



OFFICE OF INSPECTOR GENERAL

U.S. ENVIRONMENTAL PROTECTION AGENCY

CUSTOMER SERVICE ★ INTEGRITY ★ ACCOUNTABILITY

Operating efficiently and effectively

The EPA's Fiscal Years 2021 and 2020 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund

Report No. 22-F-0059

September 26, 2022



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Abbreviations

EPA	U.S. Environmental Protection Agency
FIFRA	Federal Insecticide, Fungicide, and Rodenticide Act
OIG	Office of Inspector General

Cover Image

A tractor applies pesticides in a field. (EPA photo)

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Office of Inspector General U.S. Environmental Protection Agency

At a Glance

22-F-0059
September 26, 2022

Why We Did This Audit

The Food Quality Protection Act requires that the U.S. Environmental Protection Agency Office of Inspector General perform an annual audit of the financial statements for the Pesticides Reregistration and Expedited Processing Fund, also known as the Federal Insecticide, Fungicide, and Rodenticide Act Fund.

The EPA is responsible for reassessing the safety of older pesticide registrations against modern health and environmental testing standards, known as reregistration.

To expedite the reregistration process, Congress authorized the EPA to collect fees from pesticide manufacturers. The EPA deposits these fees into the Federal Insecticide, Fungicide, and Rodenticide Act Fund. Each year, the Agency's Office of the Chief Financial Officer prepares financial statements that present information about the fund, along with information about the EPA's progress in reregistering pesticides.

This audit supports an EPA mission-related effort:

- *Operating efficiently and effectively.*

This audit addresses a top EPA management challenge:

- *Managing infrastructure funding and business operations.*

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[List of OIG reports.](#)

The EPA's Fiscal Years 2021 and 2020 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund

The EPA Received an Unmodified Opinion for Fiscal Years 2021 and 2020

We rendered an unmodified opinion on the EPA's fiscal years 2021 and 2020 Federal Insecticide, Fungicide, and Rodenticide Act, or FIFRA, Fund financial statements, meaning that the statements were fairly presented and free of material misstatement.

We found the fund's financial statements to be fairly presented and free of material misstatement.

Compliance with Applicable Laws, Regulations, Contracts, and Grant Agreements

We did not identify any noncompliance that would result in a material misstatement to the audited financial statements. In addition, the Agency was in compliance with the statutory performance measures.

The Agency had no comments on the draft report. As a result of our findings, we make no recommendations.



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

OFFICE OF
INSPECTOR GENERAL

September 26, 2022

MEMORANDUM

SUBJECT: The EPA's Fiscal Years 2021 and 2020 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund
Report No. 22-F-0059

FROM: Damon Jackson, Director *Damon M. Jackson*
Financial Directorate
Office of Audit

TO: Faisal Amin, Chief Financial Officer

Michal Ilana Freedhoff, Assistant Administrator
Office of Chemical Safety and Pollution Prevention

This is our report on the subject audit conducted by the U.S. Environmental Protection Agency Office of Inspector General. The project number for this audit was [OA-FY22-0067](#). This report describes the OIG's findings. Final determinations on matters in this report will be made by EPA managers in accordance with established audit resolution procedures.

The Office of the Chief Financial Officer has primary responsibility for the issues discussed in the report.

You are not required to respond to this report because this report contains no recommendations. If you submit a response, however, it will be posted on the OIG's website, along with our memorandum commenting on your response. Your response should be provided as an Adobe PDF file that complies with the accessibility requirements of Section 508 of the Rehabilitation Act of 1973, as amended. The final response should not contain data that you do not want to be released to the public; if your response contains such data, you should identify the data for redaction or removal along with corresponding justification.

We will post this report to our website at www.epa.gov/oig.

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Inspector General's Report on the EPA's Fiscal Years 2021 and 2020 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund

The Administrator
U.S. Environmental Protection Agency

Report on the Financial Statements

We have audited the accompanying financial statements of the U.S. Environmental Protection Agency's Pesticides Reregistration and Expedited Processing Fund, also known as the Federal Insecticide, Fungicide, and Rodenticide Act, or FIFRA, Fund. These statements comprise the balance sheets as of September 30, 2021, and September 30, 2020; the related statements of net cost and changes in net position; the statement of budgetary resources for the years then ended; and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America.¹ This includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial statements contained in *Government Auditing Standards*, issued by the comptroller general of the United States of America; and Office of Management and Budget Bulletin 21-04, *Audit Requirements for Federal Financial Statements*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

