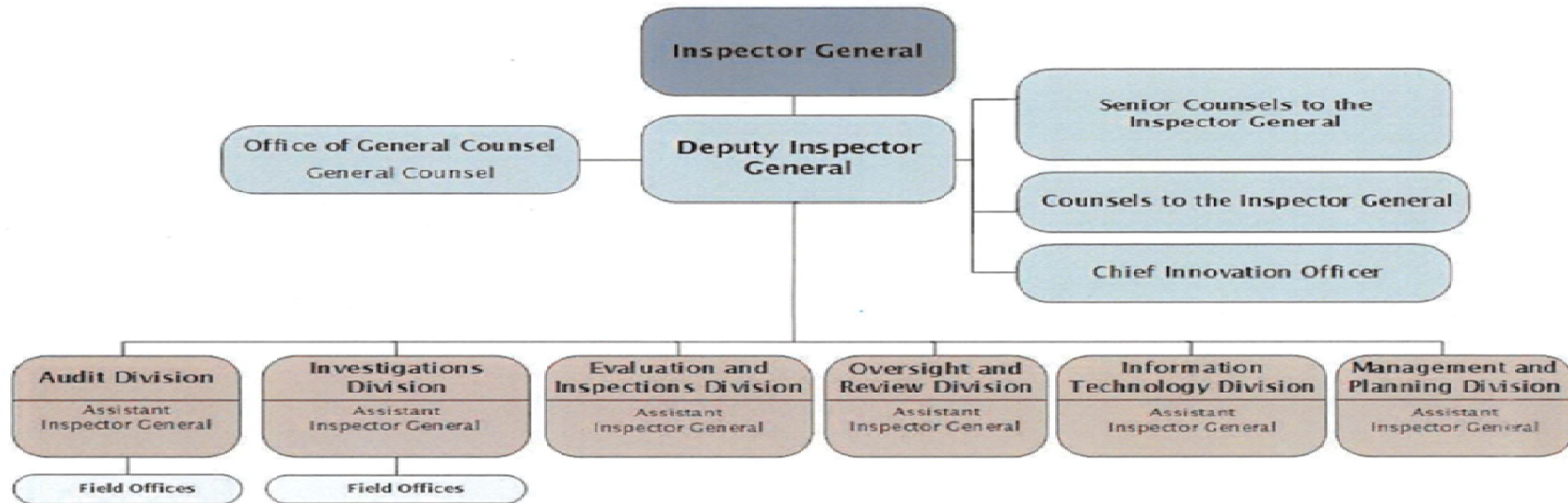


Department of Justice
Office of the Inspector General



Approved by: Michael E. Horowitz Date: 2/11/19
Michael E. Horowitz
Inspector General

B. Summary of Requirements

Summary of Requirements

Office of the Inspector General

Salaries and Expenses

(Dollars in Thousands)

	FY 2026 Request		
	Positions	Estimate FTE	Amount
2024 Enacted 1/	560	527	149,000
Total 2024 Enacted	560	527	149,000
2025 Enacted	560	538	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	965
Domestic Rent and Facilities	0	0	35
Other Adjustments	-17	-17	-3,541
Total Base Adjustments	-17	-17	7,459
Total Technical and Base Adjustments	-17	-17	-2,541
2026 Current Services	543	521	146,459
Program Changes			
Offsets:			
Programmatic Adjustment - Audit, Investigations, and Inspections Reduction	-140	-128	-39,459
Subtotal, Offsets	-140	-128	-39,459
Total Program Changes	-140	-128	-39,459
2026 Total Request	403	393	107,000
2025 - 2026 Total Change	-157	-145	-42,000

1/ FY 2024 FTE is actual

Summary of Requirements

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

Program Activity	FY 2024 Enacted			FY 2025 Enacted			FY 2026 Technical and Base Adjustments			FY 2026 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	527	149,000	560	538	149,000	-17	-17	-2,541	543	521	146,459
Total Direct	560	527	149,000	560	538	149,000	-17	-17	-2,541	543	521	146,459
Balance Rescission			0			0			0			0
Total Direct with Rescission			149,000			149,000			-2,541			146,459
Reimbursable FTE		21			22			0			22	
Total Direct and Reimb. FTE		548			560			-17			543	
Other FTE:												
LEAP		0			0			0			0	
Overtime		0			0			0			0	
Grand Total, FTE		548			560			-17			543	
<i>Sub-Allotments and Direct Collections FTE</i>		5			5			0			5	

