiate, authorize, record, process, or report financial data reliably in accordance with U.S. generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Department's special-purpose financial statements that is more than inconsequential will not be prevented or detected by the Department's internal control. A material weakness is a significant deficiency, or



combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the special-purpose financial statements will not be prevented or detected by the Department's internal control.

In our fiscal year 2008 audit, we consider the deficiency described below to be a significant deficiency in internal control over financial reporting for the special-purpose financial statements. However, we do not believe that this deficiency is a material weakness as defined above. The Department's response to the finding immediately follows the recommendation below. We did not audit the Department's response, and accordingly, we express no opinion on it.

Financial Reporting Controls Over the Consolidated Financial Statement Reclassification Process

The Department's financial reporting controls related to the reclassification of line item balances from the consolidated financial statements to the special-purpose financial statements failed to detect a significant misstatement in one of the principal special-purpose financial statements. In performing audit procedures to verify the consistency between data entered into the Closing Package modules and corresponding data in the Department's audited consolidated financial statements, we determined that Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources and Nonexpenditure Transfers-Out of Unexpended Appropriations and Financing Sources were initially overstated by the like amount of approximately \$273 million on the special-purpose Statement of Changes in Net Position.

Because the associated general ledger accounts are combined (netted) on the corresponding line item(s) on the Consolidated Statement of Changes in Net Position in the Department's general-purpose financial statements included in its *Performance and Accountability Report (PAR)*, there was no consolidated financial statement impact. However, this condition is indicative of the need for the Department to implement a financial reporting control procedure specific to the Closing Package financial reporting process to provide reasonable assurance that intragovernmental transfer balances reported in the Closing Package special-purpose financial statements are net of intra-departmental eliminations.

TFM Volume I, Part 2 - Chapter 4700, Section 4705.20 requires that verifying agencies reclassify their audited consolidated (i.e., net of intra-departmental activity and balances) balance sheet, statement of net cost, and statement of changes in net position. In addition, Section 4705.30 requires that (1) verifying agencies identify Federal trading partners and amounts for each Federal Closing Package line item reported after reclassifying the agency's audited consolidated financial statements into the Closing Package formats, and (2) amounts identified as Federal be reported net of intra-departmental eliminations.

This misstatement occurred because elimination entries made to reduce the double-counting of transfers-in and transfers-out among the Department's bureaus were understated by approximately \$273 million. The primary cause of the understatement was that certain bureaus did not validate the transfer balances that they reported on their intra-Departmental Provider Listings (which are used to provide the intra-Departmental elimination amounts to be deducted from the intragovernmental balances reported in the Closing Package special-purpose financial statements) by comparison to the intra-Departmental transfer balances that they reported on their Intragovernmental Activity and Balances Transactions Form (which is used by the Department to report intragovernmental balances to Treasury for use in the Intragovernmental Reporting and Analysis System process). Furthermore, this misstatement was not detected by the Department as part of its Closing Package reclassification process because the process lacks a detection control to identify inaccuracies in the bureaus' reported



intra-Departmental transfer balances, which, in turn, affects the accuracy of the Department's intragovernmental transfer balances reported in the Closing Package special-purpose financial statements.

Recommendation

We recommend the Department:

1. Implement a control procedure designed to provide reasonable assurance that inaccuracies in its bureaus' reporting of intra-Departmental transfer balances will be detected as part of the Closing Package financial reporting process. (*New Condition*)

Management Response:

DOJ management concurs. The Department will ensure that appropriate controls are added to the Departmental *Financial Statement Requirements and Preparation Guide* to prevent inaccuracies in the reporting of intra-Departmental transfer balances as part of the Closing Package financial reporting process.

Management is responsible for complying with laws, regulations (including *TFM Volume I, Part 2 - Chapter 4700*), contracts and grant agreements applicable to the Department. As part of obtaining reasonable assurance about whether the Department's fiscal year 2008 special-purpose financial statements are free of material misstatement, we and the other auditors performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions or on compliance with *TFM Volume I, Part 2 - Chapter 4700* requirements was not an objective of our fiscal year 2008 audit of the special-purpose financial statements and, accordingly, we do not express such an opinion.

The results of our tests of compliance with *TFM Volume I, Part 2 - Chapter 4700* disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or OMB Bulletin No. 07-04.

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

KPMG LLP

November 17, 2008

**Special-Purpose
Financial Statements**

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

11-15-2008 12:07:27

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 1500-Department of Justice

Reported In: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Closing Line item	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported
Assets:				
Non-Federal				
Cash and Other Monetary Assets		182,209	130,312	130,312
Accounts and Taxes Receivable		123,800	86,443	86,443
Loans Receivable		0	0	0
Inventory and Related Property		424,114	335,145	335,145
Property, Plant and Equipment		8,758,540	8,234,077	8,234,077
Securities and Investments		0	0	0
Other Assets		471,298	482,117	482,061
Total Non-Federal Assets		9,959,961	9,268,094	9,268,038
Federal				
Fund Balance with Treasury		15,595,443	16,515,163	16,515,163
Federal Investments		3,311,304	3,190,828	3,190,827
Accounts Receivable		358,664	335,510	335,424
Interest Receivable		0	1,647	1,647
Loans Receivable		0	0	0
Transfers Receivable		0	0	0
Benefit Program Contributions Receivable		0	0	0
Advances to Others and Prepayments		118,675	146,014	146,071
Other Assets (without reciprocals)		0	0	86
Total Federal Assets		19,384,086	20,189,162	20,189,218
Total Assets		29,344,047	29,457,256	29,457,256
Liabilities				
Non-Federal				
Accounts Payable		(2,140,129)	(2,285,461)	(2,776,402)

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

11-15-2008 12:07:27

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 1500-Department of Justice

Reported In: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Closing Line item	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported
Federal Debt Securities Held by the Public		0	0	0
Federal Employee and Veteran Benefits Payable		(1,145,194)	(1,053,203)	(1,053,203)
Environmental and Disposal Liabilities		(22,112)	(22,112)	(22,112)
Benefits Due and Payable		0	0	0
Loan Guarantee Liabilities		0	0	0
Insurance Programs		0	0	0
Other Liabilities		(2,787,522)	(2,612,714)	(2,121,773)
Total Non-Federal Liabilities		(6,094,957)	(5,973,490)	(5,973,490)
Federal				
Accounts Payable		(529,800)	(510,533)	(510,533)
Federal Debt		0	0	0
Interest Payable		0	0	0
Loans Payable		0	(20,000)	(20,000)
Transfers Payable		0	0	0
Benefit Program Contributions Payable		(358,056)	(316,057)	(316,057)
Advances from Others and Deferred Credits		(309,143)	(261,251)	(261,251)
Other Liabilities (without reciprocals)		(1,323,602)	(2,068,326)	(2,068,326)
Total Federal Liabilities		(2,520,601)	(3,176,167)	(3,176,167)
Total Liabilities		(8,615,558)	(9,149,657)	(9,149,657)
Net Position				
Net Position-Non-Earmarked Funds		(16,631,366)	(16,666,208)	(16,666,208)

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

11-15-2008 12:07:27

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 1500-Department of Justice

Reported In: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Closing Line item	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported
Net Position-Earmarked Funds		(4,097,123)	(3,641,391)	(3,641,391)
Total Net Position		(20,728,489)	(20,307,599)	(20,307,599)
Total Liabilities and Net Position		(29,344,047)	(29,457,256)	(29,457,256)

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

11-15-2008 12:07:27

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 1500-Department of Justice

Reported In: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Closing Line item	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported
Gross Cost:				
Non-Federal Gross Cost		23,385,472	22,849,100	22,849,100
Interest on Debt Held by the Public		0	0	0
Total Non-Federal Gross Cost		23,385,472	22,849,100	22,849,100
Federal Gross Cost				
Benefit Program Costs		2,858,332	2,655,847	2,655,847
Imputed Costs		636,444	756,547	756,547
Buy/Sell Costs		2,688,600	2,548,315	2,548,315
Federal Securities Interest Expense		0	0	0
Borrowing and Other Interest Expense		0	0	0
Borrowing Losses		0	0	0
Other Expenses (without reciprocals)		0	0	0
Total Federal Gross Cost		6,183,376	5,960,709	5,960,709
Department Total Gross Cost		29,568,848	28,809,809	28,809,809
Earned Revenue				
Non-Federal Earned Revenue		(1,131,608)	(1,029,856)	(1,029,856)
Federal Earned Revenue				
Benefit Program Revenue (exchange)		0	0	0
Buy/Sell Revenue		(1,873,434)	(1,814,247)	(1,814,247)
Federal Securities Interest Revenue (exchange)		(16,018)	(29,745)	(29,745)
Borrowing and Other Interest Revenue (Exchange)		0	0	0
Borrowings Gains		0	0	0

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

11-15-2008 12:07:27

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 1500-Department of Justice

Reported In: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Closing Line item	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported
Other Revenue (without reciprocals)		830	5,721	5,721
Total Federal Earned Revenue		(1,888,622)	(1,838,271)	(1,838,271)
Department Total Earned Revenue		(3,020,230)	(2,868,127)	(2,868,127)
Net Cost		26,548,618	25,941,682	25,941,682

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

11-15-2008 12:07:27

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2008 **Period:** SEPTEMBER

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

Amounts presented as debits and credits()

I = Inactive Line

Closing Line item	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported
Beginning Net Position		(20,307,599)	(19,160,277)	(19,160,277)
Non-Federal Prior Period Adjustments (Not Restated)		0	0	0
Federal Prior Period Adjustments (Not Restated)		0	0	0
Adjusted Beginning Net Position Balance		(20,307,599)	(19,160,277)	(19,160,277)
Non-Federal Nonexchange Revenue				
Individual Income Tax and Tax Withholdings		0	0	0
Corporation Income Taxes		0	0	0
Unemployment Taxes		0	0	0
Excise Taxes		0	0	0
Estate and Gift Taxes		0	0	0
Custom Duties		0	0	0
Other Taxes and Receipts		(5,406,957)	(4,762,690)	(4,705,463)
Miscellaneous Earned Revenue		0	0	0
Total Non-Federal Nonexchange Revenue		(5,406,957)	(4,762,690)	(4,705,463)
Federal Nonexchange Revenue				
Federal Securities Interest Revenue		(83,690)	(111,426)	(111,426)
Borrowing and other interest revenue		0	(33)	(33)
Benefit Program Revenue (nonexchange)		0	0	0
Other taxes and receipts		0	0	0
Total Federal Nonexchange Revenue		(83,690)	(111,459)	(111,459)

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

11-15-2008 12:07:27

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2008 **Period:** SEPTEMBER

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

Amounts presented as debits and credits()

I = Inactive Line

Closing Line item	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported
Budgetary Financing Sources:				
Appropriations received as adjusted (rescissions and other adjustments)		(23,675,421)	(23,031,624)	(23,031,624)
Appropriation of unavailable special or trust fund receipts transfers-in		0	0	0
Appropriation of unavailable special or trust fund receipts Transfers-out		0	0	0
Appropriation of unavailable special or trust fund receipts transfers-out	I	0	0	0
Nonexpenditure transfers-in of unexpended appropriations and financing sources		(621,389)	(888,721)	(888,721)
Nonexpenditure Transfers-out of unexpended appropriations and financing sources		192,120	254,029	0
Nonexpenditure transfers-out of unexpended appropriations and financing sources	I	0	0	254,029
Expenditure transfers-in of financing sources		0	0	0
Expenditure Transfers-out of financing sources		0	0	0
Expenditure transfers-out of financing sources	I	0	0	0
Other Financing Sources	I	0	0	2,137,045
Other budgetary financing sources		41,000	(31,501)	0
Total Budgetary Financing Sources		(24,063,690)	(23,697,817)	(21,529,271)

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

11-15-2008 12:07:27

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2008 **Period:** SEPTEMBER

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

Amounts presented as debits and credits()

I = Inactive Line

Closing Line item	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported
Other Financing Sources:				
Transfers-in Without Reimbursement		(10,830)	(15,814)	(15,814)
Transfers-out Without Reimbursement		11,756	29,551	29,551
Imputed Financing Source		(636,444)	(756,548)	(756,548)
Other non-budgetary financing sources		3,220,347	2,225,773	0
Total Other Financing Sources		2,584,829	1,482,962	(742,811)
Net Cost		26,548,618	25,941,682	25,941,682
Ending Net Position Balance		(20,728,489)	(20,307,599)	(20,307,599)

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**Trading Partner
Summary Note Report**

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
BS		Accounts Receivable	A	D	358,664	335,510