¹ *Management* means the EPA.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements and accompanying notes present fairly, in all material respects, the assets, liabilities, net position, net cost, changes in net position, and budgetary resources of the FIFRA Fund as of and for the years ended September 30, 2021, and 2020, in accordance with accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

Opinion on Internal Control. In planning and performing our audit of the financial statements of the FIFRA Fund as of and for the year ended September 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the fund's internal control over financial reporting as a basis for designing our audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements and to comply with the Office of Management and Budget's audit guidance, but not to express an opinion on the effectiveness of the fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the fund's internal control over financial reporting.

Material Weaknesses and Significant Deficiencies. Our consideration of the internal control was for the limited purpose of expressing an opinion on the fund's financial statements and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies; therefore, such deficiencies in internal control may exist that were not identified during the course of our audit. A **deficiency** in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A **material weakness** is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A **significant deficiency** is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Because of inherent limitations in internal control, misstatements, losses, or noncompliance may nevertheless occur and not be detected.

Comparison of the EPA's Federal Managers' Financial Integrity Act Report with Our Evaluation of Internal Control

Office of Management and Budget Bulletin 21-04 requires us to compare material weaknesses disclosed during the audit with those material weaknesses reported in the Agency's Federal Managers' Financial Integrity Act report that relate to the financial statements. We are also required to identify material weaknesses disclosed by the audit that were not reported in the Agency's report. The Agency's report is prepared and submitted at the consolidated level, of which the FIFRA Fund is a component. Accordingly, there are no findings to report at the FIFRA Fund level.

Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements

EPA management is responsible for complying with laws, regulations, contracts, and grant agreements applicable to the Agency and the fund. As part of obtaining reasonable assurance about whether the fund's financial statements are free of material misstatement, we performed tests of the Agency's compliance with certain provisions of laws, including those governing the use of budgetary authority, regulations, contracts, and grant agreements that have a direct effect on the determination of material amounts and disclosures in the fund's financial statements.

Opinion on Compliance with Laws, Regulations, Contracts, and Grant Agreements

Providing an opinion on compliance with certain provisions of laws, regulations, contracts, and grant agreements was not an objective of our audit and, accordingly, we do not express such an opinion. We did not identify any instances of noncompliance that would result in a material misstatement to the audited financial statements.

Other Governmental Reporting Requirements

Performance Measures

FIFRA states that the administrator shall establish and publish annually in the Federal Register performance measures and goals, including the number of products registered, canceled, or amended and the status of the product reregistration. In addition, FIFRA requires the Office of Inspector General to, among other things, audit and report on the FIFRA fund fees collected and disbursed and the EPA's achievement of those established performance measures and goals. Based on our audit, we found that the EPA was in compliance with the FIFRA statutory performance measure requirements.

Management's Discussion and Analysis

Our audit was conducted for the purpose of forming an opinion on the FIFRA Fund financial statements as a whole. The Management's Discussion and Analysis section is presented for the purpose of providing additional analysis and is not a required part of the basic financial statements. Such information is management's responsibility. We obtained information from the fund's management about its methods for preparing the Management's Discussion and Analysis section, and we reviewed this information for consistency with the financial statements. Our audit was not designed to express an opinion and, accordingly, we do not express an opinion on the Management's Discussion and Analysis section. We did not identify any material inconsistencies between the information presented in the fund's financial statements and the information presented in the Management's Discussion and Analysis section.

Prior Audit Coverage

During a previous audit of the FIFRA Fund's financial statements—OIG Report No. [22-F-0012](#), *EPA's Fiscal Years 2020 and 2019 (Restated) Financial Statements for the Pesticides Reregistration and Expedited Processing Fund*, issued December 21, 2021—we reported a material weakness where the

EPA materially misstated the FIFRA Fund's income and expenses from other appropriations. We also reported a significant deficiency where the EPA needs to improve its financial statement preparation process.

We recommended that the Agency correct the calculation of income and expense amounts in the FIFRA Fund's draft financial statements' footnote 10, "Income and Expenses from Other Appropriations," and that it document control activities and procedures for calculating such amounts. The Agency agreed with our recommendations and completed the corrective actions on December 2, 2021.

We also recommended that the Agency develop a plan to strengthen and improve the preparation and management review of the financial statements and adjustments. The Agency agreed with our recommendation and certified completion of the corrective action on January 13, 2022.

