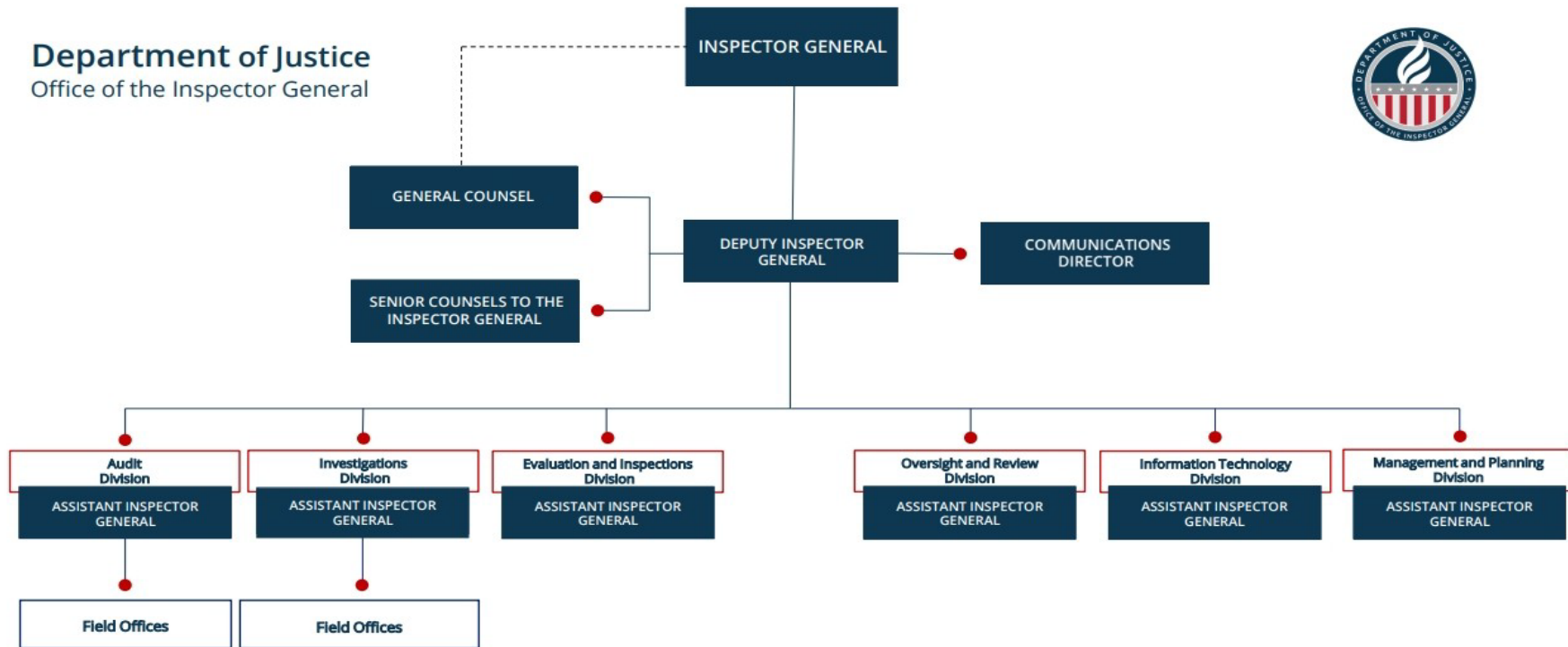


Department of Justice
Office of the Inspector General



Approved by:  Date: December 11, 2025
Don R. Berthiaume
Acting Inspector General

B. Summary of Requirements

Summary of Requirements

Office of the Inspector General

Salaries and Expenses

(Dollars in Thousands)

	FY 2027 Request		
	Positions	Estimate FTE	Amount
2025 Enacted 1/	560	529	149,000
2026 Enacted	560	541	149,000
Technical Adjustments			
Non-Recurral - Oversight and Auditing - From CVF	0	0	-10,000
Total Technical Adjustments	0	0	-10,000
Base Adjustments			
Transfers:			
Transfers - Oversight and Auditing - From CVF	0	0	10,000
Pay and Benefits	0	0	377
Domestic Rent and Facilities	0	0	149
Other Adjustments	-16	-16	-3,360
Total Base Adjustments	-16	-16	7,166
Total Technical and Base Adjustments	-16	-16	-2,834
2027 Current Services	544	525	146,166
Program Changes			
Offsets:			
Programmatic Adjustment - Audit, Investigations, and Inspections Reduction	-141	-122	-38,621
Subtotal, Increases	-141	-122	-38,621
Total Program Changes	-141	-122	-38,621
2027 Total Request	403	403	107,545
2026 - 2027 Total Change	-157	-138	-41,455