Variance: 0 0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		1,100	1,879	1,879	0
1300	Department of Commerce		317	130	130	0
1400	Department of the Interior		4,354	5,016	5,016	0
1601	Department of Labor		123	281	281	0
1800	United States Postal Service		600	641	641	0
1900	Department of State		134,494	100,517	100,517	0
2000	Department of the Treasury		4,138	16,050	16,050	0
2400	Office of Personnel Management		13,479	77	77	0
2500	National Credit Union Administration		11	0	0	0
2700	Federal Communications Commission		48	3	3	0
2800	Social Security Administration		441	333	333	0
3100	U. S. Nuclear Regulatory Commission		738	197	197	0
3300	Smithsonian Institution		26	13	13	0
3600	DEPARTMENT OF VETERANS AFFAIRS		977	460	460	0
4700	General Services Administration		1,078	1,758	1,758	0
5000	Securities and Exchange Commission		869	574	574	0
5100	Federal Deposit Insurance Corporation		32	5,284	5,284	0
6400	Tennessee Valley Authority		75	115	115	0
6800	Environmental Protection Agency		8,919	6,924	6,924	0
6900	Department of Transportation		1,033	477	477	0

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

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Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
7000	Department of Homeland Security		54,757	34,773	34,773	0
7200	Agency for International Development		8,326	6,031	6,031	0
7300	Small Business Administration		95	5	5	0
7500	Department of Health and Human Services		23,824	45,714	45,714	0
8000	National Aeronautics and Space Administration		106	141	141	0
8300	Export-Import Bank of the United States		3	1	1	0
8600	Department of Housing and Urban Development		60	48	48	0
8900	Department of Energy		3,213	5,576	5,576	0
9100	Department of Education		231	12	12	0
9500	Independent and Other Agencies		8,459	12,978	12,978	0
9900	Treasury General Fund		87	86	0	86
9999	Unidentified		(283)	140	140	0
DE00	Department of Defense		86,934	89,276	89,276	0
	Total		358,664	335,510	335,424	86

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2008

Period: SEPTEMBER

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
BS		Advances to Others and Prepayments	A	D	118,675	146,014
				Variance:	0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1300	Department of Commerce		2,413	915	915	0
1400	Department of the Interior		16,340	18,940	18,940	0
1900	Department of State		14,595	17,915	17,915	0
2000	Department of the Treasury		4,200	6,088	6,088	0
2400	Office of Personnel Management		9,866	13,121	13,121	0
4700	General Services Administration		22,941	28,656	28,656	0
4900	National Science Foundation		376	0	0	0
9500	Independent and Other Agencies		26,348	11,949	11,949	0
9999	Unidentified		(66)	279	336	(57)
DE00	Department of Defense		21,662	48,151	48,151	0
	Total		118,675	146,014	146,071	(57)

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2008

Period: SEPTEMBER

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
BS		Federal Investments	A	D	3,311,304	3,190,828
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		3,311,304	1,905,508	1,905,507	1
9900	Treasury General Fund		0	1,285,320	1,285,320	0
Total			3,311,304	3,190,828	3,190,827	1

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
BS		Interest Receivable	A	D	0	1,647
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		0	1,647	1,647	0
Total			0	1,647	1,647	0

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
BS		Other Assets (without reciprocals)	A	D	0	0
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		0	0	86	(86)
Total			0	0	86	(86)

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
BS		Accounts Payable	L	C	529,800	510,533
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		2,256	415	415	0
1300	Department of Commerce		18	180	180	0
1400	Department of the Interior		431	9,719	9,719	0
1601	Department of Labor		238	226	226	0
1800	United States Postal Service		601	2,481	2,481	0
1900	Department of State		25,020	16,657	16,657	0
2000	Department of the Treasury		4,207	5,240	5,240	0
2400	Office of Personnel Management		6,328	5,175	5,175	0
2700	Federal Communications Commission		2	12	12	0
2800	Social Security Administration		80	0	0	0
3100	U. S. Nuclear Regulatory Commission		0	(53)	(53)	0

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 1500 - Department of Justice

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Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
3600	DEPARTMENT OF VETERANS AFFAIRS		530	908	908	0
4700	General Services Administration		122,421	129,568	129,568	0
4900	National Science Foundation		0	6	6	0
5000	Securities and Exchange Commission		0	5	5	0
6800	Environmental Protection Agency		253	1,467	1,467	0
6900	Department of Transportation		3,086	1,603	1,603	0
7000	Department of Homeland Security		16,613	48,570	48,570	0
7200	Agency for International Development		1	0	0	0
7500	Department of Health and Human Services		8,212	10,583	10,583	0
8000	National Aeronautics and Space Administration		0	(40)	(40)	0
8600	Department of Housing and Urban Development		9	11	11	0
8900	Department of Energy		3,848	5,605	5,605	0
9100	Department of Education		0	16	16	0
9500	Independent and Other Agencies		5,460	2,998	2,998	0
9900	Treasury General Fund		285,740	15,456	15,456	0
9999	Unidentified		37	203,185	203,185	0
DE00	Department of Defense		44,409	50,540	50,540	0
	Total		(529,800)	(510,533)	(510,533)	0

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 1500 - Department of Justice

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
BS		Advances from Others and Deferred Credits	L	C	309,143	261,251
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		161	217	217	0
1300	Department of Commerce		363	313	313	0
1400	Department of the Interior		143	28	28	0
1601	Department of Labor		3,336	5,082	5,082	0
1800	United States Postal Service		25	25	25	0
1900	Department of State		97	179	179	0
2000	Department of the Treasury		267	281	281	0
2400	Office of Personnel Management		0	1	1	0
2700	Federal Communications Commission		8	8	8	0
2800	Social Security Administration		83	96	96	0
3600	DEPARTMENT OF VETERANS AFFAIRS		41	104	104	0
4700	General Services Administration		486	476	476	0
5000	Securities and Exchange Commission		0	217	217	0
5100	Federal Deposit Insurance Corporation		6,041	4,123	4,123	0
6800	Environmental Protection Agency		0	1	1	0
6900	Department of Transportation		1,066	866	866	0
7000	Department of Homeland Security		207,554	174,737	174,737	0
7300	Small Business Administration		1	2	2	0
7500	Department of Health and Human Services		24,496	6,433	6,433	0

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 1500 - Department of Justice

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Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
8000	National Aeronautics and Space Administration		16	2	2	0
8600	Department of Housing and Urban Development		3,016	8,195	8,195	0
9100	Department of Education		569	304	304	0
9500	Independent and Other Agencies		4,828	2,714	2,714	0
DE00	Department of Defense		56,546	56,847	56,847	0
	Total		(309,143)	(261,251)	(261,251)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
BS		Benefit Program Contributions Payable	L	C	358,056	316,057
				Variance:	0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		0	7	7	0
1601	Department of Labor		230,111	217,021	217,021	0
2000	Department of the Treasury		352	0	0	0
2400	Office of Personnel Management		100,986	78,053	78,053	0
9900	Treasury General Fund		26,607	20,976	20,976	0
	Total		(358,056)	(316,057)	(316,057)	0

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 1500 - Department of Justice

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
BS		Loans Payable	L	C	0	20,000
					Variance:	0
						0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		0	20,000	20,000	0
Total			0	(20,000)	(20,000)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
BS		Other Liabilities (without reciprocals)	L	C	1,323,602	2,068,326
					Variance:	0
						0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		16,304	35,838	35,838	0
9900	Treasury General Fund		1,122,240	1,201,702	1,201,702	0
9999	Unidentified		185,058	830,786	830,786	0
Total			(1,323,602)	(2,068,326)	(2,068,326)	0

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
NCS		Buy/Sell Revenue	ER	C	1,873,434	1,814,247
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		6,446	6,470	6,470	0
1300	Department of Commerce		2,067	1,674	1,674	0
1400	Department of the Interior		19,133	16,134	16,134	0
1601	Department of Labor		3,496	16,913	16,913	0
1800	United States Postal Service		2,080	2,167	2,167	0
1900	Department of State		260,637	201,099	201,099	0
2000	Department of the Treasury		11,048	8,117	8,117	0
2400	Office of Personnel Management		53,082	28,821	28,821	0
2500	National Credit Union Administration		17	1	1	0
2700	Federal Communications Commission		174	198	198	0
2800	Social Security Administration		20,393	28,701	28,701	0
3100	U. S. Nuclear Regulatory Commission		1,968	1,264	1,264	0
3300	Smithsonian Institution		82	55	55	0
3600	DEPARTMENT OF VETERANS AFFAIRS		6,985	3,990	3,990	0
4700	General Services Administration		29,887	31,986	31,986	0
4900	National Science Foundation		0	3	3	0
5000	Securities and Exchange Commission		3,510	3,459	3,459	0
5100	Federal Deposit Insurance Corporation		9,704	17,050	17,050	0
6400	Tennessee Valley Authority		217	146	146	0
6800	Environmental Protection Agency		26,882	26,935	26,935	0

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2008

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Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
6900	Department of Transportation		6,306	5,210	5,210	0
7000	Department of Homeland Security		500,413	398,106	398,106	0
7200	Agency for International Development		10,645	6,976	6,976	0
7300	Small Business Administration		222	114	114	0
7500	Department of Health and Human Services		170,537	184,374	184,374	0
8000	National Aeronautics and Space Administration		497	1,165	1,165	0
8300	Export-Import Bank of the United States		8	3	3	0
8600	Department of Housing and Urban Development		5,412	3,972	3,972	0
8900	Department of Energy		15,455	17,796	17,796	0
9100	Department of Education		448	274	274	0
9500	Independent and Other Agencies		33,523	39,113	39,113	0
9900	Treasury General Fund		47	0	0	0
9999	Unidentified		306	2,122	2,122	0
DE00	Department of Defense		671,807	759,839	759,839	0
	Total		(1,873,434)	(1,814,247)	(1,814,247)	0

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2008

Period: SEPTEMBER

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NCS		Federal Securities Interest Revenue (exchange)	ER	C	16,018	29,745
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		16,018	29,745	29,745	0
Total			(16,018)	(29,745)	(29,745)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
NCS		Other Revenue (without reciprocals)	ER	C	(830)	(5,721)
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1300	Department of Commerce		(1)	(11)	(11)	0
1400	Department of the Interior		(7)	(103)	(103)	0
1601	Department of Labor		4	(5)	(5)	0
1900	Department of State		(10)	(113)	(113)	0
2000	Department of the Treasury		(1)	(6)	(6)	0
2400	Office of Personnel Management		(136)	(1,664)	(1,664)	0
2800	Social Security Administration		(2)	(21)	(21)	0
3100	U. S. Nuclear Regulatory Commission		(14)	(54)	(54)	0
5100	Federal Deposit Insurance Corporation		0	(2)	(2)	0
6400	Tennessee Valley Authority		(10)	(3)	(3)	0
6900	Department of Transportation		0	(3)	(3)	0

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2008

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Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
7000	Department of Homeland Security		(475)	(5,350)	(5,350)	0
7300	Small Business Administration		0	(2)	(2)	0
8000	National Aeronautics and Space Administration		2	(24)	(24)	0
8900	Department of Energy		0	(1)	(1)	0
9100	Department of Education		0	(1)	(1)	0
9500	Independent and Other Agencies		0	(7)	(7)	0
9999	Unidentified		(109)	1,661	1,661	0
DE00	Department of Defense		(71)	(12)	(12)	0
Total			830	5,721	5,721	0

Agency FS	Status	CP Line Description	Account Type	NB	2008-SEPTEMBER	2007-SEPTEMBER
NCS		Benefit Program Costs	GC	D	2,858,332	2,655,847
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1601	Department of Labor		105,011	100,175	100,175	0
2400	Office of Personnel Management		2,163,589	2,007,052	2,007,052	0
9900	Treasury General Fund		589,732	548,844	548,844	0
9999	Unidentified		0	(224)	(224)	0
Total			2,858,332	2,655,847	2,655,847	0

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

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Fiscal Year: 2008

Period: SEPTEMBER

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NCS		Buy/Sell Costs	GC	D	2,688,600	2,548,315
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		19,711	16,869	16,869	0
1300	Department of Commerce		32,076	42,896	42,896	0
1400	Department of the Interior		38,073	44,166	44,166	0
1601	Department of Labor		15,468	20,313	20,313	0
1800	United States Postal Service		20,689	22,338	22,338	0
1900	Department of State		158,739	97,140	97,140	0
2000	Department of the Treasury		21,055	36,777	36,777	0
2400	Office of Personnel Management		92,414	119,305	119,305	0
2700	Federal Communications Commission		(3)	108	108	0
2800	Social Security Administration		172	44	44	0
3100	U. S. Nuclear Regulatory Commission		5	6	6	0
3300	Smithsonian Institution		25	25	25	0
3600	DEPARTMENT OF VETERANS AFFAIRS		8,264	8,112	8,112	0
4700	General Services Administration		1,856,254	1,614,065	1,614,065	0
4900	National Science Foundation		513	679	679	0
5000	Securities and Exchange Commission		61	42	42	0
6800	Environmental Protection Agency		(812)	985	985	0
6900	Department of Transportation		16,540	18,245	18,245	0
7000	Department of Homeland Security		66,877	131,860	131,860	0
7200	Agency for International Development		141	(3)	(3)	0