In the fund's fiscal years 2021 and 2020 financial statements, management has made progress in capturing items needed when calculating the income and expenses from other appropriations. Furthermore, management has also made progress in the preparation and review of its financial statements and adjustments.

Agency Comments

There are no recommendations in this report, and the Agency had no comments.

Damon M. Jackson

Damon Jackson
Certified Public Accountant
Director, Financial Directorate
Office of Audit
Office of Inspector General
U.S. Environmental Protection Agency
August 23, 2022

Fiscal Years 2021 and 2020 Pesticide Registration and Expedited Processing Fund Financial Statements

**Fiscal Years 2021 and 2020
Pesticide Registration and Expedited Processing Fund
Financial Statements**



*Produced by the U.S. Environmental Protection Agency
Office of the Chief Financial Officer
Office of the Controller*

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Management's Discussion and Analysis

Under the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) and the Federal Food, Drug, and Cosmetic Act (FFDCA), as amended by the Food Quality Protection Act (FQPA) of 1996, the EPA's Pesticide Program registers new pesticides and re-evaluates existing pesticides to ensure that they can be used safely and that levels of residue in food and animal feed are safe (there is a reasonable certainty of no harm). The Agency must also conclude that, when used in accordance with labeling and common practices, the product will not generally cause unreasonable adverse effects on the environment.

In accordance with FIFRA and FFDCA, the pesticide program administers the Pesticides Reregistration and Expedited Processing Fund (FIFRA fund). As of 1996, fees for maintenance of pesticide registrations are deposited to the FIFRA fund, which is available to the EPA without further appropriation.

Under the FFDCA, EPA sets "tolerances", or maximum residue levels. If a pesticide is intended to be used in a manner that may result in residues in food or animal feed, the applicant must petition EPA for establishment of a tolerance (or exemption from a tolerance). Tolerances are set at levels that ensure a reasonable certainty of no harm from the potential pesticide residues in food combined with other non-occupational exposure.

The passage of the Food Quality Protection Act (FQPA) in 1996 provided for additional fees to support reregistration activities and required tolerances to be reassessed as part of the reregistration program. Effective January 1997, all fees related to tolerance activities were deposited in the FIFRA fund. With passage of the Pesticide Registration Improvement Act (PRIA 1) of 2003 and amendments in 2007, 2012 and 2019, no additional tolerance petition fees were to be deposited to the FIFRA fund through FY 2023. The second amendment to PRIA, the Pesticide Registration Improvement Extension Act of 2012 (PRIA 3), had a statutory expiration date of September 30, 2017. This expiration date was extended through fiscal year 2018 and part of fiscal year 2019 by legislative language contained in continuing resolutions and the 2018 omnibus spending bill. The third amendment to PRIA, the Pesticide Registration Improvement Extension Act of 2018 (PRIA 4), became effective March 8, 2019, and extended the prohibition on collection of tolerance petition fees through September 30, 2023. As a result, no additional tolerance petition fees were deposited to the FIFRA fund in FY 2020 and FY 2021.

The Pesticide Reregistration and Registration Review Programs

EPA is responsible for re-evaluating the safety of existing pesticides. Since the passage of FIFRA in 1947, scientific analysis techniques have grown much more precise and sophisticated and health and environmental standards have become more stringent. With the 1988 amendments to FIFRA (FIFRA '88), Congress mandated the accelerated reregistration of all products registered prior to November 1, 1984. The statute required completion of Reregistration Eligibility Decisions (REDs) and tolerance reassessment for all food- use active ingredients by 2006.

All REDs for the active ingredients have been completed, the last being completed in FY 2008. A RED is a decision by the Agency defining whether products containing the pesticide active ingredient are eligible or ineligible for reregistration. Following the issuance of the RED, the registrant must comply with the RED by submitting product-specific data and revised labels for each product containing that active ingredient or cancel the product registration. Based on its review of the data, if the product has met all the requirements, the EPA then reregisters the product.

The FQPA introduced a new program called Registration Review which replaced EPA's Pesticide Reregistration and Tolerance Reassessment programs as those programs were completed. Unlike earlier review programs, Registration Review applies to all registered pesticides. EPA reviews each registered pesticide every 15 years to determine whether it still meets the FIFRA standard for registration. In this way, the Agency ensures that all registered pesticides do not pose unreasonable risks to human health or the environment when used as directed on product labeling.