1/ FY 2025 FTE is Actual

B. Summary of Requirements

Summary of Requirements

Office of the Inspector General
Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2025 Enacted			FY 2026 Enacted			FY 2027 Technical and Base Adjustments			FY 2027 Current Services		
	Positions	Actual FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount
OIG Audits, Inspections, Investigations, and Reviews	560	529	149,000	560	541	149,000	-16	-16	-2,834	544	525	146,166
Total Direct	560	529	149,000	560	541	149,000	-16	-16	-2,834	544	525	146,166
Balance Rescission			0			0			0			0
Total Direct with Rescission			149,000			149,000			-2,834			146,166
Reimbursable FTE		22			22			0			22	
Total Direct and Reimb. FTE		551			563			-16			547	
Other FTE:												
LEAP		0			0			0			0	
Overtime		0			0			0			0	
Grand Total, FTE		551			563			-16			547	
<i>Sub-Allotments and Direct Collections FTE</i>		5			5			0			5	

Program Activity	2027 Increases			2027 Offsets			2027 Request		
	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount
OIG Audits, Inspections, Investigations, and Reviews	0	0	0	-141	-122	-38,621	403	403	107,545
Total Direct	0	0	0	-141	-122	-38,621	403	403	107,545
Balance Rescission			0			0			0
Total Direct with Rescission			0			-38,621			107,545
Reimbursable FTE		0			0			22	
Total Direct and Reimb. FTE		0			-122			425	
Other FTE:									
LEAP		0			0			0	
Overtime		0			0			0	
Grand Total, FTE		0			-122			425	
<i>Sub-Allotments and Direct Collections FTE</i>		0			0			5	

FY 2027 Program Increases/Offsets by Decision Unit

Office of the Inspector General

Salaries and Expenses

(Dollars in Thousands)

Program Offsets	Location of Description by Program Activity	OIG Audits, Inspections, Investigations, and Reviews				Total Offsets			
		Positions	Agt./Atty.	Est. FTE	Amount	Positions	Agt./Atty.	Est. FTE	Amount
Programmatic Adjustment - Audit, Investigations, and Inspections Reduction		-141	-51	-122	-38,621	-141	-51	-122	-38,621
Total Program Offsets		-141	-51	-122	-38,621	-141	-51	-122	-38,621

Justifications for Technical and Base Adjustments

Office of the Inspector General
Salaries and Expenses
(Dollars in Thousands)

	Positions	Estimate FTE	Amount
Technical Adjustments			
1 Non-Recurral - Oversight and Auditing - From CVF	0	0	-10,000
Non-Recurral - Oversight and Auditing - From CVF			
Subtotal, Technical Adjustments	0	0	-10,000
Transfers			
1 Transfers - Oversight and Auditing - From CVF	0	0	10,000
\$10M Direct transfer from CVF.			
Subtotal, Transfers	0	0	10,000
Pay and Benefits			
1 <u>Annualization of 2026 Pay Raise</u> This pay annualization represents first quarter amounts (October through December) of the 2026 pay increase of 1.0%. The amount requested, \$236,000, represents the pay amounts for 1/4 of the fiscal year plus appropriate benefits (\$151,040 for pay and \$84,960 for benefits.)	0	0	236
2 <u>Employees Compensation Fund</u> The \$8,000 request reflects anticipated changes in payments to the Department of Labor for injury benefits under the Federal Employee Compensation Act.	0	0	8
3 <u>Health Insurance</u> Effective January 2027, the component's contribution to Federal employees' health insurance increases by 9.0 percent. Applied against the 2026 estimate of \$3,729,000, the additional amount required is \$337,000.	0	0	337
4 <u>Retirement Rate Decrease</u> Per 2025 OMB Circular A-11 section 32, Personnel Compensation, Benefits, and Related Costs, the agency contribution of regular retirement under FERS, FERS-RAE and FERS-FRAE will decrease by approximately 0.5%, for both Law Enforcement and Non-Law Enforcement. The amount requested, \$-204,000, represents the funds resulting from the decrease in contribution rates.	0	0	-204
Subtotal, Pay and Benefits	0	0	377
Domestic Rent and Facilities			
1 <u>Guard Service</u>	0	0	36