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

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Fiscal Year: 2008

Period: SEPTEMBER

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Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
7300	Small Business Administration		129	252	252	0
7500	Department of Health and Human Services		18,869	25,053	25,053	0
8000	National Aeronautics and Space Administration		45	(2)	(2)	0
8600	Department of Housing and Urban Development		2,296	(82)	(82)	0
8900	Department of Energy		21,711	18,834	18,834	0
9100	Department of Education		83	17	17	0
9500	Independent and Other Agencies		66,688	62,544	62,544	0
9900	Treasury General Fund		(2,363)	11,317	11,317	0
9999	Unidentified		2,378	597	597	0
DE00	Department of Defense		232,502	255,813	255,813	0
Total			2,688,600	2,548,315	2,548,315	0

Agency FS	Status	CP Line Description	Account Type	NB	2008-SEPTEMBER	2007-SEPTEMBER
NCS		Imputed Costs	GC	D	636,444	756,547
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		29,759	126,856	126,856	0
2400	Office of Personnel Management		606,685	629,691	629,691	0
Total			636,444	756,547	756,547	0

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
CUST	I	Other Financing Sources	F	C	0	0
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		0	0	(99,035)	99,035
1300	Department of Commerce		0	0	(5,447)	5,447
1400	Department of the Interior		0	0	(121,901)	121,901
1601	Department of Labor		0	0	(6,779)	6,779
1602	PENSION BENEFIT GUARANTY CORPORATION		0	0	(816)	816
1800	United States Postal Service		0	0	(17,185)	17,185
1900	Department of State		0	0	(500)	500
2000	Department of the Treasury		0	0	(318,032)	318,032
2400	Office of Personnel Management		0	0	(110,594)	110,594
2500	National Credit Union Administration		0	0	(977)	977
2700	Federal Communications Commission		0	0	(491)	491
2800	Social Security Administration		0	0	(544)	544
3300	Smithsonian Institution		0	0	(34)	34
3600	DEPARTMENT OF VETERANS AFFAIRS		0	0	(10,931)	10,931
4700	General Services Administration		0	0	(83,435)	83,435
4900	National Science Foundation		0	0	(860)	860
5100	Federal Deposit Insurance Corporation		0	0	(435)	435
6000	Railroad Retirement Board		0	0	(294)	294
6800	Environmental Protection Agency		0	0	(310,136)	310,136

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

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Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
6900	Department of Transportation		0	0	(14,365)	14,365
7000	Department of Homeland Security		0	0	(29,879)	29,879
7200	Agency for International Development		0	0	(396)	396
7300	Small Business Administration		0	0	(12,456)	12,456
7500	Department of Health and Human Services		0	0	(718,437)	718,437
8000	National Aeronautics and Space Administration		0	0	(268)	268
8300	Export-Import Bank of the United States		0	0	(1,142)	1,142
8600	Department of Housing and Urban Development		0	0	(5,513)	5,513
8900	Department of Energy		0	0	(2,023)	2,023
9100	Department of Education		0	0	(17,184)	17,184
9500	Independent and Other Agencies		0	0	(22,662)	22,662
9999	Unidentified		0	0	(202,300)	202,300
DE00	Department of Defense		0	0	(53,495)	53,495
	Total		0	0	2,168,546	2,168,546

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

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Fiscal Year: 2008

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
CUST		Other non-budgetary financing sources	F	C	(3,220,347)	(2,225,773)
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		(140,289)	(99,035)	0	(99,035)
1300	Department of Commerce		(1,884)	(5,447)	0	(5,447)
1400	Department of the Interior		(23,239)	(121,901)	0	(121,901)
1500	Department of Justice		(374,767)	(259,527)	0	(259,527)
1601	Department of Labor		(3,268)	(6,779)	0	(6,779)
1602	PENSION BENEFIT GUARANTY CORPORATION		0	(816)	0	(816)
1800	United States Postal Service		(10,817)	(17,185)	0	(17,185)
1900	Department of State		0	(500)	0	(500)
2000	Department of the Treasury		(249,287)	(318,032)	0	(318,032)
2400	Office of Personnel Management		(7,432)	(110,594)	0	(110,594)
2500	National Credit Union Administration		(7)	(977)	0	(977)
2700	Federal Communications Commission		(4,114)	(491)	0	(491)
2800	Social Security Administration		(650)	(544)	0	(544)
3300	Smithsonian Institution		(9)	(34)	0	(34)
3600	DEPARTMENT OF VETERANS AFFAIRS		(13,548)	(10,931)	0	(10,931)
4700	General Services Administration		(1,516)	(83,435)	0	(83,435)
4900	National Science Foundation		0	(860)	0	(860)
5100	Federal Deposit Insurance Corporation		(14)	(435)	0	(435)
6000	Railroad Retirement Board		(373)	(294)	0	(294)

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

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Fiscal Year: 2008

Period: SEPTEMBER

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Reported in: THOUSANDS

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Amounts presented as debits and credits()

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Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
6400	Tennessee Valley Authority		(7,933)	0	0	0
6800	Environmental Protection Agency		(440,033)	(310,136)	0	(310,136)
6900	Department of Transportation		(36,213)	(14,365)	0	(14,365)
7000	Department of Homeland Security		(46,329)	(29,879)	0	(29,879)
7200	Agency for International Development		0	(396)	0	(396)
7300	Small Business Administration		(10,740)	(12,456)	0	(12,456)
7500	Department of Health and Human Services		(1,614,871)	(718,437)	0	(718,437)
8000	National Aeronautics and Space Administration		(413)	(268)	0	(268)
8300	Export-Import Bank of the United States		0	(1,142)	0	(1,142)
8600	Department of Housing and Urban Development		(8,467)	(5,513)	0	(5,513)
8900	Department of Energy		(7,463)	(2,023)	0	(2,023)
9100	Department of Education		(14,517)	(17,184)	0	(17,184)
9500	Independent and Other Agencies		(86,419)	(22,662)	0	(22,662)
DE00	Department of Defense		(115,735)	(53,495)	0	(53,495)
	Total		3,220,347	2,225,773	0	(2,225,773)

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 1500 - Department of Justice

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I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
SCNP		Nonexpenditure Transfers-out of unexpended appropriations and financing sources	CF	D	192,120	254,029
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1300	Department of Commerce		1,880	5,000	0	5,000
2000	Department of the Treasury		1,029	0	0	0
7200	Agency for International Development		0	490	0	490
9500	Independent and Other Agencies		8,243	321	0	321
9999	Unidentified		180,968	248,218	0	248,218
Total			192,120	254,029	0	254,029

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
SCNP		Transfers-out Without Reimbursement	CF	D	11,756	29,551
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		68	13	13	0
1300	Department of Commerce		1	11	11	0
1400	Department of the Interior		35	139	139	0
1601	Department of Labor		(2)	11	11	0
1800	United States Postal Service		1	1	1	0
1900	Department of State		60	185	185	0
2000	Department of the Treasury		1	6	6	0
2400	Office of Personnel Management		136	1,664	1,664	0

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

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Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
2800	Social Security Administration		2	21	21	0
3100	U. S. Nuclear Regulatory Commission		14	54	54	0
4700	General Services Administration		6,041	6,260	6,260	0
5100	Federal Deposit Insurance Corporation		0	2	2	0
6400	Tennessee Valley Authority		10	3	3	0
6900	Department of Transportation		167	3	3	0
7000	Department of Homeland Security		511	5,402	5,402	0
7300	Small Business Administration		0	2	2	0
7500	Department of Health and Human Services		13	0	0	0
8000	National Aeronautics and Space Administration		(2)	25	25	0
8900	Department of Energy		0	1	1	0
9100	Department of Education		0	1	1	0
9500	Independent and Other Agencies		0	6	6	0
9900	Treasury General Fund		88	199	199	0
9999	Unidentified		1,467	13,723	13,723	0
DE00	Department of Defense		3,145	1,819	1,819	0
	Total		11,756	29,551	29,551	0

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

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Fiscal Year: 2008

Period: SEPTEMBER

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Reported in: THOUSANDS

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
SCNP		Borrowing and other interest revenue	F	C	0	33
					Variance:	0
						0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
9999	Unidentified		0	33	33	0
Total			0	(33)	(33)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
SCNP		Federal Securities Interest Revenue	F	C	83,690	111,426
					Variance:	0
						0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		83,690	111,426	111,426	0
Total			(83,690)	(111,426)	(111,426)	0

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 1500 - Department of Justice

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
SCNP		Imputed Financing Source	F	C	636,444	756,548
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		29,759	126,856	126,856	0
2400	Office of Personnel Management		606,685	629,692	629,692	0
Total			(636,444)	(756,548)	(756,548)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
SCNP		Nonexpenditure transfers-in of unexpended appropriations and financing sources	F	C	621,389	888,721
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		2,058	0	0	0
7000	Department of Homeland Security		4,000	0	0	0
9500	Independent and Other Agencies		434,363	648,103	648,103	0
9999	Unidentified		180,968	240,618	240,618	0
Total			(621,389)	(888,721)	(888,721)	0

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

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Fiscal Year: 2008

Period: SEPTEMBER

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Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
SCNP	I	Nonexpenditure transfers-out of unexpended appropriations and financing sources	F	C	0	0
				Variance:	0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1300	Department of Commerce		0	0	(5,000)	5,000
7200	Agency for International Development		0	0	(490)	490
9500	Independent and Other Agencies		0	0	(321)	321
9999	Unidentified		0	0	(248,218)	248,218
	Total		0	0	254,029	254,029

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
SCNP	I	Other Financing Sources	F	C	0	0
				Variance:	0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
9999	Unidentified		0	0	31,501	(31,501)
	Total		0	0	(31,501)	(31,501)

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 1500 - Department of Justice

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
SCNP		Other budgetary financing sources	F	C	(41,000)	31,501
				Variance:	0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
9999	Unidentified		(41,000)	31,501	0	31,501
	Total		41,000	(31,501)	0	31,501

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
SCNP		Transfers-in Without Reimbursement	F	C	10,830	15,814
				Variance:	0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		63	117	117	0
2000	Department of the Treasury		209	630	630	0
3600	DEPARTMENT OF VETERANS AFFAIRS		1	0	0	0
4700	General Services Administration		6,875	6,752	6,752	0
6800	Environmental Protection Agency		5	0	0	0
7000	Department of Homeland Security		416	1,391	1,391	0
8000	National Aeronautics and Space Administration		0	8	8	0
8900	Department of Energy		65	0	0	0
9500	Independent and Other Agencies		0	56	56	0
9999	Unidentified		1,425	5,266	5,266	0

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

11-15-2008 12:07:58

GF004F - Trading Partner Summary Note Report

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Fiscal Year: 2008

Period: SEPTEMBER

Entity: 1500 - Department of Justice

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Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
DE00	Department of Defense		1,771	1,594	1,594	0
	Total		(10,830)	(15,814)	(15,814)	0

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Notes Report

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

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	I = Inactive Line		

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Describe any significant events that occurred after the date of the balance sheet but prior to the agency's audited financial statements being issued.	
2	Describe any departures from U.S. Generally Accepted Accounting Procedures (GAAP).	
3	Describe any change in accounting if a collecting entity adopts accounting standards that embody a fuller application of accrual accounting concepts that differs from that prescribed by the standard-SFFAS no. 7, par.64.	
4	List all of the agency's components whose balances and activities are not combined into the agency's financial statements and therefore, are not represented in the GFRS data.	
5	List all of the agency's components whose balances and activities are combined into the agency's financial statements, and, therefore, are represented in the GFRS data.	
6	Provide any other relevant information pertaining to this note.	

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

Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Note 4	
Status: Complete	I = Inactive Line		

Tab: Line Item Notes						
Closing Package Line Description						
	NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER		
Cash and Other Monetary Assets	D	A	182,209	130,312		
		Variance:	0	0	Rounding Method: Thousands	Decimal: Zero
Line Status	Line Description		2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
2	Other cash - not restricted		37,839	32,801	30,022	2,779
3	Other cash - restricted		144,370	97,511	100,290	-2,779
4	International monetary assets					
6	Domestic monetary assets					
7	Foreign currency					
	Total		182,209	130,312	130,312	0
Threshold						
Line Description	Question	Answer				
Line Item Notes - Other cash - not restricted (2008 - 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 in normal operations.				