FQPA also reauthorized the collection of maintenance fees through 2001 to complete the review of older pesticides to ensure they meet current standards (increasing annual fees from \$14 million to \$16 million per year through 2000) and required all tolerances (over 9,700) to be reassessed by 2006. The 2002 appropriations bill extended maintenance fees to \$17 million for another year, and the 2003 appropriations extended them to \$21.5 million for that year. Passage of PRIA 1 in FY 2004 extended maintenance fees through FY 2008 (with annual fees totaling \$26 million in FY 2004; \$27 million in FY 2005-2006; \$21 million in FY 2007; and \$15 million in FY 2008). Passage of the Pesticide Registration Improvement Renewal Act (PRIA 2) in October 2007 extended maintenance fees through FY 2012 (\$22 million each FY). PRIA 2 provided for maintenance fees to offset the costs of registration review beginning in FY 2008.

For pesticides registered before October 1, 2007, EPA has a statutory mandate to complete Registration Review decisions by October 1, 2022; there are a total of 725 cases that need to have decisions by this date. For each case, the steps in this process include, in this order: opening dockets, developing work plans, completing risk assessments, and making decisions regarding any risk management measures. It is important to open dockets and develop work plans for as many cases as possible early in the process so that there is time to complete the risk assessments and make decisions by the 2022 deadline. In 2021 EPA continued completing risk assessments and making decisions to meet its statutory deadline by 2022.

Congress authorized the collection of maintenance fees from manufacturers to supplement appropriated funds to support reregistration and registration review programs. Maintenance fees were structured under PRIA 3 to generate approximately \$27.8 million per year for five years (FY 2013 – FY 2017). Maintenance fee collection authority at the \$27.8 million per year level was extended through fiscal year 2018 and part of fiscal year 2019 by legislative language contained in 2018 and 2019 continuing resolutions as well as the 2018 omnibus bill. Maintenance fees are assessed on a product-by-product basis with caps on the maximum number of products for which any single company would have to pay fees, as well as fee reductions for qualified small businesses. Registrations for minor use registrations and public health pesticides are also eligible for waivers and/or refunds of maintenance fees. Fees are deposited into the FIFRA Reregistration and Expedited Processing Fund. By statute, excess monies in the FIFRA Reregistration and Expedited Revolving Processing Fund may be invested. Between 11.1% and 12.5% of collected maintenance fees each year are used to support inert ingredient clearances as well as expedited processing of fast track amendments. PRIA 3 also had set aside approximately \$800,000 of the collected maintenance fees for fiscal years 2013 through 2017 to enhance specified IT systems.

PRIA 4 became effective March 8, 2019, and raised the maintenance fee annual collection target from \$27.8 million to \$31 million through fiscal year 2023. EPA had invoiced for FY 2019 maintenance fees in December 2019 under PRIA 3 authority and using the PRIA 3 collection target of \$27.8M. When PRIA 4 was enacted midway through the fiscal year, rather than reinvoice for the additional \$3.2M to achieve the increased annual target specified in PRIA 4, EPA utilized a provision in PRIA 4 which allows the EPA to average across fiscal years within PRIA 4 to account for over/under collection in a given fiscal year. For the remaining 4 years of PRIA 4 authority, EPA's collection target will be \$31.8M/year. While the fund can still be used for IT enhancements, PRIA 4 replaced the specific IT enhancement set-aside from PRIA 3 with two new maintenance fee set-asides of up to \$500K each annually through fiscal year 2023 for the

efficacy guideline development and rulemaking for invertebrate pests of significant public health or economic importance, and the Good Laboratory Practices (GLP) standards compliance monitoring program. PRIA 4 also removed an appropriations constraint on spending FIFRA maintenance fees.

Highlights and Accomplishments

Reregistration and Expedited Processing Fund (FIFRA) Financial Perspective

During FY 2021, the Agency's obligations charged against the Reregistration and Expedited Processing Revolving Fund for the cost of the reregistration, registration review and other FIFRA activities authorized by 7 U.S.C. 136(k)(2)(A) were \$49.6 million and 188.1 work-years. Of this amount, the EPA obligated approximately \$28.3 million for Personnel Compensation and Benefits (PC&B).

Appropriated funds are used in addition to pesticide user fees. In FY 2021, the total appropriations that funded registration review, reregistration and other FIFRA activities authorized by 7 U.S.C. 136(k)(2)(A) were approximately \$8.0 million.