Program Activity	2026 Increases			2026 Offsets			2026 Request		
	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount
OIG Audits, Inspections, Investigations, and Reviews	0	0	0	-140	-128	-39,459	403	393	107,000
Total Direct	0	0	0	-140	-128	-39,459	403	393	107,000
Balance Rescission			0			0			0
Total Direct with Rescission			0			-39,459			107,000
Reimbursable FTE		0			0			22	
Total Direct and Reimb. FTE		0			-128			415	
Other FTE:									
LEAP		0			0			0	
Overtime		0			0			0	
Grand Total, FTE		0			-128			415	
<i>Sub-Allotments and Direct Collections FTE</i>		0			0			5	

FY 2026 Program Increases/Offsets by Decision Unit

Office of the Inspector General

Salaries and Expenses

(Dollars in Thousands)

Program Increases	Location of Description by Program Activity	OIG Audits, Inspections, Investigations, and Reviews				Total Increases			
		Positions	Agt./Atty.	Est. FTE	Amount	Positions	Agt./Atty.	Est. FTE	Amount
No Program Increase									
Total Program Increases									

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		-140	0	-128	-39,459	-140	0	-128	-39,459
Total Program Offsets		-140	0	-128	-39,459	-140	0	-128	-39,459

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-Recrural - Oversight and Auditing - From CVF	0	0	-10,000
Non-Recrural - 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 2025 Pay Raise</u> This pay annualization represents first quarter amounts (October through December) of the 2025 pay increase of 2.0%. The amount requested, \$591,000, represents the pay amounts for 1/4 of the fiscal year plus appropriate benefits (\$378,240 for pay and \$212,760 for benefits.)	0	0	591
2 <u>Employees Compensation Fund</u> The \$7,000 request reflects anticipated changes in payments to the Department of Labor for injury benefits under the Federal Employee Compensation Act.	0	0	7
3 <u>Health Insurance</u> Effective January 2026, the component's contribution to Federal employees' health insurance increases by 5.3% percent. Applied against the 2025 estimate of \$6,888,000, the additional amount required is \$367,000.	0	0	367
Subtotal, Pay and Benefits	0	0	965
Domestic Rent and Facilities			
1 <u>Guard Service</u> 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 \$35,000 is required to meet these commitments.	0	0	35

Justifications for Technical and Base Adjustments

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

	Positions	Estimate FTE	Amount
Subtotal, Domestic Rent and Facilities	0	0	35
Other Adjustments			
1 <u>Council of the IG on Integrity and Efficiency Contribution</u> Council of the IG on Integrity and Efficiency Contribution - Under authority of the IG Act of 1978 (as amended by the IG Reform Act of 2008) Section 11.c.3.A.	0	0	29
2 <u>Workforce Reshaping</u> The Administration has offered U.S. Government employees the opportunity to apply for a Deferred Resignation Program (DRP) in an effort to reduce the size of the Federal government. The information contained within this adjustment to base reflects the results of the first DRP for the Department of Justice. Component data only reflect those employees that were accepted into the program. Components used a variety of methods to estimate savings according to FY 2026 expectations and component best practices for employee cost estimation.	-17	-17	-3,570
Subtotal, Other Adjustments	-17	-17	-3,541
TOTAL DIRECT TECHNICAL and BASE ADJUSTMENTS	-17	-17	-2,541

Crosswalk of 2024 Availability
Office of the Inspector General
Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2024 Enacted			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	FY 2024 Availability		
	Positions	Actual FTE	Amount	Positions	Est. FTE	Amount	Amount	Amount	Positions	Actual FTE	Amount
OIG Audits, Inspections, Investigations, and Reviews	560	527	139,000	0	0	10,000	21,335	1,377	560	527	171,712
Total Direct	560	527	139,000	0	0	10,000	21,335	1,377	560	527	171,712
Balance Rescission			0			0	0	0			0
Total Direct with Rescission			139,000			10,000	21,335	1,377			171,712
Reimbursable FTE		21			0					21	
Total Direct and Reimb. FTE		548			0					548	
Other FTE:											
LEAP FTE		0			0					0	
Overtime		0			0					0	
Grand Total, FTE		548			0					548	
<i>Sub-Allotments and Direct Collections FTE</i>		5								5	

Reprogramming/Transfers:
\$10.0 million transfer from the CVF.