E. Justifications for Technical and Base Adjustments

Justifications for Technical and Base Adjustments

Office of the Inspector General
Salaries and Expenses
(Dollars in Thousands)

	Positions	Estimate FTE	Amount
This includes Department of Homeland Security (DHS) Federal Protective Service charges, Justice Protective Service charges and other security services across the country. The requested increase of \$36,000 is required to meet these commitments.			
2 <u>General Services Administration (GSA) Rent</u> GSA will continue to charge rental rates that approximate those charged to commercial tenants for equivalent space and related services. The requested increase of \$ 113,000 is required to meet our commitment to GSA. The costs associated with GSA rent were derived through the use of an automated system, which uses the latest inventory data, including rate increases to be effective FY 2027 for each building currently occupied by Department of Justice components, as well as the costs of new space to be occupied. GSA provides data on the rate increases.	0	0	113
Subtotal, Domestic Rent and Facilities	0	0	149
Other Adjustments			
1 <u>Position/FTE Adjustment</u>	-16	-16	-3,360
Subtotal, Other Adjustments	-16	-16	-3,360
TOTAL DIRECT TECHNICAL and BASE ADJUSTMENTS	-16	-16	-2,834

Crosswalk of 2025 Availability

Office of the Inspector General

Salaries and Expenses

(Dollars in Thousands)

Program Activity	FY 2025 Enacted			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	FY 2025 Availability		
	Positions	Actual FTE	Amount	Position s	Est. FTE	Amount	Amount	Amount	Positions	Actual FTE	Amount
OIG Audits, Inspections, Investigations, and Reviews	560	529	139,000	0	0	10,000	21,356	1,653	560	529	172,009
Total Direct	560	529	139,000	0	0	10,000	21,356	1,653	560	529	172,009
Balance Rescission			0			0	0	0			0
Total Direct with Rescission			139,000			10,000	21,356	1,653			172,009
Reimbursable FTE		21			0					21	
Total Direct and Reimb. FTE		550			0					550	
Other FTE:											
LEAP FTE		0			0					0	
Overtime		0			0					0	
Grand Total, FTE		550			0					550	

Reprogramming/Transfers:

\$10.0 million transfer from the CVF.

Carryover:

\$16.9 million in CVF transfer carryover.

\$4.0 million in FY 2024/2025 multiyear carryover.

\$417,000 in FY 2024/2025 HCFAC carryover.

Recoveries/Refunds:

Crosswalk of 2026 Availability

Office of the Inspector General

Salaries and Expenses

(Dollars in Thousands)

Program Activity	FY 2026 Enacted			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	FY 2026 Availability		
	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Amount	Amount	Positions	Est. FTE	Amount
OIG Audits, Inspections, Investigations, and Reviews	560	541	139,000	0	0	10,000	20,407	1,267	560	541	170,674
Total Direct	560	541	139,000	0	0	10,000	20,407	1,267	560	541	170,674
Balance Rescission			0			0	0	0			0
Total Direct with Rescission			139,000			10,000	20,407	1,267			170,674
Reimbursable FTE		22			0					22	
Total Direct and Reimb. FTE		563			0					563	
Other FTE:											
LEAP FTE		0			0					0	
Overtime		0			0					0	
Grand Total, FTE		563			0					563	
<i>Sub-Allotments and Direct Collections FTE</i>		5								5	

Reprogramming/Transfers:

\$10.0 million transfer from the CVF.

Carryover:

\$16.0 million in CVF transfer carryover.

\$4.0 million in FY 2025/2026 multiyear carryover.