The Fund has two types of receipts: fee collections and interest earned on investments. Of the \$31.85 million in FY 2021 receipts, more than 99.9% were fee collections. Total unobligated balance in the fund at the end of FY 2021 was \$ 26.2 million.

Registration Review Program (FIFRA) Performance Measures

The following measures support the program's strategic goal: ensuring the safety of chemicals and pollution prevention.

Measure 1: Number of FIFRA Decisions completed through pesticide registration review.

Results: EPA completed 74 registration review decisions for FY 2021, falling below the target of 110 decisions, and is not on track for completing registration review for all pesticide cases by October 1, 2022.

Measure 2: Number of FIFRA registration review draft risk assessments completed.

Results: In FY 2021, EPA completed 37 draft risk assessments, falling below the FY 2019 target of 60 draft risk assessments.

Principal Financial Statements

**U.S. Environmental Protection Agency
FIFRA
Balance Sheet
As of September 30, 2021 and 2020
(Dollars in Thousands)**

	2021	2020
ASSETS		
Intragovernmental:		
Fund Balance With Treasury (Note 2)	\$ 38,362	\$ 52,574
Advances and Prepayments	185	50
Total Intragovernmental	38,547	52,624
General Property Plant and Equipment, Net (Note 4)	704	448
Total Assets	\$ 39,251	\$ 53,072
 LIABILITIES		
Intragovernmental:		
Accounts Payable (Note 3)	\$ 540	\$ 250
Other (Note 5)	176	197
Total Intragovernmental	716	447
With the Public:		
Accounts Payable (Note 3)	30	128
Federal Employee Benefits Payable (Note 9)	4,026	4,441
Advances from Other and Deferred Revenue	36,362	50,897
Other (Note 5)	1,800	1,678
Total Liabilities	\$ 42,934	\$ 57,591
 NET POSITION		
Cumulative Results of Operations - Funds from Dedicated Collections	\$ (3,683)	\$ (4,519)
Total Net Position	(3,683)	(4,519)
Total Liabilities and Net Position	\$ 39,251	\$ 53,072

The accompanying notes are an integral part of these financial statements.
EPA's FY 2021 Annual FIFRA Financial Statements

U.S. Environmental Protection Agency
FIFRA
Statement of Net Cost
For the Fiscal Years Ended September 30, 2021 and 2020
(Dollars in Thousands)

	2021	2020
COSTS		
Gross Costs (Note 12)	\$ 48,057	\$ 41,122
Expenses from Other Appropriations (Note 10)	41,351	48,960
Total Costs	89,408	90,082
Less:		
Earned Revenue (Note 12)	46,684	38,855
NET COST OF OPERATIONS (Note 13)	\$ 42,724	\$ 51,227

The accompanying notes are an integral part of these financial statements.
 EPA's FY 2021 Annual FIFRA Financial Statements

5.

U.S. Environmental Protection Agency
 FIFRA
 Statement of Changes in Net Position
 For the Fiscal Years Ended September 30, 2021 and 2020
 (Dollars in Thousands)

	2021	2020
Cumulative Results of Operations:		
Net Position - Beginning Balance	\$ (4,519)	\$ (3,967)
Budgetary Financing Sources:		
Nonexchange Revenue - Securities Investment	14	457
Income from Other Appropriations (Note 10)	41,351	48,960
Total Budgetary Financing Sources	41,365	49,417
Other Financing Sources (Non-Exchange)		
Imputed Financing Sources	2,195	1,258
Total Other Financing Sources	2,195	1,258
Net Cost of Operations	\$ (42,724)	\$ (51,227)
Net Change	836	(552)
TOTAL NET POSITION	\$ (3,683)	\$ (4,519)

The accompanying notes are an integral part of these financial statements.
 EPA's FY 2021 Annual FIFRA Financial Statements

U.S. Environmental Protection Agency
 FIFRA
 Statement of Budgetary Resources
 For the Fiscal Years Ended September 30, 2021 and 2020
 (Dollars in Thousands)