Carryover:
\$16.7 million in CVF transfer carryover.
\$4.0 million in FY 2023/2024 multiyear carryover.
\$446,000 in FY 2023/2024 HCFAC carryover.

Recoveries/Refunds:
\$1.3 million in HCFAC collections in FY 2023/2024 multiyear fund.

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	Est. FTE	Amount	Positions	Est. FTE	Amount	Amount	Amount	Positions	Est. FTE	Amount
OIG Audits, Inspections, Investigations, and Reviews	560	538	139,000	0	0	10,000	21,355	1,249	560	538	171,604
Total Direct	560	538	139,000	0	0	10,000	21,355	1,249	560	538	171,604
Balance Rescission			0			0	0	0			0
Total Direct with Rescission			139,000			10,000	21,355	1,249			171,604
Reimbursable FTE		22			0					22	
Total Direct and Reimb. FTE		560			0					560	
Other FTE:											
LEAP FTE		0			0					0	
Overtime		0			0					0	
Grand Total, FTE		560			0					560	
<i>Sub-Allotments and Direct Collections FTE</i>		5								5	

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:

\$748,000 in FY 2025/2026 HCFAC

\$501,000 in estimated HCFAC collections in FY 2025/2026 fund

Summary of Reimbursable Resources

Office of the Inspector General

Salaries and Expenses

(Dollars in Thousands)

Collections by Source	2024 Actual			2025 Estimate			2026 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	405	1	1	542	1	1	300	0	0	-242
Working Capital Fund	7	7	3,093	7	7	3,147	7	7	3,348	0	0	201
Federal Bureau of Investigation	2	2	0	0	0	0	0	0	0	0	0	0
Federal Prison Industries	2	2	200	0	0	0	0	0	0	0	0	0
Offices, Boards, and Divisions	8	7	12,223	14	14	13,562	14	14	13,120	0	0	-442
Budgetary Resources	22	21	15,921	22	22	17,251	22	22	16,768	0	0	-483

Obligations by Program Activity	2024 Actual			2025 Estimate			2026 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	21	15,921	22	22	17,251	22	22	16,768	0	0	-483
Budgetary Resources	22	21	15,921	22	22	17,251	22	22	16,768	0	0	-483

Summary of Sub-Allotments and Direct Collections Resources

Office of the Inspector General

Salaries and Expenses

(Dollars in Thousands)

Sub-Allotments and Direct Collections	2024 Actual			2025 Estimate			2026 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	1,666	0	0	0
Budgetary Resources	5	5	1,666	5	5	1,666	5	5	1,666	0	0	0

Obligations by Program Activity	2024 Actual			2025 Estimate			2026 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	1,666	0	0	0
Budgetary Resources	5	5	1,666	5	5	1,666	5	5	1,666	0	0	0

Detail of Permanent Positions by Category

Office of the Inspector General

Salaries and Expenses

(Dollars in Thousands)