Tab: Text Data		
Line	Question	Answer
1	Describe the nature of the amount in the line item "other cash - not restricted."	Undeposited collections, imprest funds, and other cash.
2	Describe the restrictions on the cash reported in the line item "Other cash - restricted" and any statutory authority (law, regulation, or agreement).	Seized cash deposited, seized monetary instruments and other monetary assets are non-entity assets and are not available for use by the Department.
3	If the cash is restricted because it is non-entity, state the entity for which the cash is being held.	Restricted cash is held by DEA, FBI, ATF, and AFF.
4	Is the reported restricted cash being held in a financial institution? If yes, is it a Treasury designated bank?	Yes, the restricted cash is held in a Treasury designated bank.
5	If you have restricted cash, is the restricted cash invested? If yes, is it invested in the Bureau of the Public Debt security, agency security, and/or non-Federal security?	Yes, the Department has statutory authority to invest seized cash deposited.
6	Describe the nature of the amount in the line item "Foreign currency."	N/A
7	Disclose any restrictions on the use (for example, by law, regulation, or agreement) of the amount in the line item "Foreign Currency."	N/A
8	Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate).	N/A
9	Provide any other relevant information pertaining to this note.	N/A

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

Note: 03	Accounts and Taxes Receivable	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Note 6	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER		
		Variance:			Previously Rptd	Line Item Changes	
Line Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER				Rounding Method: Thousands Decimal: Zero
1	Accounts receivable, gross	144,556	108,412		108,412	0	
2	Related interest receivable - accounts receivable	215	81		81	0	
3	Penalties, fines, and administrative fees receivable	1,352	1,901		1,901	0	
4	Less: allowance for loss on accounts receivable	-21,977	-23,277		-23,277	0	
5	Less: allowance for loss on interest receivable	-19	-18		-18	0	
6	Less: allowance for loss on penalties, fines, and admin. fees rec.	-327	-656		-656	0	
	Total	123,800	86,443		86,443	0	

Threshold		
Line Description	Question	Answer
Line Item Notes - Accounts receivable, gross (2008 - 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)	Normal Operations

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 are estimated based on past collections 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.	N/A

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

Note: 04A	Direct Loans Receivable	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes								
Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER			
Loans Receivable		D	A	0	0			
			Variance:	0	0	Rounding Method: Thousands	Decimal: Zero	
Line Status	Line Description	CY: Face Value of Loans Outstanding		CY: Long-Term Cost of Loans	CY Net Loans	PY: Face Value of Loans Outstanding	PY: Long-Term Cost of Loans	PY Net Loans
13								
14								
15								
16								
17								
18	All other loans receivable							
Total								

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

Note: 04A	Direct Loans Receivable	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Notes Info.

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

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
13			Debit				
14			Debit				
15			Debit				
16			Debit				
17			Debit				
18		All other loans receivable	Debit				
19		Total	N/A				

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

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Balances for property held Pre-1992	Debit				
2		Balances for property held Post-1991	Debit				

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Provide a broad description of foreclosed property.	
2	Provide any other relevant information pertaining to this note.	

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

Note: 04B	Loan Guarantees	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes					
Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER
		Variance:		Rounding Method: Thousands Decimal: Zero	
Line Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
13					
14					
15					
16					
17					
18	All other loan guarantee liabilities				
	Total				

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

Note: 04B	Loan Guarantees	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Notes Info.

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

Tab: Text Data		No Data Flag: YES	
Line	Question	Answer	
1	Provide any other relevant information pertaining to this note.		

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

Note: 05	Inventories and Related Property	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Notes 7 and 8	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER	
		Variance:				Rounding Method: Thousands
Line Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes	Decimal: Zero
1	Gross Inventory - balance beginning of year	351,141	365,300	365,300	0	
2	Prior-period adjustment (not restated)					
3	Capitalized acquisitions from the public	747,355	698,290	698,290	0	
4	Capitalized acquisitions from Government agencies	175,666	92,408	92,408	0	
5	Inventory sold or used	-828,902	-804,857	-804,857	0	
6	Total allowance for inventories and related property	-21,146	-15,996	-15,996	0	
Total		424,114	335,145	335,145	0	

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

Note: 05	Inventories and Related Property	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Notes 7 and 8	
Status: Complete		I = Inactive Line	

Tab: Other Notes Info.

Section: A		Section Name: Inventory Yearend Balances by Category Type			Line Attributes: Dollars		Decimal: Zero
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Inventory purchased for sale	Debit	264,928	186,631	186,631	0
2		Inventory held in reserve for future sale to the public	Debit				
3		Inventory and operating material and supplies held for repair	Debit				
4		Inventory - excess, obsolete, and unserviceable	Debit	20,288	23,214	23,214	0
5		Operating materials and supplies held for use	Debit	13,502	12,863	12,863	0
6		Operating materials and supplies held in reserve for future use	Debit				
7		Operating materials and supplies excess, obsolete, and unserviceable	Debit				
8		Stockpile materials	Debit				
9		Stockpile materials held for sale	Debit				
10		Forfeited property	Debit	146,542	128,433	128,433	0
11		Other related property	Debit				
12		Total allowance for inventories and related property	Credit	21,146	15,996	15,996	0
13		Total inventories and related property, net	N/A	424,114	335,145	335,145	0

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

Note: 05	Inventories and Related Property	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Notes 7 and 8	
Status: Complete		I = Inactive Line	

Section: A	Section Name: Inventory Yearend Balances by Category Type	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	
Threshold			
Line Description	Question	Answer	
Other Notes Info - Inventory purchased for sale (2008 - 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 in normal operations.	
Other Notes Info - Inventory - excess, obsolete, and unserviceable (2008 - 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 in normal operations.	

Section: B	Section Name: Capitalized Acquisitions From Government Agencies by Trading Patner			Line Attributes: Dollars	Decimal: Zero		
				Rounding Method: Thousands			
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		General Services Administration	Debit	169,213	83,985	83,985	0
2		Department of Defense	Debit	6,453	8,423	8,423	0
3	I	Department of Interior	Debit				
4		Department of Justice	Debit				
5		National Aeronautics and Space Administration	Debit				
6		All other departments	Debit				
7		Total Capitalized Assets from Federal Agencies	N/A	175,666	92,408	92,408	0

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

Note: 05	Inventories and Related Property	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Notes 7 and 8	
Status: Complete		I = Inactive Line	

Section: C		Section Name: Other Information - Dollar Value				Line Attributes: Dollars	
						Rounding Method: Thousands	Decimal: Zero
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	Debit	1,608,246	1,681,159	1,681,159	0
2		Forfeited property	Debit	146,542	128,433	128,433	0
3		Goods held under price support and stabilization programs	Debit				

Section: D		Section Name: Other Information - Number of Items/Volume				Line Attributes: Units	
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	N/A	147,608.0000	116,208.0000	124,264.0000	-8,056.0000
2		Forfeited property	N/A	26,064.0000	23,092.0000	41,655.0000	-18,563.0000
3		Goods held under price support and stabilization programs	N/A				

Tab: Text Data

Line	Question	Answer
1	Method used to calculate allowance for each category of inventory.	An allowance for inventory valuation and obsolescence is recorded for anticipated inventory losses of contracts where the current estimated cost to manufacture the item exceeds the total sales price as well as estimated losses for inventories that may not be utilized in the future.
2	Significant accounting principles and methods of applying those principles.	N/A
3	Provide any other relevant information pertaining to this note.	N/A

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

Note: 06	Property, Plant, and Equipment	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Note 9	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes								
Closing Package Line Description			NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER		
			Variance:			Rounding Method: Thousands		Decimal: Zero
Line Status	Line Description	CY PP&E	CY Accum. Depr.	CY Net PP& E	PY PP&E	PY Accum. Depr.	PY Net PP&E	
1	PP&E - balance beginning of year	12,992,954	4,758,877	8,234,077	12,420,486	4,252,836	8,167,650	
2	Prior-period adjustments (not restated)	6,199	433	5,766	37,425	147	37,278	
3	Capitalized acquisitions from the public	1,020,773		1,020,773	622,153		622,153	
4	Capitalized acquisitions from Government agencies	181,226		181,226	101,051		101,051	
5	Deletions from the Balance Sheet	-137,806	-110,124	-27,682	-194,589	-111,044	-83,545	
6	Revaluations	-68		-68	6,428		6,428	
7	Stewardship reclassifications							
8	Depreciation/amortization		655,552	-655,552		616,938	-616,938	
	Total	14,063,278	5,304,738	8,758,540	12,992,954	4,758,877	8,234,077	

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

Note: 06	Property, Plant, and Equipment	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Note 9	
Status: Complete	I = Inactive Line		

Tab: Other Notes Info.

Section: A	Section Name: Gross cost for PP&E for each category	Line Attributes: Dollars
		Rounding Method: Thousands
		Decimal: Zero

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvement to land)	Debit	9,250,426	9,143,550	9,143,550	0
2		Furniture, fixtures, and equipment	Debit	2,188,173	1,956,220	1,956,220	0
3		Construction in progress	Debit	882,838	512,249	512,249	0
4		Land and Land Rights	Debit	191,090	190,146	190,146	0
5		Internal use software	Debit	670,550	399,266	399,266	0
6		Assets under capital lease	Debit	102,118	107,580	107,580	0
7		Leasehold improvements	Debit	778,083	683,943	683,943	0
8		Other property, plant and equipment	Debit				
9		Total property, plant and equipment	N/A	14,063,278	12,992,954	12,992,954	0

Threshold	Line Description	Question	Answer
	Other Notes Info - Furniture, fixtures, and equipment (2008 - 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)	Normal operations.
	Other Notes Info - Construction in progress (2008 - 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)	Normal operations.
	Other Notes Info - Internal use software (2008 - 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)	Normal operations.

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

Note: 06	Property, Plant, and Equipment	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Note 9	
Status: Complete		I = Inactive Line	

Section: A		Section Name: Gross cost for PP&E for each category				Line Attributes: Dollars		Decimal: Zero	
Threshold		Question				Rounding Method: Thousands		Answer	
Line Description Other Notes Info - Leasehold improvements (2008 - 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)				Normal operations.			
Section: B		Section Name: Accumulated Depreciation/Amortization				Line Attributes: Dollars		Decimal: Zero	
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes		
1		Buildings, structures, and facilities (including improvements to land)	Credit	3,410,950	3,095,378	3,095,378	0		
2		Furniture, fixtures, and equipment	Credit	1,298,376	1,161,002	1,161,002	0		
3		Internal use software	Credit	115,281	84,556	84,556	0		
4		Assets under capital lease	Credit	49,083	50,609	50,609	0		
5		Leasehold improvements	Credit	431,048	367,332	367,332	0		
6		Other property, plant, and equipment	Credit						
7		Total accumulated depreciation/amortization	N/A	-5,304,738	-4,758,877	-4,758,877	0		

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

Note: 06	Property, Plant, and Equipment	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Note 9	
Status: Complete	I = Inactive Line		

Section: C		Section Name: Intragovernmental Capitalized acquisition amounts					Line Attributes: Dollars	
							Rounding Method: Thousands	
							Decimal: Zero	
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		General Services Administration	Debit	136,807	78,777	78,777	0	
2		Department of Defense	Debit	20,646	10,221	10,221	0	
3		Department of the Interior	Debit	327			0	
4		Department of Justice	Debit	1,471	230	230	0	
5		National Aeronautics and Space Administration	Debit	1,515	8	8	0	
6		All other departments	Debit	20,460	11,815	11,815	0	
7		Total capitalized assets from Federal agencies	N/A	181,226	101,051	101,051	0	
Section: D		Section Name: Gain/Loss on Sale/Disposition					Line Attributes: Dollars	
							Rounding Method: Thousands	
							Decimal: Zero	
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Gain/loss on sale/disposition of property, plant and equipment	Credit	9,133	13,068	13,068	0	
Tab: Text Data								
Line	Question					Answer		
1	Provide the physical quantity information by category for multiuse heritage assets that are included in the "Line Item Notes" tab of this note (SFFAS No. 16, par 9).					N/A		
2	Disclose any transfer of land where the book value is not known by the receiving entity, if material (SFFAS No. 6, par.72).					N/A		
3	Provide any other relevant information pertaining to this note and any material changes from the prior years' depreciation methods and capitalization thresholds.					N/A		

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

Note: 07	Securities and Investments (Financial Accounting Standards Board (FASB) Statement No 115)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER	
Securities and Investments		D	A	0	0	
Variance:				0	0	Rounding Method: Thousands Decimal: Zero
Line	Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Reported	Line Item Changes
1		Fixed/Debt Securities (FASB 115 par 6 and 19): Non-U.S. Government Securities				
2		Fixed/Debt Securities (FASB 115 par 6 and 19): Commercial Securities				
3		Fixed/Debt Securities (FASB 115 par 6 and 19): Mortgage/asset backed Securities				
4		Fixed/Debt Securities (FASB 115 par 6 and 19): Corporate and other bonds				
5		Fixed/Debt Securities (FASB 115 par 6 and 19): Other fixed/debt securities				
6		Equity Securities (FASB 115 par 6 and 19): Common Stocks				
7		Equity Securities (FASB 115 par 6 and 19): Unit Trusts				
8		Equity Securities (FASB 115 par 6 and 19): Other Equity Securities				
9		Other				
Total						

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

Note: 07	Securities and Investments (Financial Accounting Standards Board (FASB) Statement No 115)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

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

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

Note: 07	Securities and Investments (Financial Accounting Standards Board (FASB) Statement No 115)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