	<u>2021</u>	<u>2020</u>
BUDGETARY RESOURCES		
Unobligated Balance From Prior Year Budget Authority, Net (mandatory)	\$ 43,842	\$ 51,421
Spending Authority from Offsetting Collections (mandatory)	<u>32,155</u>	<u>32,176</u>
Total Budgetary Resources	<u>\$ 75,997</u>	<u>\$ 83,597</u>
STATUS OF BUDGETARY RESOURCES		
New Obligations and Upward adjustments (total)	\$ 49,832	\$ 41,364
Unobligated Balance, End of Year:		
Apportioned, Unexpired Accounts	25,796	39,886
Unapportioned, Unexpired Accounts	<u>369</u>	<u>2,347</u>
Unobligated Balance, End of Year (total): (Note 7)	<u>26,165</u>	<u>42,233</u>
Total Status of Budgetary Resources	<u>\$ 75,997</u>	<u>\$ 83,597</u>
OUTLAYS, NET		
Outlays, Net (total) (mandatory)	\$ 14,225	\$ 5,810
Distributed Offsetting Receipts (-)	<u>-</u>	<u>-</u>
Agency Outlays, Net (mandatory)	<u>\$ 14,225</u>	<u>\$ 5,810</u>

The accompanying notes are an integral part of these financial statements.
 EPA's FY 2021 Annual FIFRA Financial Statements

7.

U.S. Environmental Protection Agency
FIFRA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2021 and 2020
(Dollars in Thousands)

Note 1. Summary of Significant Accounting Policies

A. Reporting Entities

The EPA was created in 1970 by executive reorganization from various components of other federal agencies to better marshal and coordinate federal pollution control efforts. The Agency is generally organized around the media and substances it regulates - air, water, land, hazardous waste, pesticides, and toxic substances.

The FIFRA Revolving Fund was authorized in 1988 by amendments to the Federal Insecticide, Fungicide and Rodenticide Act (FIFRA). The 1988 amendments mandated the accelerated re-registration of all products registered prior to November 1, 1984. Congress authorized the collection of maintenance fees to supplement appropriations to fund re-registration and to fund expedited processing of pesticides. Maintenance fees are assessed on registrants of pesticide products. FIFRA also includes provisions for the registration of new pesticides (funded in part from the PRIA or Pesticide Registration Fund), monitoring the distribution and use of pesticides, issuing civil or criminal penalties for violations, establishing cooperative agreements with the states, and certifying training programs for users of restricted chemicals. Appropriated funds, with the exception of partial funding of registration from Pesticide Registration Service Fees in the Pesticide Registration Fund, pay for these activities. The FIFRA Revolving Fund is accounted for under Treasury symbol number 68X4310.

The FIFRA fund may charge some administrative costs directly to the fund and charge the remainder of the administrative costs to Agency-wide appropriations. See Note 10 Income and Expenses from Other Appropriations for amounts included in Income from Other Appropriations on the Statement of Changes in Net Position and as Expenses from Other Appropriations on the Statement of Net Cost.

B. Basis of Presentation

These financial statements have been prepared to report the financial position and results of operations of the EPA for the Reregistration and Expedited Processing (FIFRA) Revolving Fund as required by the Chief Financial Officers Act of 1990. The reports have been prepared from the books and records of the EPA in accordance with Office of Management and Budget (OMB) Circular A-136 *Financial Reporting Requirements*, and the EPA's accounting policies which are summarized in this note. These statements are therefore different from the financial reports also prepared by the EPA pursuant to OMB directives that are used to monitor and control the EPA's use of budgetary resources.

C. Budgets and Budgetary Accounting

Funding of the FIFRA Revolving Fund is provided by fees collected from industry to offset costs incurred by the EPA in carrying out these programs. Each year, the EPA submits an apportionment request to OMB based on the anticipated collections of industry fees.

D. Basis of Accounting

Generally Accepted Accounting Principles (GAAP) for federal entities is the standard prescribed by the Federal Accounting Standards Advisory Board (FASAB), which is the official standard-setting body for the Federal Government and the American Institute of Certified Public Accountants (AICPA). The financial statements are prepared in accordance with GAAP for federal entities.

U.S. Environmental Protection Agency
FIFRA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2021 and 2020
(Dollars in Thousands)

Transactions are recorded on an accrual accounting basis and a budgetary basis. Under the accrual method, revenues are recognized when earned and expenses are recognized when liabilities are incurred, without regard to receipt or payment of cash. Budgetary accounting facilitates compliance with legal constraints and controls over the use of federal funds posted in accordance with OMB directives and the U.S. Treasury regulations.