\$401,210 in FY 2025/2026 HCFAC carryover

Recoveries/Refunds:

Summary of Reimbursable Resources

Office of the Inspector General

Salaries and Expenses

(Dollars in Thousands)

Collections by Source	2025 Actual			2026 Estimate			2027 Request			Increase/Decrease		
	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount
Asset Forfeiture Fund	2	2	0	0	0	0	0	0	0	0	0	0
Council of the IGs on Integrity and Efficiency	1	1	402	1	1	279	1	1	285	0	0	6
Working Capital Fund	7	7	3,147	7	7	3,218	7	7	3,283	0	0	65
Federal Bureau of Investigation	2	2	0	0	0	0	0	0	0	0	0	0
Federal Prison Industries	2	2	130	0	0	0	0	0	0	0	0	0
Offices, Boards, and Divisions	8	8	13,580	14	14	13,233	14	14	13,495	0	0	262
Budgetary Resources	22	22	17,259	22	22	16,731	22	22	17,064	0	0	333

Obligations by Program Activity	2025 Actual			2026 Estimate			2027 Request			Increase/Decrease		
	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount
OIG Audits, Inspections, Investigations, and Reviews	22	22	17,259	22	22	16,731	22	22	17,064	0	0	333
Budgetary Resources	22	22	17,259	22	22	16,731	22	22	17,064	0	0	333

Summary of Sub-Allotments and Direct Collections Resources

Office of the Inspector General

Salaries and Expenses

(Dollars in Thousands)

Sub-Allotments and Direct Collections	2025 Actual			2026 Estimate			2027 Request			Increase/Decrease		
	SubAllot- Dir Coll Pos	SubAllot- Dir Coll FTE	Amount	SubAllot- Dir Coll Pos	SubAllot- Dir Coll FTE	Amount	SubAllot- Dir Coll Pos	SubAllot- Dir Coll FTE	Amount	SubAllot- Dir Coll Pos	SubAllot- Dir Coll FTE	Amount
HCFAC	5	5	1,666	5	5	1,666	5	5	1,672	0	0	6
Budgetary Resources	5	5	1,666	5	5	1,666	5	5	1,672	0	0	6

Obligations by Program Activity	2025 Actual			2026 Estimate			2027 Request			Increase/Decrease		
	SubAllot- Dir Coll Pos	SubAllot- Dir Coll FTE	Amount	SubAllot- Dir Coll Pos	SubAllot- Dir Coll FTE	Amount	SubAllot- Dir Coll Pos	SubAllot- Dir Coll FTE	Amount	SubAllot- Dir Coll Pos	SubAllot- Dir Coll FTE	Amount
OIG Audits, Inspections, Investigations, and Reviews	5	5	1,666	5	5	1,666	5	5	1,672	0	0	6
Budgetary Resources	5	5	1,666	5	5	1,666	5	5	1,672	0	0	6

Detail of Permanent Positions by Category

Office of the Inspector General
Salaries and Expenses
(Dollars in Thousands)

Category	FY 2025 Enacted		FY 2026 Enacted			FY 2027 Request					
	Direct Pos.	Reimb. Pos.	Direct Pos.	Reimb. Pos.	SubAllot-Dir Coll Pos.	ATBs	Program Increases	Program Offsets	Total Direct Pos.	Total Reimb. Pos.	Total SubAllot- Dir Coll Pos
Security Specialists (080)	4	0	4	0	0	0	0	-1	3	0	0
Human Resources Management (0200-0260)	10	0	10	0	0	0	0	-3	7	0	0
Clerical and Office Services (0300-0399)	145	4	145	4	3	-5	0	-31	109	4	3
Misc Admin & Prog (0301)	0	0	0	0	0	0	0	0	0	0	0
Accounting and Budget (500-599)	153	14	153	14	0	-6	0	-37	110	14	0
Attorneys (905)	50	0	50	0	1	-4	0	-15	31	0	1
Paralegal Specialist (0950)	2	0	2	0	0	0	0	0	2	0	0
Information & Arts (1000-1099)	4	0	4	0	0	0	0	-1	3	0	0
Operations Research Analyst	1	0	1	0	0	0	0	0	1	0	0
Statistician (1530)	1	0	1	0	0	0	0	0	1	0	0
Inspection, Investigation, Enforcement Analyst(1801)	5	0	5	0	0	0	0	-1	4	0	0
Misc. Inspectors/Investigative Assistants (1802)	6	0	6	0	0	0	0	-2	4	0	0
Criminal Investigative Series (0082 & 1811)	146	0	146	0	1	-1	0	-41	104	0	1
Information Technology Mgmt (2210-2299)	33	4	33	4	0	0	0	-9	24	4	0
Total	560	22	560	22	5	-16	0	-141	403	22	5
Headquarters Washington D.C.	243	22	243	22	0	-10	0	-61	172	22	0
US Fields	317	0	317	0	5	-6	0	-80	231	0	5
Foreign Field	0	0	0	0	0	0	0	0	0	0	0
Total	560	22	560	22	5	-16	0	-141	403	22	5