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 (Cost) D	CY Unrealized Gain/Loss D	CY Market Value	PY Basis (Cost) 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: Other fixed/debt securities	N/A							
6		Equity Securities: Common stocks	N/A							
7		Equity Securities: Common stocks	N/A							
8		Equity Securities: Other equity securities	N/A							
9		Other	N/A							
10		Total Available-for-Sale Securities	N/A							

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

Note: 07	Securities and Investments (Financial Accounting Standards Board (FASB) Statement No 115)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Section: C		Section Name: Investment Category - Trading Securities		No Data Flag: YES		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	CY Basis (Cost) D	CY Unrealized Gain/Loss D	CY Market Value	PY Basis (Cost) 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: Other fixed/debt securities	N/A								
6		Equity Securities: Common stocks	N/A								
7		Equity Securities: Unit trusts	N/A								
8		Equity Securities: Other equity securities	N/A								
9		Other	N/A								
10		Total Trading Securities	N/A								

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

Note: 07	Securities and Investments (Financial Accounting Standards Board (FASB) Statement No 115)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Section: D		Section Name: Other Information (FASB 115, pars. 21a, 21c, 21d, 21e, and 22)		No Data Flag: YES		Line Attributes: Dollars	
						Rounding Method: Thousands	
						Decimal: Zero	
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Change
1		Proceeds from sales of available-for-sale securities	Debit				
2		Gross realized gains (included in earnings) from sales of available-for-sale securities	Debit				
3		Gross realized losses (included in earnings) from sales of available-for-sale securities	Credit				
4		Gross gains included in earnings from s from transfers of securities from available-for-sale into trading	Debit				
5		Gross losses included in earnings from s from transfers of securities from available-for-sale into trading	Credit				
6		Net unrealized holding gain on available-for-sale securities included in accumulated other comprehensive income	Debit				
7		Net unrealized holding loss on available-for-sale securities included in accumulated other comprehensive	Credit				

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

Note: 07	Securities and Investments (Financial Accounting Standards Board (FASB) Statement No 115)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Section: D		Section Name: Other Information (FASB 115, pars. 21a, 21c, 21d, 21e, and 22)		No Data Flag: YES		Line Attributes: Dollars	
						Rounding Method: Thousands	
						Decimal: Zero	
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Change
8		income 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	Debit				
11		Net gain/loss in accum. other comp. income for any derivative that hedged the forecasted acquisition of HTM security	Debit				

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Provide a description of the amounts reported on the "Line Item Notes" tab for lines 5 and 8.	
2	Provide a description of the amounts reported on the "Other Notes Infor" tab for lines 5 and 8 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 115 par 21b).	
4	Provide the circumstances leading to the decision to sell or transfer the security for held-to-maturity securities (FASB 115 par 22).	
5	Provide any other relevant information pertaining to this note.	

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

Note: 08	Other Assets	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, B/S	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER	
Other Assets		D	A	471,298	482,117	
Variance:				0	0	Rounding Method: Thousands Decimal: Zero
Line Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes	
1	Advances and prepayments	466,560	476,465	476,409	56	
2	Other Assets	4,738	5,652	5,652	0	
	Total	471,298	482,117	482,061	56	
Threshold						
Line Description	Question				Answer	
Line Item Notes - Other Assets (2008 - 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 in normal operations.	

Tab: Text Data		
Line	Question	Answer
1	Provide a description of advances and prepayments on the "Line Item Notes" tab for line 1.	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 prepaed charges at the time of payment and are recognized as expenses when the goods and services are received.
2	Provide a description and related amounts for balances that exceed \$1 billion in the line titled "Other Assets" on the "Line Item Notes" tab.	N/A
3	Provide any other relevant information pertaining to this note.	N/A

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

Note: 09	Accounts Payable	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, B/S	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes							
Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER		
Accounts Payable		C	L	2,140,129	2,285,461		
			Variance:	0	0	Rounding Method: Thousands Decimal: Zero	
Line Status	Line Description			2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts Payable			2,140,129	2,285,461	2,776,402	-490,941
	Total			2,140,129	2,285,461	2,776,402	-490,941

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

Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Note 5	
Status: Complete		I = Inactive Line	

Tab: Other Notes Info.											
Section: A		Section Name: Investments in Federal Debt securities				Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized Discount C	CY Unamortized premium D	CY Net Investment	PY Par Value D	PY Unamortized discount C		
23			N/A								
24			N/A								
25			N/A								
26		All other programs and funds	N/A	3,317,153	5,849		3,311,304	3,205,153	14,943		
27		Total	N/A	3,317,153	-5,849		3,311,304	3,205,153	-14,943		
Line	Status	Line Description	NB	PY Unamortized premium D	PY Net Investment						
23			N/A								
24			N/A								
25			N/A								
26		All other programs and funds	N/A	617	3,190,827						
27		Total	N/A	617	3,190,827						

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

Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, B/S	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER		
		Variance:			Previously Rptd	Line Item Changes	
Line Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER				Rounding Method: Thousands Decimal: Zero
1	Pension and accrued benefits						
2	Post-retirement health and accrued benefits						
3	Veteran's compensation and burial benefits						
4	Life Insurance and accrued benefits						
5	FECA Benefits	1,136,569	1,046,480		1,046,480	0	
6	Liability for other retirement and postemployment benefits	8,625	6,723		6,723	0	
	Total	1,145,194	1,053,203		1,053,203	0	

Threshold		
Line Description	Question	Answer
Line Item Notes - Liability for other retirement and postemployment benefits (2008 - 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).	Normal operations.

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

Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, B/S	
Status: Complete		I = Inactive Line	

Tab: Other Notes Info.							
Section: A		Section Name: Pension and Accrued Benefits Liability-To be completed for the amount entered for pension and accrued benefits in the "Line Item Notes" tab			No Data Flag: YES	Line Attributes: Dollars Rounding Method: Thousands Decimal: Zero	
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Pension and accrued benefits liability- beginning of period	Credit				
2		Prior-period adjustments(not restated)	Credit				
3		Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit				
4		Assumption Change Liability	Credit				
5		Normal Costs (SFFAS No. 5, par. 72)	Credit				
6		Interest on pension liability during the period	Credit				
7		Prior (and past) service cost (from the initiation of a new plan)	Credit				
8		Actuarial (gains)/losses	Credit				
9		Total pension expense (SFFAS No. 5, par.72)	N/A				
10		Less Benefits Paid	Debit				
11		Pension and Accrued Benefits Liability-end of period	N/A				

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

Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, B/S	
Status: Complete		I = Inactive Line	

Section: B		Section Name: Pension Liability Long-Term Significant Assumptions Used in 2008 and 2007 Valuation (SFFAS No. 5, par.67)			No Data Flag: YES	Line Attributes: Percent	
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest	N/A				
2		Rate of inflation	N/A				
3		Projected salary increases	N/A				
Section: C		Section Name: Postretirement Health and Accrued Benefits			No Data Flag: YES	Line Attributes: Dollars Rounding Method: Thousands Decimal: Zero	
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Postretirement health and accrued benefits liability-beginning of period (SFFAS No. 5, par.88)	Credit				
2		Prior-period adjustments (not restated)	Credit				
3		Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit				
4		Normal costs	Credit				
5		Interest on liability	Credit				
6		Change in medical inflation rate assumption (gains)/losses	Credit				
7		Other actuarial (gains)/losses	Credit				
8		Total postretirement health benefits	N/A				

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

Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, B/S	
Status: Complete		I = Inactive Line	

Section: C		Section Name: Postretirement Health and Accrued Benefits		No Data Flag: YES		Line Attributes: Dollars	
						Rounding Method: Thousands	
						Decimal: Zero	
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
9		expense					
		Less claims paid	Debit				
10		Postretirement health and accrued benefits liability-end of period	N/A				
Section: D		Section Name: Postretirement Health Liability Significant Assumptions Used in Determining the 2008 and 2007 Valuation		No Data Flag: YES		Line Attributes: Percent	
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest	N/A				
2		Rate of health care cost inflation	N/A				
3		Estimate of single equivalent rate of health care cost inflation	N/A				
Section: G		Section Name: Other		No Data Flag: YES		Line Attributes: Dollars	
						Rounding Method: User-Defined	
						Decimal: User-Defined	
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Non-marketable Treasury securities held by Thrift Savings Plan (TSP) Fund	Debit				
2	I	Total assets of pension and other retirement and benefit plans	Debit				
3		Total assets of pension (SFFAS No.5, par. 68)	Debit				
4		Market value of	Debit				

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

Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, B/S	
Status: Complete		I = Inactive Line	

Section: G		Section Name: Other		No Data Flag: YES			Line Attributes: Dollars	
							Rounding Method: User-Defined	
							Decimal: User-Defined	
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes	
5		investments in market-based and marketable securities included in line 2 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)	Debit					
Section: O		Section Name: Number of Pension Plans Administrated		No Data Flag: YES			Line Attributes: Units	
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Pension plans administrated	N/A					

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

Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, B/S	
Status: Complete		I = Inactive Line	

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

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

Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Note 13	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER	
Environmental and Disposal Liabilities		C	L	22,112	22,112	
		Variance:		0	0	
				Rounding Method: Thousands		
				Decimal: Zero		
Line	Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
9						
10						
11						
12						
13						
14		Other Environmental and Disposal Liabilities	22,112	22,112	22,112	0
		Total	22,112	22,112	22,112	0

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

Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Note 13	
Status: Complete		I = Inactive Line	

Tab: Other Notes Info.

Section: A		Section Name: Other Related Information			No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined
						Rounding Method: User-Defined	
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	Debit				

Tab: Text Data

Line	Question	Answer
1	List the applicable laws and regulations covering cleanup requirements	N/A
2	Provide a description of the type of environmental and disposal liabilities identified.	The Bureau of Prisons (BOP) operates firing ranges on 64 of the sites where its institutions are located. Use of these firing ranges generates waste consisting primarily of lead shot and spent rounds from rifles, shotguns, pistols, and automatic weapons.
3	Provide any other relevant information pertaining to this note.	N/A

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

Note: 13	Benefits Due and Payable	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes					
Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER
		Variance:		Rounding Method: Thousands Decimal: Zero	
Line Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
9	Other Entitlement BenefitsDue and Payable				
	Total				

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

Note: 14	Insurance Programs Other Than Veterans Affairs	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes					
Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER
		Variance:		Rounding Method: Thousands	
		Decimal: Zero			
Line Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
4	Other Insurance Programs				
	Total				

Tab: Text Data			No Data Flag: YES
Line	Question	Answer	
1	Provide a description for the type of insurance programs identified in the "Line Item Notes" tab.		
2	Provide the name, description, and the related amounts of the insurance 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.		

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

Note: 15	Other Liabilities	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, B/S	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER	
Other Liabilities		C	L	2,787,522	2,612,714	
				Variance:	0	
				Rounding Method: Thousands		Decimal: Zero
Line	Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Deferred revenue	356,881	311,577	311,577	0
2		Accrued wages and benefits	1,171,071	1,022,187	356,511	665,676
4		Other debt				
6		Legal and other contingencies	164,312	190,090		190,090
7		Grant payments due to State and local governments and others	409,071	490,941		490,941
8	I	Capital lease liabilities			53,183	
9	I	Contingent liabilities			190,090	
10	I	Accrued grant liabilities				
11		Other employee and actuarial liabilities				
13		D.C. pension liability				
14		Custodial liabilities	108,965	186,435	186,435	0
15		Accrued annual leave				
17		Advances and prepayments	7,406	7,173		7,173
18		Farm and other subsidies				
19		Deposit funds	137,380	70,480		70,480
20		Bonneville Power Administration Non-Federal power projects and capital lease liabilities and disposal liabilities				
21	I	Accrued subsidies				
22		Advances & Other Accrued Liability	0	0	20,226	-20,226
23						
24		Unfunded Leave	0	0	665,676	-665,676

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

Note: 15	Other Liabilities	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, B/S	
Status: Complete		I = Inactive Line	

Line Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
25	Other Liabilities	432,436	333,831	338,075	-4,244
	Total	2,787,522	2,612,714	2,121,773	734,214

Threshold

Line Description	Question	Answer
Line Item Notes - Deferred revenue (2008 - 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)	Normal operations.
Line Item Notes - Accrued wages and benefits (2008 - 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)	Normal operations.
Line Item Notes - Legal and other contingencies (2008 - 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)	Normal operations.
Line Item Notes - Grant payments due to State and local governments and others (2008 - 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)	Accrued Grant Liabilities reclassified from Accounts Payable in FY2008.
Line Item Notes - Custodial liabilities (2008 - 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)	Normal Operations.
Line Item Notes - Deposit funds (2008 - 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)	Normal Operations.
Line Item Notes - Other Liabilities (2008 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	Normal Operations

Tab: Text Data

Line	Question	Answer
1	Provide more details on the liabilities reported on the "Line Item Notes" tab for each line 1 through 21 by including a description of the significant related amounts and providing the page number of the agency's financial report where the amount is identified.	The liabilities reported on "Line Items Notes" tab consists of deferred revenue; accrued wages and benefits; capital lease liabilities; contingent liabilities; custodial liabilities; advances and other accrued liabilities; and other liabilities. See PAR Section III, page 30
2	Provide a description and related amounts for balances that exceed \$50 million on the line titled, "Other liabilities," and provide the page number of the agency's financial report where the amount is identified.	N/A
3	Provide any other relevant information pertaining to this note.	N/A

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Notes Info.