E. Revenues and Other Financing Sources

The EPA's 2002 appropriations bill extended authority to collect maintenance fees by one year in the amount of \$17 million and the FY 2003 appropriations extended the authority to collect fees again by one year in the amount of \$21.5 million. Passage of the Pesticide Registration Improvement Act (PRIA) in 2004 extended the authority to collect maintenance fees through FY 2008 (with annual fee amounts at \$26 million in FY 2004; \$27 million in FY 2005-2006; \$21 million in FY 2007; and \$15 million in FY 2008). Passage of the Pesticide Registration Improvement Renewal Act (commonly referred to as PRIA II) in 2007 extended the authority to collect maintenance fees through FY 2012 (with annual fee amounts set at \$22 million each year from 2008-2012). For FYs 2021 and 2020, the FIFRA Revolving Fund received funding from maintenance fees collected on existing registered pesticide products and from interest collected on investments in U.S. Government securities. For FYs 2021 and 2020, revenues were recognized from fee collections to the extent that expenses are incurred during the fiscal year.

F. Funds with the Treasury

The FIFRA fund deposits receipts and processes disbursements through its operating account maintained at the U.S. Department of Treasury. Cash funds in excess of immediate needs are invested in U.S. Government securities.

G. Advances and Prepayments

FIFRA advances funds to the EPA's Working Capital Fund to pay for computer, postage, and other administrative support services.

H. Investments in U. S. Government Securities

Investments in U. S. Government securities are maintained by Treasury and are reported at amortized cost net of unamortized discounts. Discounts are amortized over the term of the investments and reported as interest income. FIFRA holds the investments to maturity, unless needed to finance operations of the fund. No provision is made for unrealized gains or losses on these securities because, in the majority of cases, they are held to maturity.

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I. Property, Plant, and Equipment

General property, plant and equipment for FIFRA includes software in production. Internal use software includes purchased commercial off-the-shelf software, contractor developed software and software that was internally developed by Agency employees. In FY 2017, the EPA reviewed its capitalization threshold levels for PP&E. The Agency performed an analysis of the values of software assets, reviewed capitalization threshold from \$250 thousand to \$5 million to better align with major software acquisition investments. The \$5 million threshold will be applied prospectively to software acquisitions and modifications/enhancements placed into service after September 30, 2016. Software assets placed into service prior to October 1, 2016 were capitalized at the \$250 thousand threshold. Internal use software is capitalized at full cost (direct and indirect) and amortized using the straight-line method over its useful life, not exceeding five years.

J. Accounts Receivable and Interest Receivable

FIFRA receivables are mainly for interest receivable on investments.

K. Liabilities

Liabilities represent the amount of monies or other resources that are more likely than not to be paid by the Agency as the result of an Agency transaction or event that has already occurred and can be reasonably estimated. However, no liability can be paid by the Agency without an appropriation or other collections. Liabilities for which an appropriation has not been enacted are classified as advances from others and deferred revenue, and there is no certainty that the appropriations will be enacted. For FIFRA, advances from others and deferred revenue are liquidated from fee receipts and interest earnings, since FIFRA receives no appropriation. Fees collected by the Agency are classified as advances from others and deferred revenue until expended. Liabilities of the Agency, arising from other than contracts can be abrogated by the Government acting in its sovereign capacity.

L. Accrued Unfunded Annual Leave

Annual, sick and other leave is expensed as taken during the fiscal year. Sick leave earned but not taken is not accrued as a liability. It is expensed as it is used. Annual leave earned but not taken at the end of the fiscal year is accrued as an unfunded liability. Accrued unfunded annual leave is included in the Balance Sheet as a component of "Payroll and Benefits Payable."

M. Advances from Others and Deferred Revenue

Fees collected by the FIFRA program that have not yet been expended are considered deferred revenue. Deferred revenue will fluctuate in conjunction with expenses paid from other appropriations and program expenses. (see Note 10).

N. Retirement Plan

There are two primary retirement systems for federal employees. Employees hired prior to January 1, 1987, may participate in the Civil Service Retirement System (CSRS). On January 1, 1987, the Federal Employees Retirement System (FERS) went into effect pursuant to Public Law 99-335. Most employees hired after December 31, 1986, are automatically covered by FERS and Social Security. Employees hired prior to January 1, 1987, elected to either join FERS and Social Security or remain in CSRS. A primary feature of

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FERS is that it offers a savings plan to which the Agency automatically contributes one percent of pay and matches any employee contributions up to an additional four percent of pay. The Agency also contributes the employer's matching share for Social Security.

