

PART III

Financial Section

OVERVIEW

While Part II of this Report provided performance data (required by GPRA), Part III provides financial information required by the Chief Financial Officers Act. This data outlines not only the costs of programs, but also the costs of achieving individual results by Strategic Goal. This information offers a source to evaluate whether or not levels of outputs or outcomes are worth the expenditures. As required by OMB Bulletin 01-09, the following section provides the Statements of Net Cost by major program for the Department of Justice, which is aligned directly with the goals and outputs described in the Department's Strategic Plan and Annual Performance Plan.

Following a Message from the Chief Financial Officer, the Office of the Inspector General's Commentary and Summary, and our Report of Independent Auditors, within this section you will also find the following statements:

Consolidated Balance Sheets - Presents resources owned or managed by the Department that are available to provide future economic benefits (assets); amounts owed by the Department that will require payments from those resources or future resources (liabilities) and residual amounts retained by the Department, comprising the difference (net position) as of September 30, 2004 and 2003.

Consolidated Statements of Net Cost - Presents the net cost of Department operations for the fiscal years ended September 30, 2004 and 2003. The Department's net cost of operations includes the gross costs incurred by DOJ less any exchange revenue earned from Department activities.

Consolidated Statements of Changes in Net Position - Presents the change in the Department's net position resulting from the net cost of operations, budgetary financing sources other than exchange revenues and other financing sources for the fiscal years ended September 30, 2004 and 2003.

Combined Statements of Budgetary Resources - Presents the budgetary resources available to the Department, the status of those resources, and the outlay of budgetary resources for the fiscal years ended September 30, 2004 and 2003.

Consolidated Statements of Financing - Presents a reconciliation of the net cost of operations with the obligation of budgetary resources for the fiscal years ended September 30, 2004 and 2003.

Consolidated Statements of Custodial Activity - Presents the sources and disposition of non-exchange revenues collected or accrued by the Department on behalf of other recipient entities for the fiscal years ended September 30, 2004 and 2003.

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