Section: A	Section Name: Prior Period Adjustments	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2008 - SEPTEMBER
1		Amounts that adjusted CY beginning net position - for change in accounting principles	Credit	
2		Amounts that adjusted CY beginning net position - for correction of errors in PP not restated	Credit	

Section: B	Section Name: Prior-Period Adjustments - Restatements	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	Credit Amount C	Debit Amount D
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		

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

Line	Question	Answer
1	Describe the adjustments to beginning net position that resulted from changes in accounting principles and all corrections of errors that were not restated.	
2	Describe the corrections of error that were restated.	
3	Describe any Federal prior-period adjustments.	
4	Provide any other relevant information pertaining to this note.	

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

Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Note 17	
Status: Complete		I = Inactive Line	

Tab: Other Notes Info.

Section: A	Section Name: Insurance Contingencies (Reasonably Possible Only)	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: User-Defined
			Decimal: User-Defined

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
4			Credit				
5			Credit				
6			Credit				
7			Credit				
8			Credit				
9		Other insurance contingencies	Credit				
10		Total	N/A				

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

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
3			Credit				
4			Credit				
5			Credit				
6			Credit				
7			Credit				
8		Other insurance in force	Credit				
9		Total	N/A				

Section: C	Section Name: Civil Litigation, Claims and Assessments	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 loss)	PY Accrued/Estimated amount rued/Estimated amount	PY Estimated Range(Low end)
1		Probable	Credit	164,312	164,312	184,595		190,090	190,090
2		Reasonably Possible	Credit		193,229	225,777			192,821

Line	Status	Line Description	NB	PY Estimated Range (High end)	PY Claim amunt (unable to determine)
1		Probable	Credit	230,468	
2		Reasonably Possible	Credit	227,757	

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

Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Note 17	
Status: Complete		I = Inactive Line	

Section: D		Section Name: Environmental Litigation, Claims, and Assessments			No Data Flag: YES		Line Attributes: Dollars		Decimal: User-Defined	
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)	PY Estimated Range (High end)
1		Probable	Credit							
2		Reasonably Possible	Credit							
Line	Status	Line Description	NB	PY Estimated Range (High Range)	PY Claim amount (unable to determine)					
1		Probable	Credit							
2		Reasonably Possible	Credit							
Section: E		Section Name: Other Contingencies			No Data Flag: YES		Line Attributes: Dollars		Decimal: User-Defined	
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes			
3			Credit							
4			Credit							
5			Credit							
6	I		Credit							
7	I		Credit							

Tab: Text Data		
Line	Question	Answer
1	Describe the risk insurance programs that are in force.	N/A
2	Provide the nature of the insurance contingencies.	N/A
3	Provide the nature of the litigation contingencies, including the range of loss for probable liabilities.	The Department is party to various administrative proceedings, legal actions, and claims, including environmental damage claims, equal opportunity matters and contractual bid protests. For FY2008, the Department's range of loss for probable liabilities is 164,312 to 184,595.
4	Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies.	The Department is party to various administrative proceedings, legal actions, and claims, including environmental damage claims, equal opportunity matters and contractual bid protests. For FY2008, the Department's range of loss for reasonably probable liabilities is 193,229 to 225,777.
5	Provide the total claim amount for cases assessed as "unable to determine" if significant. Also, provide a statement on whether this materiality affects the financial statements.	The total claim amount for cases assessed as "unable to determine" is 144,902.
6	Provide any other relevant information pertaining to this note.	N/A

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

Note: 19	Commitments	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR Note 14	
Status: Complete		I = Inactive Line	

Tab: Other Notes Info.

Section: A	Section Name: Capital leases-Asset	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Building	Debit		100,352		104,070
2		Land	Debit				
3		Equipment	Debit		1,766		3,510
4		Software license	Debit				
5		Other	Debit				
6	I		Debit				
7	I		Debit				
8	I		Debit				
9	I		Debit				
10	I		Debit				
11		Accumulated depreciation/amortization	Credit		49,083		50,609
12		Net assets under capital leases	N/A		53,035		56,971

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

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

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Future minimum lease programs	Credit		57,908		69,640
2		Imputed interest	Debit		12,276		16,457
3		Executory costs including any profit	Debit				
4		Total capital lease liability	N/A		-45,632		-53,183

Threshold	Line Description	Question	Answer

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

Note: 19	Commitments	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR Note 14	
Status: Complete		I = Inactive Line	

Section: B		Section Name: Capital leases - Liability			Line Attributes: Dollars		Decimal: Zero
					Rounding Method: Thousands		Decimal: Zero
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)			Normal operations.		
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)			Normal operations.		
Section: C		Section Name: Commitments: Operating leases and undelivered orders			Line Attributes: Dollars		Decimal: Zero
					Rounding Method: Thousands		Decimal: Zero
Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Operating leases	Credit		4,322,542		3,123,915
2		Undelivered orders	Credit	1,234,978	8,948,179	1,001,086	9,042,124
Threshold							
Line Description		Question			Answer		
Other Notes Info - Operating leases (CY Non-Federal)		Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)			Normal operations.		
Other Notes Info - Undelivered orders (CY Federal)		Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)			Normal operations.		
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			Credit				
10			Credit				
11			Credit				
12			Credit				
13			Credit				
14	I		Debit				
15		Total	N/A				

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

Note: 19	Commitments	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR Note 14	
Status: Complete		I = Inactive Line	

Tab: Text Data		
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 agreement.	Many of the operating leases that expire over an extended period of time include an option to purchase the equipment at the current fair market value or to renew the lease for additional periods.
2	Provide any other relevant information pertaining to this note. (Reference the Note in the agency's Performance and Accountability Report.)	Note 14 in the Department's 2008 PAR.

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

Note: 20	Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Notes Info.

Section: A	Section Name: Assets - Current Year	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: User-Defined
			Decimal: User-Defined

Line	Status	Line Description	NB	Inv. in Fed debt securities - net D	Fund balance with Treasury D	Interest receivable D	Other Fed assets D	Non-Federal assets D	Total assets
1			N/A						
2			N/A						
3			N/A						
4			N/A						
5			N/A						

Section: B	Section Name: Assets - Prior year	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: User-Defined
			Decimal: User-Defined

Line	Status	Line Description	NB	Inv. in Fed Debt Sec. - net D	Fund balance with Treasury D	Interest receivable D	Other Federal assets D	Non-Federal assets D	Total assets
1			N/A						
2			N/A						
3			N/A						
4			N/A						
5			N/A						

Section: C	Section Name: Liabilities - Current Year	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: User-Defined
			Decimal: User-Defined

Line	Status	Line Description	NB	Liability due and payable to beneficiaries C	Other liabilities C	Total liabilities
1			N/A			
2			N/A			
3			N/A			
4			N/A			
5			N/A			

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

Note: 20	Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Section: D		Section Name: Liabilities - Prior Year		No Data Flag: YES	Line Attributes: Dollars		Rounding Method: User-Defined	Decimal: User-Defined
Line	Status	Line Description	NB	Liability due and payable to beneficiaries C	Other liabilities C	Total liabilities		
1			N/A					
2			N/A					
3			N/A					
4			N/A					
5			N/A					

Section: E		Section Name: Current Year - Revenue, financing, expenses, and other		No Data Flag: YES	Line Attributes: Dollars		Rounding Method: User-Defined	Decimal: User-Defined	
Line	Status	Line Description	NB	Beginning net position C	Exchange revenue - Federal C	Exchange revenue - with the public C	Nonexchange revenue - Federal C	Nonexchange revenue - with the public C	Other financing sources C
1			N/A						
2			N/A						
3			N/A						
4			N/A						
5			N/A						

Line	Status	Line Description	NB	Other changes in fund balance C	Program expenses D	Other expenses D	Ending Net Position
1			N/A				
2			N/A				
3			N/A				
4			N/A				
5			N/A				

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

Note: 20	Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	I = Inactive Line		

Section: F		Section Name: Prior Year - Revenue, financing, expenses, and other			No Data Flag: YES		Line Attributes: Dollars		Decimal: User-Defined	
							Rounding Method: User-Defined			
Line	Status	Line Description	NB	Beginning net position C	Exchange revenue - Federal C	Exchange revenue - with the public C	Nonexchange revenue - Federal C	Nonexchange revenue - with the public C	Other financing sources C	
1			N/A							
2			N/A							
3			N/A							
4			N/A							
5			N/A							

Line	Status	Line Description	NB	Other changes in fund balance C	Program expenses D	Other expenses D	Ending net position			
1			N/A							
2			N/A							
3			N/A							
4			N/A							
5			N/A							

Section: G		Section Name: Other			No Data Flag: YES		Line Attributes: Dollars		Decimal: User-Defined	
							Rounding Method: User-Defined			
Line	Status	Line Description	NB	CY - Revenues C	CY - Other financing sources C	CY - Costs D	PY - Revenues C	PY - Other financing sources C	PY - Costs D	
1			N/A							
2			N/A							
3			N/A							
4			N/A							
5			N/A							

Tab: Text Data		No Data Flag: YES	
Line	Question	Answer	
1	State the legal authority for the administrative entity of each fund to use the collections based on SFFAS No. 7, par. 85.		
2	Provide any other relevant information pertaining to this note.		

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

Note: 22	Earmarked Funds	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Note 18	
Status: Complete		I = Inactive Line	

Tab: Other Notes Info.

Section: A				Section Name: Assets - Current Year		Line Attributes: Dollars			
						Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	Cash and other monetary assets D	Fund balance with Treasury D	Inv in U. S. Treas. Sec.(net of prem. & disc) D	Interest Receivable D	Other Federal assets (with earmarked funds) D	Other Federal assets (with non-earmarked funds) D
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A		3,335,693	1,750,387		4,281	
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A		3,335,693	1,750,387		4,281	
Line	Status	Line Description	NB	Other non-Federal assets D	Total assets				
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A	270,516	5,360,877				
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A	270,516	5,360,877				

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

Note: 22	Earmarked Funds	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Note 18	
Status: Complete		I = Inactive Line	

Section: B		Section Name: Assets - Prior Year				Line Attributes: Dollars			
						Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	Cash and other monetary assets D	Fund balance with Treasury D	Inv. in U.S. Treas. Sec. (net of prem. & disc.) D	Interest Receivable D	Other Federal assets (with earmarked funds) D	Other Federal assets (with non-earmarked funds) D
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A		3,285,108	1,512,449		19,826	
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A		3,285,108	1,512,449		19,826	
Line	Status	Line Description	NB	Other non-Federal assets D	Total assets				
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A	217,637	5,035,020				
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A	217,637	5,035,020				

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

Note: 22	Earmarked Funds	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Note 18	
Status: Complete		I = Inactive Line	

Section: C		Section Name: Liabilities and Net Position - Current Year				Line Attributes: Dollars		Decimal: Zero	
Line	Status	Line Description	NB	Benefits due and payable C	Other Federal liabilities (with earmarked funds) C	Other Fed. liabilities (with non-earmarked funds) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A	4,312		113,091	1,146,351	-1,263,754	4,097,123
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A	-4,312		-113,091	-1,146,351	-1,263,754	-4,097,123
Line	Status	Line Description	NB	Total liabilities and net position					
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A	-5,360,877					
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A	-5,360,877					

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

Note: 22	Earmarked Funds	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Note 18	
Status: Complete		I = Inactive Line	

Section: D		Section Name: Liabilities and Net Position - Priort Year				Line Attributes: Dollars		Decimal: Zero	
Line	Status	Line Description	NB	Benefits due and payable C	Other Federal liabilities (with earmarked funds) C	Other Fed. liabilities (with non-earmarked funds) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A	3,189		100,940	1,289,500	-1,393,629	3,641,391
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A	-3,189		-100,940	-1,289,500	-1,393,629	-3,641,391
Line	Status	Line Description	NB	Total liabilities and net position					
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A	-5,035,020					
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A	-5,035,020					

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

Note: 22	Earmarked Funds	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Note 18	
Status: Complete		I = Inactive Line	

Section: E		Section Name: Revenue, Financing, Expenses, and Other - Current Year				Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	Net position, beginning of period C	Prior-period adjustment C	Investment revenue C	Individual income taxes and payroll tax withhold C	Unemployment and excise taxes C	Other taxes and receipts C		
21			N/A								
22			N/A								
23			N/A								
24			N/A								
25			N/A								
26		All other earmarked funds	N/A	3,641,393		84,661				2,963,527	
27		Intra-agency earmarked funds elimination amounts	N/A								
28		Total	N/A	-3,641,393		-84,661				-2,963,527	
Line	Status	Line Description	NB	Miscellaneous earned revenue C	Intragovernmental transfers, net C	Program net cost - public D	Program net cost - Intragovernmental D	Non-program expenses D	Net position, end of period		
21			N/A								
22			N/A								
23			N/A								
24			N/A								
25			N/A								
26		All other earmarked funds	N/A			2,592,453				-4,097,128	
27		Intra-agency earmarked funds elimination amounts	N/A								
28		Total	N/A			2,592,453				-4,097,128	

