

U.S. Department
of Justice

Special Counsel's Office
Statement of Expenditures
May 17, 2017 through February 25, 2020



The accompanying Statement of Expenditures summarizes the cumulative financial activity of the Special Counsel's Office (SCO) for the period May 17, 2017 through February 25, 2020. It is the final report of the SCO operations. As an organization within the Department of Justice, the SCO was required to comply with the rules, regulations, procedures, practices, and policies of the Department of Justice.¹ SCO management was responsible for designing, operating, and maintaining a system of internal control 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 was responsible for ensuring that controls existed to meet the requirements of DOJ Order 2030.4G, *Control of Funds under Apportionment*.

The Department recognized the importance of maintaining adequate internal control and is committed to the continuous improvement and oversight of financial management controls. The Department utilized a network of internal review groups that provided assistance to components with their internal control programs. As part of the Department's annual assessment of internal control over financial reporting, the Justice Management Division, Internal Review and Evaluation Office conducted reviews of SCO business processes related to budget, obligations, human resources, and financial reporting during the assessment periods of May 17, 2017 through February 25, 2020. The reviews identified no material weaknesses or significant deficiencies in the design or operation of SCO controls.

The Department dedicated and leveraged resources to maintain strong program and financial management controls. Management took its program and financial accountability seriously and was dedicated to ensuring that funds were used in a responsible and transparent manner.

¹ 28 CFR 600.7 - Conduct and Accountability.

The Special Counsel's Office
Statement of Expenditures
For the period May 17, 2017 through February 25, 2020

	Investigation Expenditures	Administrative Closeout	Final Expenditure Total
	May 17, 2017 to May 31, 2019	June 1, 2019 to February 25, 2020	
Direct and Reimbursed Expenditures (note 1)			
Personnel Compensation and Benefits (note 2)	\$9,783,239	(\$341,343)	\$9,441,896
Travel and Transportation of Persons (note 3)	1,580,897	(53,483)	1,527,414
Transportation of Things	2,509	5	2,514
Rent, Communications, and Utilities	3,061,075	(32,764)	3,028,311
Printing and Reproduction	15,618	(6,725)	8,893
Contractual Services (note 4)	1,045,641	214,000	1,259,641
Supplies and Materials	114,024	-	114,024
Acquisition of Equipment (note 5)	805,749	(215,000)	590,749
Total SCO Expenditures (note 6)	\$ 16,408,752	\$ (435,310)	\$ 15,973,442

The Special Counsel's Office
Notes to the Statement of Expenditures
For the Period May 17, 2017 through February 25, 2020

Note 1 – Summary of Significant Accounting Policies

- A. Reporting entity: On May 17, 2017, Robert S. Mueller III [was appointed](#) by then-acting Attorney General Rod J. Rosenstein to serve as Special Counsel to conduct the previously confirmed FBI investigation of the Russian government's efforts to interfere with the 2016 presidential election and related matters. The Special Counsel's Office (SCO) effectively closed on May 29, 2019, with the resignation of Special Counsel Mueller. This statement presents total expenditures for the investigation, broken out by the periods of active investigation and administrative closeout, and includes direct-funded, reimbursed, and non-reimbursed expenditures. This statement includes additional administrative costs and adjustments associated with closing the SCO and is the final statement of expenditures for the investigation conducted by Special Counsel Mueller.
- B. Funding: SCO expenditures were funded by 1) the permanent, indefinite appropriation for independent counsels (IC Appropriation) (28 U.S.C. § 591 note), which the Department of Justice (DOJ) determined was 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 had 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 neither legally required nor reported in prior Special Counsels' Statements of Expenditures, DOJ components that supported this SCO were asked to track expenditures attributable to the investigation. These cumulative expenditures total approximately \$15,550,000. Of this total, \$185,000 was previously reported as an unbilled, anticipated SCO expenditure. Because the amount remained unbilled upon final close-out, it is now included in the DOJ component non-reimbursed expenditures in this final report. The balance of the non-reimbursed expenditures is expenditures the components would have incurred for the investigation irrespective of the existence of the SCO.
- 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. Accrual accounting uses estimates to capture costs that are not available at the time of reporting. These estimates can vary from actual expenditures. Amounts reported under administrative close-out in this statement include final adjustments to account for differences between estimates and actual expenditures as well as expenditure reclassifications between object classes. These adjustments, in addition to the amount identified in Note 1C, are displayed as negative amounts.

Note 2 – Personnel Compensation and Benefits

- IC Appropriation: \$9.4 million was expended for salaries and benefits, including:
 - \$3.4 million for SCO employees
 - \$6.0 million for reimbursable DOJ employees detailed to the SCO

The Special Counsel's Office
Notes to the Statement of Expenditures
For the Period May 17, 2017 through February 25, 2020

Note 3 – Travel and Transportation of Persons

- IC Appropriation: \$1.5 million was expended for travel, including:
 - \$76,000 for SCO direct-funded travel
 - \$1.4 million for temporary duty relocation of DOJ employees detailed to the SCO

Note 4 – Contractual Services

- IC Appropriation: \$1.3 million was expended for contractual services, including \$911,000 for IT services.

Note 5 – Acquisition of Equipment

- All non-capitalized personal property equipment purchased using IC appropriation funds has been retained by the federal government.