

U.S. Department
of Justice

Special Counsel's Office – Weiss
Statement of Expenditures
October 1, 2023 through March 31, 2024



The accompanying Statement of Expenditures summarizes the financial activity of the Special Counsel's Office (SCO) of David C. Weiss for the period October 1, 2023 through March 31, 2024. As an organization within the Department of Justice (DOJ), the SCO is required to comply with the rules, regulations, procedures, practices, and policies of the Department of Justice.¹ SCO management is responsible for designing, operating, and maintaining a system of internal controls to enable the SCO to accurately report its financial information to the Department and meet the requirements of applicable laws and regulations. In addition, SCO management is responsible for ensuring that controls exist to meet the requirements of DOJ Order 2030.4G, *Control of Funds under Apportionment*.

The Department recognizes the importance of maintaining adequate internal controls and is committed to the continuous improvement and oversight of financial management controls. The Department has a network of internal review groups that provides assistance to components with their internal control programs. As part of the Department's annual assessment of internal controls over financial reporting, the Justice Management Division, Internal Review and Evaluation Office conducted a review of SCO business processes related to budget, obligations and expenditures, and financial reporting during the assessment period of October 1, 2023, through March 31, 2024. The review identified no material weaknesses or significant deficiencies in the design or operation of SCO controls.

The Department will continue to dedicate and leverage resources to maintain strong program and financial management controls. Management takes its program and financial accountability seriously and is dedicated to ensuring that funds are used in a responsible and transparent manner.

¹ 28 C.F.R. § 600.7 – Conduct and Accountability

The Special Counsel's Office
Statement of Expenditures
For the Period October 1, 2023 through March 31, 2024

Direct and Reimbursed Expenditures (note 1)	
Personnel Compensation and Benefits (note 2)	\$ 1,403,825
Travel and Transportation of Persons (note 3)	88,756
Rent, Communications, and Utilities	210,339
Contractual Services (note 4)	564,755
Supplies and Materials	16,956
Acquisition of Equipment (note 5)	3,405
Building & Structures	9,940
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Total SCO Expenditures (note 6)	<hr/> <u>\$ 2,297,976</u>

Note 1 – Summary of Significant Accounting Policies

- A. Reporting entity: On August 11, 2023, David C. Weiss was appointed by Attorney General Merrick B. Garland to serve as Special Counsel to investigate allegations of certain criminal conduct by, among others, Robert Hunter Biden. That investigation includes the investigation and prosecutions referenced and described in *United States v. Robert Hunter Biden*, Criminal Action Nos. 23-mj-274 (MN) and 23-61 (MN) (D. Del.) as well as any matters that arose from that investigation or may arise from the Special Counsel's investigation or that are within the scope of 28 C.F.R. § 600.4 (a). The statement presents the expenditures of the Special Counsel's Office (SCO) for the period of October 1, 2023, through March 31, 2024, including direct-funded, reimbursed, and non-reimbursed expenditures. All amounts shown refer to the aforementioned reporting period only.
- B. Funding: SCO expenditures are funded by 1) the permanent, indefinite appropriation for independent counsels (IC Appropriation) (28 U.S.C. § 591 note), which the Department of Justice (DOJ) has determined is legally available to fund this SCO investigation (see also Government Accountability Office opinion agreeing with DOJ that this appropriation was legally available to fund special counsels (B-302582, Sept. 30, 2004); and 2) the direct appropriations of DOJ components who have incurred non-reimbursed expenditures in support of the SCO. Expenditures funded through the IC Appropriation are a combination of expenses directly incurred by the SCO and expenses incurred by other components of DOJ and reimbursed by the IC Appropriation.
- C. DOJ component expenses: Although not legally required, DOJ components that support the SCO were asked to track non-reimbursed expenditures attributable to this investigation, which includes hours worked by agents and investigative support analysts and may include the cost of protective details for the Special Counsel if warranted. The expenditures for this period totaled \$1,134,518.
- D. Basis of accounting: The statement has been prepared on an accrual basis of accounting, in which expenses are recorded when incurred regardless of when cash is exchanged.

Note 2 – Personnel Compensation and Benefits

- IC Appropriation: \$1,403,825 was expended for salaries and benefits, including:
 - \$81,007 for SCO employees
 - \$1,322,818 for reimbursable DOJ employees detailed to the SCO

Note 3 – Travel and Transportation of Persons

- IC Appropriation: \$88,756 was expended for travel, including:
 - \$2,238 for SCO employee travel
 - \$86,518 for reimbursable DOJ employees detailed to the SCO

Note 4 – Contractual Services

- IC Appropriation: \$564,755 was expended for contractual services, including:
 - \$55,124 for other interagency contractual services
 - \$409,224 for telecommunications equipment operation and maintenance
 - \$100,407 for IT services

Note 5 – Acquisition of Equipment

- IC Appropriation: Non-capitalized personal property equipment and software purchased using IC appropriation funds will remain the property of the federal government at the conclusion of the investigation.

Note 6 – Total SCO Expenditures

- SCO expenditures represent expenditures incurred during the reporting period and standard closing adjustments.