Financial Analysis of Program Changes

Office of the Inspector General

Salaries and Expenses

(Dollars in Thousands)

Grades	OIG Audits, Inspections, Investigations, and Reviews				Total Program Changes	
	Program Increases		Program Decreases			
	Positions	Amount	Positions	Amount	Positions	Amount
Ungraded	0	0	-141	-24,717	-141	-24,717
Total Positions and Annual Amount	0	0	-141	-24,717	-141	-24,717
Lapse (-)	0	0	19	0	19	0
11.5 - Other personnel compensation		0		0		0
Total FTEs and Personnel Compensation	0	0	-122	-24,717	-122	-24,717
12.1 - Civilian personnel benefits		0		-13,904		-13,904
Total Program Change Requests	0	0	-122	-38,621	-122	-38,621

Summary of Requirements by Object Class

Office of the Inspector General

Salaries and Expenses

(Dollars in Thousands)

Object Class	FY 2025 Enacted		FY 2026 Enacted		FY 2027 Request		Increase/Decrease	
	Direct FTE	Amount	Direct FTE	Amount	Direct FTE	Amount	Direct FTE	Amount
11.1 - Full-time permanent	529	73,425	541	72,883	403	52,607	-138	-20,276
11.3 - Other than full-time permanent	0	1,766	0	1,766	0	1,766	0	0
11.5 - Other personnel compensation	0	6,062	0	4,867	0	1,867	0	-3,000
<i>Overtime</i>	0	0	0	0	0	0	0	0
<i>Other Compensation</i>	0	0	0	0	0	0	0	0
11.8 - Special personal services payments	0	0	0	0	0	0	0	0
Total	529	81,253	541	79,516	403	56,240	-138	-23,276
Other Object Classes								
12.1 - Civilian personnel benefits		35,719		35,895		21,627	0	-14,268
21.0 - Travel and transportation of persons		1,906		2,298		1,298	0	-1,000
23.1 - Rental payments to GSA		9,504		10,306		10,100	0	-206
23.2 - Rental payments to others		595		595		595	0	0
23.3 - Communications, utilities, and miscellaneous charges		1,880		2,274		2,074	0	-200
24.0 - Printing and reproduction		37		37		37	0	0
25.1 - Advisory and assistance services		4,494		4,066		1,906	0	-2,160
25.2 - Other services from non-federal sources		472		454		454	0	0
25.3 - Other goods and services from federal sources		5,853		5,553		5,071	0	-482
25.4 - Operation and maintenance of facilities		1,356		1,356		1,493	0	137
25.7 - Operation and maintenance of equipment		1,718		1,718		2,011	0	293
26.0 - Supplies and materials		450		450		450	0	0
31.0 - Equipment		5,480		4,789		5,080	0	291
Total Obligations		150,717		149,307		108,436	0	-40,871
Net of:								
Unobligated Balance, Start-of-Year		-21,356		-20,407		-21,772	0	-1,365
Transfers/Reprogramming		-10,000		-10,000		-10,000	0	0
Recoveries/Refunds		-1,653		-1,672		-1,672	0	0
Balance Rescission		0		0		0	0	0
Unobligated End-of-Year, Available ¹		20,407		21,772		22,553	0	781
Unobligated End-of-Year, Expiring		885		0		0	0	0
Total Direct Requirements		139,000		139,000		97,545		-41,455
Reimbursable FTE								
Full-Time Permanent	22		22		22		0	0
<i>Sub-Allotments and Direct Collections FTE</i>	5		5		5		0	