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

Note: 22	Earmarked Funds	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Note 18	
Status: Complete		I = Inactive Line	

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	Individual income taxes and payroll tax withhold	Unemployment and excise taxes	Other taxes and receipts	
				C	C	C	C	C	C	C
21			N/A							
22			N/A							
23			N/A							
24			N/A							
25			N/A							
26		All other earmarked funds	N/A	3,217,806		123,338				3,279,746
27		Intra-agency earmarked funds elimination amounts	N/A							
28		Total	N/A	-3,217,806		-123,338				-3,279,746
Line	Status	Line Description	NB	Miscellaneous earned revenue	Intragovernmental transfers, net	Program net cost - public	Program net cost - Intragovernmental	Non-program expenses	Net position, end of period	
				C	C	D	D	D	C	C
21			N/A							
22			N/A							
23			N/A							
24			N/A							
25			N/A							
26		All other earmarked funds	N/A			2,979,497				-3,641,393
27		Intra-agency earmarked funds elimination amounts	N/A							
28		Total	N/A			2,979,497				-3,641,393

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

Note: 22	Earmarked Funds	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Note 18	
Status: Complete		I = Inactive Line	

Section: G		Section Name: Number of Agency Earmarked Funds				Line Attributes: Units					
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes				
1		Total number of earmarked funds	N/A	6.0000	6.0000						
Line	Status	Line Description	NB			2008 - SEPTEMBER		2007 - SEPTEMBER			
1		Total number of earmarked funds	N/A								
Section: H		Section Name: Revenue, Financing, Expenses, and Other - Current Year				No Data Flag: YES		Line Attributes: Dollars		Decimal: User-Defined	
Line	Status	Line Description	NB	Net position, beginning of period	Investment revenue	Individual income taxes	Unemployment and excise taxes	Other taxes and receipts	Intragov. transfers to/from earmarked funds		
				C	C	C	C	C	C	C	C
18	I		N/A								
19	I		N/A								
20	I		N/A								
21	I		N/A								
22	I		N/A								
23	I	All other earmarked funds	N/A								
24	I	Total	N/A								
Line	Status	Line Description	NB	Intragov. transfers to/from non-earmarked funds	Program net cost or benefit payments-public	Intragov. prog. net cost-with earmarked funds	Intragov. prog. net cost-with non-earmarked funds	Non-program expenses	Net position, end of period		
				C	D	D	D	D	C	C	C
18	I		N/A								
19	I		N/A								
20	I		N/A								
21	I		N/A								
22	I		N/A								
23	I	All other earmarked funds	N/A								
24	I	Total	N/A								

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

Note: 22	Earmarked Funds	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: 08 PAR, Note 18	
Status: Complete		I = Inactive Line	

Section: I		Section Name: Revenue, Financing, Expenses, and Other - Prior Year		No Data Flag: YES	Line Attributes: Dollars		Rounding Method: User-Defined		Decimal: User-Defined
Line	Status	Line Description	NB	Net position, beginning of period C	Investment revenue C	Individual income taxes C	Unemployment and excise taxes C	Other taxes and receipts C	Intragov. transfers to/from earmarked funds C
18	I		N/A						
19	I		N/A						
20	I		N/A						
21	I		N/A						
22	I		N/A						
23	I	All other earmarked funds	N/A						
24	I	Total	N/A						

Line	Status	Line Description	NB	Intragov. transfers to/from non-earmarked funds C	Program net cost or benefit payments-public D	Intragov. prog. net cost - with earmarked funds D	Intragov. prog. net cost - non-earmarked funds D	Non-program expenses D	Net position, end of period
18	I		N/A						
19	I		N/A						
20	I		N/A						
21	I		N/A						
22	I		N/A						
23	I	All other earmarked funds	N/A						
24	I	Total	N/A						

Tab: Text Data		
Line	Question	Answer
1	Provide a general description of the individual earmarked funds reported in the Other Notes Info tab (SFFAS No. 27, par. 33). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1).	The Department's earmarked funds consist of the Assets Forfeiture Fund; US Trustee System Fund; Antitrust Division; Crime Victims Fund; Diversion Control Fee Account; and the Federal Prison Commissary Fund.
2	State the legal authority for the administrative entity of each fund to use the revenues and other financing sources based on SFFAS No. 27, par. 23.1	Public Law 106-553; Public Law 98-473; Comprehensive Crime Control Act of 1984; Public Law 99-554; Public Law 102-395; and Federal Prison Commissary Fund
3	Explain any changes in legislation during or subsequent to the reporting period and before the issuance of the financial statements that significantly changes the purpose of the fund or that redirects a material portion of the accumulated balance (SFFAS No. 27, par. 23.3).	N/A
4	Provide the sources of revenue and other financing for amounts reported in columns 3 through 8 of Sections E and F in the Other Notes Info tab (SFFAS No. 27, par. 23.2).	Merger fees, criminal fines, seizures/forfeitures, bankruptcy fees, diversion fes, and sale of goods to inmates
5	Provide any other relevant information pertaining to this note, including explanation for prior-period adjustments, if any.	N/A

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

Note: 25	Stewardship Land	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Provide a brief statement explaining how the stewardship land relates to the mission of the agency.	
2	Provide a brief description of the agency's stewardship policies for stewardship land.	
3	Provide any other information relevant information pertaining to this note.	

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

Note: 26	Heritage Assets	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Provide a brief statement explaining how heritage assets relate to the mission of the agency.	
2	Provide a brief description of the agency's stewardship policies for each major category of the heritage assets.	
3	Provide any other relevant information pertaining to this note.	

U.S. Department of Treasury
Government Financial Reporting System
Additional Notes to the Special Purpose Financial Statements
Entity – 1500 Department of Justice
(Dollars in Thousands)

Additional Note 27 – Special-Purpose Financial Statement Requirements

The *Budget and Accounting Procedures Act of 1950* allows the Secretary of the Treasury to stipulate the format and requirements of executive agencies to furnish financial and operational information to the President and Congress to comply with the *Government Management Reform Act of 1994* (GMRA) (Pub. L. No. 103-356), which requires the Secretary of the Treasury to prepare and submit annual audited financial statements of the executive branch. The Secretary of the Treasury developed guidance in the U.S. Department of the Treasury's Financial Manual (TFM) Volume 1, Part 2, Chapter 4700 to provide agencies with instructions to meet the requirements of GMRA. The TFM Chapter 4700 requires agencies to:

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

The TFM Chapter 4700 requires agencies to use the Governmentwide Financial Report System (GFRS) to input the above information. For purposes of the special-purpose financial statements, the "Closing Package" is comprised of the following GFRS Reports:

1. Closing Package Financial Statement Report (GF003F)
2. Trading Partner Summary Note Report (GF004F)
3. Closing Package Line Reclassification Summary Report (GF003G)
4. FR Notes Report (GF006)
5. Other Data Report (GF007)

The generic format for the special-purpose financial statements is based on the U.S. Standard General Ledger (USSGL) crosswalk to the FR financial statements and notes. In August 2008, Treasury issued TFM Transmittal Letter No. S2 08-03, effective for fiscal year 2008, that revised the mapping of certain USSGL accounts to the special-purpose financial statements and resulted in agencies reclassifying the accompanying fiscal year 2007 special-purpose financial statements to conform with the fiscal year 2008 presentation. Therefore, certain amounts in the fiscal year 2007 columns on the accompanying special-purpose financial statements differ from the amounts in the columns labeled "previously reported."

Additional Note 28 - Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Basis of Presentation

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

C. Basis of Consolidation

The consolidated/combined financial statements of the Department include the accounts of the AFF/SADF, OBDs, USMS, OJP, DEA, FBI, ATF, BOP, and FPI. All significant proprietary intra-departmental transactions and balances have been eliminated in consolidation. The Statements of Budgetary Resources and Statements of Custodial Activity are combined statements for FYs 2008 and 2007, and as such, intra-departmental transactions have not been eliminated.

D. Basis of Accounting

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

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

D. Basis of Accounting (continued)

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

E. Non-Entity Assets

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

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

Funds with the Department of the Treasury (Treasury) represent primarily appropriated, revolving, and trust funds available to pay current liabilities and finance future authorized purchases. The Treasury, as directed by authorized certifying officers, processes cash receipts and disbursements. The Department does not, for the most part, maintain cash in commercial bank accounts. Certain receipts, however, are processed by commercial banks for deposit into individual accounts maintained at the Treasury. The Department's cash and other monetary assets consist of undeposited collections, imprest funds, cash used in undercover operations, cash held as evidence, and seized cash.

G. Investments

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

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

G. Investments (continued)

Treasury securities are issued to the earmarked funds as evidence of earmarked receipts and provide the funds with the authority to draw upon the U.S. Treasury for future authorized expenditures.

Treasury securities held by an earmarked fund are an asset of the fund and a liability of the Treasury, so they are eliminated in consolidation for the U.S. Government-wide financial statements.

H. Accounts Receivable

Net accounts receivable includes reimbursement and refund receivables due from federal agencies and others, 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, and the values of sub-assembly and finished goods inventories are based upon standard costs that are periodically adjusted to approximate actual costs that include material, labor and manufacturing overhead.

An allowance for inventory valuation and obsolescence is recorded for anticipated inventory losses of contracts where the current estimated cost to manufacture the item exceeds the total sales price, as well as estimated losses for inventories that may not be utilized in the future.

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

J. General Property, Plant and Equipment

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

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

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

K. Advances and Prepayments

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

L. Forfeited and Seized Property

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

Property is seized in consequence of a violation of public law. Seized property can include monetary instruments, real property, and tangible personal property of others in the actual or constructive possession of the custodial agency. Most non-cash property is held by the USMS from the point of seizure until its disposition. This property is recorded at the estimated fair market value at the time of seizure.

M. Liabilities

Liabilities represent the monies or other resources that are likely to be paid by the Department as the result of a transaction or event that has already occurred. However, no liability can be paid by the Department absent proper budget authority. Liabilities that are not funded by the current year appropriation are classified as liabilities not covered by budgetary resources in Note 11.

On October 15, 1990, Congress passed the Radiation Exposure Compensation Act (RECA), 42 U.S.C. § 2210 note (1990), providing for compassionate payments to individuals who contracted certain cancers and other serious diseases as a result of their exposure to radiation released during above-ground nuclear weapons tests or as a result of their exposure to radiation during employment in underground uranium mines. The September 30, 2008 and 2007 estimated liabilities are based on historical data collected since the Program commenced operations in 1992, and management's assumptions concerning receipt and approval of claims in the future.

Key factors in determining liability are the number of claims filed, the number of claims approved, and estimates for these factors through FY 2022. These estimates are then discounted in accordance with the discount rates set by OMB.

Congress granted the FPI borrowing authority pursuant to Public Law 100-690. Under this authority, the FPI borrowed \$20,000 from the Treasury with a lump-sum maturity date of September 30, 2008. FPI repaid this note to the Treasury on September 30, 2008.

N. Accrued Grant Liabilities

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

O. Contingencies and Commitments

The Department is involved in various legal actions, including administrative proceedings, lawsuits, and claims. A liability is generally recognized as an unfunded liability for those legal actions where unfavorable decisions are considered "probable" and an estimate for the liability can be made. Contingent liabilities that are considered "probable" or "reasonably possible" are disclosed in Note 17. Liabilities that are considered "remote" are not recognized in the financial statements or disclosed in the notes to the financial statements.

P. Annual, Sick, and Other Leave

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

Q. Interest on Late Payments

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

R. Retirement Plan

With few exceptions, employees hired before January 1, 1984 are covered by the Civil Service Retirement System (CSRS) and employees hired on or after that date are covered by the Federal Employees Retirement System (FERS). For employees covered by CSRS, the Department contributes 7% of the employees' gross pay for regular and 7.5% for law enforcement officers' retirement. For employees covered by FERS, the Department contributes 11.2% of employees' gross pay for regular and 24.9% for law enforcement officers' retirement. All employees are eligible to contribute to the Federal Thrift Savings Plan (TSP). For those employees covered by the FERS, a TSP account is automatically established to which the Department is required to contribute an additional 1% of gross pay and match employee contributions up to 4%. No contributions are made to the TSP accounts established by the CSRS employees. The Department does not report CSRS or FERS assets, accumulated plan benefits, or unfunded liabilities, if any, which may be applicable to its employees. Such reporting is the responsibility of the Office of Personnel Management (OPM). Statement of Federal Financial Accounting Standards (SFFAS) No. 5, *Accounting for Liabilities of the Federal Government*, requires employing agencies to recognize the cost of pensions and other retirement benefits during their employees' active years of service. Refer to Note 20, *Imputed Financing from Costs Absorbed by Others*, for additional details.