Category	FY 2024 Enacted		FY 2025 Enacted			FY 2026 Request					
	Direct Pos.	Reimb. Pos.	Direct Pos.	Reimb. Pos.	SubAllot-Dir	ATBs	Program	Program	Total Direct	Total Reimb.	Total
					Coll Pos.		Increases	Offsets	Pos.	Pos.	SubAllot-Dir Coll Pos
Security Specialists (080)	4	0	4	0	0	0	0	0	4	0	0
Human Resources Management (0200-0260)	10	0	10	0	0	0	0	-4	6	0	0
Clerical and Office Services (0300-0399)	153	4	143	4	3	-5	0	-59	79	4	3
Misc Admin & Prog (0301)	0	0	0	0	0	0	0	0	0	0	0
Accounting and Budget (500-599)	148	14	150	14	0	-7	0	-70	73	14	0
Attorneys (905)	53	0	53	0	1	-3	0	0	50	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	0	4	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	0	5	0	0
Misc.Inspectors/Investigative Assistants (1802)	6	0	6	0	0	0	0	0	6	0	0
Criminal Investigative Series (0082 & 1811)	148	0	148	0	1	-2	0	0	146	0	1
Information Technology Mgmt (2210-2299)	25	4	33	4	0	0	0	-7	26	4	0
Total	560	22	560	22	5	-17	0	-140	403	22	5
Headquarters Washington D.C.	244	22	243	22	0	-6	0	-61	176	22	0
US Fields	316	0	317	0	0	-11	0	-79	227	0	5
Foreign Field	0	0	0	0	0	0	0	0	0	0	0
Total	560	22	560	22	0	-17	0	-140	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	-140	-27,213	-140	-27,213
Total Positions and Annual Amount	0	0	-140	-27,213	-140	-27,213
Lapse (-)	0	0	12	0	12	0
11.5 - Other personnel compensation		0		0		0
Total FTEs and Personnel Compensation	0	0	-128	-27,213	-128	-27,213
12.1 - Civilian personnel benefits		0		-12,246		-12,246
Total Program Change Requests	0	0	-128	-39,459	-128	-39,459

Summary of Requirements by Object Class

Office of the Inspector General

Salaries and Expenses

(Dollars in Thousands)

Object Class	FY 2024 Actual		FY 2025 Enacted		FY 2026 Request		Increase/Decrease	
	Act. FTE	Amount	Direct FTE	Amount	Direct FTE	Amount	Direct FTE	Amount
11.1 - Full-time permanent	527	70,187	538	72,883	393	52,460	-145	-20,423
11.3 - Other than full-time permanent	0	1,841	0	2,766	0	2,766	0	0
11.5 - Other personnel compensation	0	5,755	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	527	77,783	538	80,516	393	57,093	-145	-23,423
Other Object Classes								
12.1 - Civilian personnel benefits		35,476		36,695		22,395	0	-14,300
21.0 - Travel and transportation of persons		1,950		2,298		1,298	0	-1,000
23.1 - Rental payments to GSA		9,372		10,042		10,077	0	35
23.2 - Rental payments to others		570		595		295	0	-300
23.3 - Communications, utilities, and miscellaneous charges		136		1,774		2,274	0	500
24.0 - Printing and reproduction		3		37		37	0	0
25.1 - Advisory and assistance services		2,643		4,266		2,266	0	-2,000
25.2 - Other services from non-federal sources		987		472		454	0	-18
25.3 - Other goods and services from federal sources		8,571		6,700		5,071	0	-1,629
25.4 - Operation and maintenance of facilities		1,214		1,345		1,493	0	148
25.7 - Operation and maintenance of equipment		3,210		1,967		1,501	0	-466
26.0 - Supplies and materials		307		450		450	0	0
31.0 - Equipment		6,162		5,480		5,480	0	0
Total Obligations		148,384		152,639		110,184	0	-42,455
Net of:								
Unobligated Balance, Start-of-Year		-21,335		-21,384		-18,994	0	2,390
Transfers/Reprogramming		-10,000		-10,000		-10,000	0	0
Recoveries/Refunds		-1,376		-1,249		-1,666	0	-417
Balance Rescission		0		0		0	0	0
Unobligated End-of-Year, Available		21,384		18,994		17,476	0	-1,518
Unobligated End-of-Year, Expiring		1,943		0		0	0	0
Total Direct Requirements		139,000		139,000		97,000		-42,000
Reimbursable FTE								
Full-Time Permanent	21		22		22		0	0
Sub-Allotments and Direct Collections FTE	5		5		5		0	
Non-SES/SL/ST Salary		69,664		71,195		54,036		
Non-SES/SL/ST Award (FY2024 = 2.5% of FY2023 Salary, FY2025 = 2.5% of FY2024 Salary, FY2026 = 2.5% of FY2025 estimated Salary)		1,742		1,780		1,351		