S. Federal Employee Compensation Benefits

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

Actuarial Liability: The Department of Labor (DOL) calculates the liability of the federal government for future compensation benefits, which includes the expected liability for death, disability, medical, and other approved costs. The liability is determined using the paid-losses extrapolation method calculated over the next 37-year period. This method utilizes historical benefit payment patterns related to a specific incurred period to predict the ultimate payments related to that period. The projected annual benefit payments are discounted to present value. The resulting federal government liability is then distributed by agency. The Department portion of this liability includes the estimated future cost of death benefits, workers' compensation, medical, and miscellaneous cost for approved compensation cases for the Department employees. The Department liability is further allocated to component reporting entities on the basis of actual payments made to the FECA Special Benefits Fund (SBF) for the three prior years as compared to the total Department payments made over the same period.

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

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

T. Intragovernmental Activity

These transactions and/or balances result from business activities conducted between two different federal government entities.

U. Revenues and Other Financing Sources

The Department receives the majority of funding needed to support its programs through Congressional appropriations. The Department receives annual, no-year, and multi-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 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 fees received for processing various applications and licenses with DEA for which the process was not completed at the end of fiscal year or for licenses that are valid for multiple years. These monies are recorded as liabilities in the financial statements. Deferred revenue also includes forfeited property held for sale. When the property is sold, deferred revenue is reversed and forfeiture revenue in the amount of the gross proceeds of the sale is recorded.

V. Earmarked Funds

SFFAS No. 27, *Identifying and Reporting Earmarked Funds*, defines 'earmarked funds' as being financed by specifically identified revenues, often supplemented by other financing sources, which remain available over time. These specifically identified revenues and other financing sources are required by statute to be used for designated activities, benefits or purposes, and must be accounted for separately from the Government's general revenues. The three required criteria for an Earmarked Fund are:

V. Earmarked Funds (continued)

1. A statute committing the federal government to use specifically identified revenues and other financing sources only for designated activities, benefits or purposes;
2. Explicit authority for the earmarked fund to retain revenues and other financing sources not used in the current period for future use to finance the designated activities, benefits, or purposes; and
3. A requirement to account for and report on the receipt, use, and retention of the revenues and other financing sources that distinguishes the earmarked fund from the Government's general revenues.

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

W. Tax Exempt Status

As an agency of the federal government, the Department is exempt from all taxes imposed by any governing body whether it be 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 2007 financial statements were reclassified to conform to the FY 2008 Departmental financial statement presentation requirements. The reclassifications had no material effect on total assets, liabilities, net position, change in net position or budgetary resources as previously reported.

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**Required Supplementary
Stewardship Information**

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

Other Data: 01	Statement of Operations and Changes in Net Position	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.								
Section: A		Section Name: Nonexchange Revenue: Specific potential accruals not made as a result of using the modified cash basis of accounting.			No Data: YES		Line Attributes: Dollars	
							Rounding Method: User-Defined	
							Decimal: User-Defined	
Line	Status	Line Description	NB	CY - Low Range	CY - High Range	PY - Low Range	PY - High Range	
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					

Tab: Other Text Data			
Section: A		Section Name: Nonexchange Revenue: Specific potential accruals not made as a result of using the modified cash basis of accounting.	
		No Data: YES	
Line	Question	Answer	
1	Provide the practical and inherent limitations affecting the accrual of taxes and duties. (SFFAS No. 7, par.64)		

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

Other Data: 02	Taxes	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	NA
Status: Complete	I = Inactive Line		

Tab: Other Data Info.							
Section: A		Section Name: Taxes (SSFAS No.7, par. 67-69)		No Data: YES		Line Attributes: Dollars	
						Rounding Method: User-Defined	
						Decimal: User-Defined	
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Estimated realized value of compliance assessments as of the end of the period	Debit				
2		Estimated realizable value of pre-assessment work-in-progress	Debit				
3		Changes in 1 and 2 above	Debit				
4		Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	Debit				
5		Management's best estimate of unasserted claims for refunds	Debit				
6		Changes in 4 and 5 above	Debit				
7		Amount of assessments written off that continue to be statutorily collectible	Debit				

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

Other Data: 02	Taxes	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	NA
Status: Complete	I = Inactive Line		

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

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

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

Other Data: 09	Stewardship Investments	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	FY 2008 PAR; RSSI
Status: Complete	I = Inactive Line		

Tab: Other Data Info.								
Section: A		Section Name: Investment in Non-Federal physical property (SFFAS No. 8, par 87)				Line Attributes: Dollars		Decimal: Zero
		Rounding Method: Thousands						
Line	Status	Line Description	NB	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004
1		Cooperative Agreement Program Administered by USMS (FY 2008)	Debit	1,140	2,839	2,521	3,605	10,961
2		Discretionary Grants to Indian Tribes	Debit	5,094	11,334	4,007	16,723	47,881
3		Formula Grants to States	Debit	59,011	188,171	222,650	249,892	311,717
4			Debit					
5			Debit					
6		Other non-Federal physical property	Debit					

Threshold		
Line Description	Question	Answer
Other Data Info - Cooperative Agreement Program Administered by USMS (FY 2008) (FY 2008)	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)	Normal operations.
Other Data Info - Discretionary Grants to Indian Tribes (FY 2008)	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)	Normal operations.
Other Data Info - Formula Grants to States (FY 2008)	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)	Normal operations.

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

Other Data: 09	Stewardship Investments	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	FY 2008 PAR; RSSI
Status: Complete	I = Inactive Line		

Tab: Other Data Info.								
Section: B		Section Name: Research and Development: Investment in Development (SFFAS No. 8, par. 100)			No Data: YES		Line Attributes: Dollars	
					Rounding Method: User-Defined		Decimal: User-Defined	
Line	Status	Line Description	NB	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investment in development	Debit					
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	
Line	Status	Line Description	NB	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other Investments in human capital	Debit					

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

Other Data: 09	Stewardship Investments	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	FY 2008 PAR; RSSI
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: D	Section Name: Research and Development: Investment in Basic Research (SFFAS No. 8, par. 100)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined				
			Rounding Method: User-Defined					
Line	Status	Line Description	NB	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investments in basic research	Debit					

Section: E	Section Name: Research and Development: Investment in Applied Research (SFFAS No. 8, par 100)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined				
			Rounding Method: User-Defined					
Line	Status	Line Description	NB	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investment in applied research	Debit					

Tab: Other Text Data

Section: A	Section Name: Investment in Non-Federal physical property (SFFAS No. 8, par 87)	
Line	Question	Answer
1	Provide a description of Federally-owned physical property transferred to State and local governments. (SFFAS No. 8, par 87)	Built or expanded correctional facilities to increase the bed capacity for confinement of persons convicted of a Part 1 violent crime.
2	Provide a description of the major programs of Federal investments in non-Federal property. (SFFAS No.8 par. 87)	Cooperative Agreement Program Administered by USMS, Discretionary Grants to Indian Tribes and Formula Grants to States.

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

Other Data: 09	Stewardship Investments	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	FY 2008 PAR; RSSI
Status: Complete		I = Inactive Line	

Tab: Other Text Data		
Section: B	Section Name: Research and Development: Investment in Development (SFFAS No. 8, par. 100)	No Data: YES
Line	Question	Answer
1	Provide a description of the major programs of Federal investments in development. (SFFAS No. 8, par. 100)	
2	Provide a description of the progress of major development projects including the results with respect to projects completed or otherwise terminated during the year and the status of projects that will continue (SFFAS No. 8, par. 99)	
Tab: Other Text Data		
Section: C	Section Name: Investment in Human Capital (SFFAS No. 8, par 94)	No Data: YES
Line	Question	Answer
1	Provide a description of the major education and training programs considered Federal investments in human capital. (SFFAS No.8, par. 94)	
Tab: Other Text Data		
Section: D	Section Name: Research and Development: Investment in Basic Research (SFFAS No. 8, par. 100)	No Data: YES
Line	Question	Answer
1	Provide a description of the major programs of Federal investments in basic research. (SFFAS No. 8, par. 100)	
2	Provide a description of any major new discoveries made during the year (SFFAS No. 8, par. 99)	
Tab: Other Text Data		
Section: E	Section Name: Research and Development: Investment in Applied Research (SFFAS No. 8, par 100)	No Data: YES
Line	Question	Answer
1	Provide a description of the major programs of Federal investments in applied research. (SFFAS No. 8, par. 100)	
2	Provide a description of any major new applications developed during the year (SFFAS No. 8, par. 99)	

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

Other Data: 10	Deferred Maintenance	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete		I = Inactive Line	

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

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

Other Data: 15	Risk Assumed-Federal Insurance and Guarantee Programs(SFFAS No. 5, par. 105, 106,and 114)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	NA
Status: Complete	I = Inactive Line		

Tab: Other Data Info.								
Section: A		Section Name: Risk Assumed			No Data: YES		Line Attributes: Dollars	
							Rounding Method: User-Defined	
							Decimal: User-Defined	
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Present value of unpaid expected losses (net of associated premiums)	Debit					
2		Periodic changes	Debit					

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

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

Other Data: 16	Stewardship Land	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	NA
Status: Complete	I = Inactive Line		

Tab: Other Data Info.							
Section: A		Section Name: Stewardship Land		No Data: YES		Line Attributes: Units	
Line	Status	Line Description	NB	Beginning Balance	Acquired	Withdrawn	Ending Balance
1		Public Land	N/A				
2		National Forest System	N/A				
3		National Wildlife Refuge System	N/A				
4		National Park System	N/A				
5		Mission Land	N/A				
6		Water, Power, and Recreation	N/A				
7		All Other	N/A				

Tab: Other Text Data		
Section: A		Section Name: Stewardship Land
		No Data: YES
Line	Question	Answer
1	Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c).	
2	Provide the condition of the stewardship land (SFFAS 29, par. 41).	

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

Other Data: 17	Heritage Assets	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	NA
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: A	Section Name: Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	No Data: YES	Line Attributes: Units
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Line	Status	Line Description	NB	CY:Physical units as of the beginning of the year	CY:Physical units added during the fiscal year	CY:Physical units withdrawn during the fiscal year	CY:Physical units as of the end of the year	PY:Physical units as of the beginning of the year	PY:Physical units added during the fiscal year
1			N/A						
2			N/A						
3			N/A						
4			N/A						
5			N/A						

Line	Status	Line Description	NB	PY:Physical units withdrawn during the fiscal year	PY:Physical units as of the end of the year
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		

Section: B	Section Name: Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	No Data: YES	Line Attributes: Units
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Line	Status	Line Description	NB	CY:Physical units as of the beginning of the year	CY:Physical units added during the fiscal year	CY:Physical units withdrawn during the fiscal year	CY:Physical units as of the end of the year	PY:Physical units as of the beginning of the year	PY:Physical units added during the fiscal year
1			N/A						
2			N/A						
3			N/A						
4			N/A						
5			N/A						

Line	Status	Line Description	NB	PY:Physical units withdrawn during the fiscal year	PY:Physical units as of the end of the year
1			N/A		

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

Other Data: 17	Heritage Assets	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	NA
Status: Complete	I = Inactive Line		

Tab: Other Data Info.					
Section: B		Section Name: Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)		No Data: YES	Line Attributes: Units
Line	Status	Line Description	NB	PY:Physical units withdrawn during the fiscal year	PY:Physical units as of the end of the year
2			N/A		
3			N/A		
4			N/A		
5			N/A		

Tab: Other Text Data			
Section: A		Section Name: Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	No Data: YES
Line	Question	Answer	
1	Provide the condition of each major category of the heritage assets (SFFAS 29, par. 26).		
Tab: Other Text Data			
Section: B		Section Name: Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	No Data: YES
Line	Question	Answer	
1	Provide the condition of each major category of the heritage assets (SFFAS 29, par. 26).		

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Appendix

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

Department of Justice management was provided a draft of the Independent Auditors' Report on Special-Purpose Financial Statements, and their comments on the finding and recommendation were considered in preparing this Analysis and Summary of Actions Necessary to Close the Report. Since Department management concurred with the recommendation, this report is being issued as resolved. We will continue to review the actions taken during future financial statement audits in order to assess whether the finding has been adequately addressed and the recommendation implemented. Depending on the recommendation, it will be closed either when the action requested is completed or subsequent audit testing confirms the adequacy of corrective actions. Repeat recommendations will be immediately closed upon report issuance, but will continue to be followed up in the prior report(s) where the recommendations were initially made.

Recommendation Number:

- 1. Resolved.** This recommendation can be closed when subsequent annual financial statement audit testing confirms that the Department's Justice Management Division has implemented a control procedure designed to provide reasonable assurance that inaccuracies in its components' reporting of intra-Departmental transfer balances will be detected as part of the Closing Package financial reporting process.