With the issuance of SFFAS No. 5, *Accounting for Liabilities of the Federal Government*, accounting and reporting standards were established for liabilities relating to the federal employee benefit programs (Retirement, Health Benefits, and Life Insurance). SFFAS No. 5 requires that the employing agencies recognize the cost of pensions and other retirement benefits during their employees' active years of service. SFFAS No. 5 requires that the Office of Personnel Management (OPM), as administrator of the CSRS and FERS, the Federal Employees Health Benefits Program, and the Federal Employees Group Life Insurance Program, provide federal agencies with the actuarial cost factors to compute the liability for each program.

O. Prior Period Adjustments and Restatements

Prior period adjustments, if any, are made in accordance with SFFAS No. 21, Reporting Corrections of Errors and Changes in Accounting Principles. Specifically, prior period adjustments will only be made for material prior period errors to: (1) the current period financial statements, and (2) the prior period financial statements presented for comparison. Adjustments related to changes in accounting principles will only be made to the current period financial statements, but not to prior period financial statements presented for comparison.

P. Use of Estimates

The preparation of financial statements requires management to make certain estimates and assumptions that affect reporting amounts of assets, liabilities and the reported amounts of the revenue and expenses during the period. Actual results could differ from those estimates.

Q. Reclassifications and Comparative Figures

Certain reclassifications have been made to the prior year's financial statements to enhance comparability with the current year's financial statements in accordance with Office of Management and Budget (OMB) Circular No. A-136, *Financial Reporting Requirements* revised August 20, 2021. As a result, the form and content of the Balance Sheet has changed to conform with OMB Circular No. A-136.

Note 2. Fund Balance With Treasury (FBWT)

Fund Balance with Treasury as of September 30, 2021 and 2020 consists of the following:

	2021			2020		
	Entity Assets	Non-Entity Assets	Total	Entity Assets	Non-Entity Assets	Total
Revolving Funds:						
FIFRA	\$ 38,362	\$ -	\$ 38,362	\$ 52,574	\$ -	\$ 52,574
Total	\$ 38,362	\$ -	\$ 38,362	\$ 52,574	\$ -	\$ 52,574

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Status of Fund Balances:	2021	2020
Unobligated Amounts in Fund Balance:		
Available for Obligation	\$ 26,165	\$ 42,233
Obligated Balance not yet Disbursed	10,364	10,341
Unavailable for Obligation	1,833	-
Total	\$ 38,362	\$ 52,574

Note 3. Accounts Payable

The Accounts Payable are current liabilities and consist of the following amounts as of September 30, 2021 and 2020:

	2021	2020
Intragovernmental:		
Accrued Liabilities	\$ 540	\$ 250
Total	\$ 540	\$ 250
Non-Federal:		
Accounts Payable	\$ 30	\$ 128
Total	\$ 30	\$ 128

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Note 4. General Property, Plant and Equipment, Net

General property, plant, and equipment (PP&E) consist of software, real property, EPA-held and contractor-held personal property, and capital leases.

As of September 30, 2021, General PP&E Cost consisted of the following:

	EPA- Held <u>Equipment</u>	Software <u>(production)</u>	Software <u>(development)</u>	<u>Total</u>
Balance, Beginning of Year	\$ 600	\$ 330	\$ -	\$ 930
Additions	<u>168</u>	<u>-</u>	<u>218</u>	<u>386</u>
Balance, End of Year	<u>\$ 768</u>	<u>\$ 330</u>	<u>\$ 218</u>	<u>\$ 1,316</u>

As of September 30, 2021, General PP&E Accumulated Depreciation consisted of the following:

	EPA- Held <u>Equipment</u>	Software <u>(production)</u>	Software <u>(development)</u>	<u>Total</u>
Balance, Beginning of Year	\$ 159	\$ 323	\$ -	\$ 482
Depreciation Expense	<u>123</u>	<u>7</u>	<u>-</u>	<u>130</u>
Balance, End of Year	<u>\$ 282</u>	<u>\$ 330</u>	<u>\$ -</u>	<u>\$ 612</u>

As of September 30, 2021, General PP&E, Net consisted of the following:

	EPA- Held <u>Equipment</u>	Software <u>Production</u>	Software <u>(development)</u>	<u>Total</u>
Balance, End of Year, Net	<u>\$ 486</u>	<u>\$ -</u>	<u>\$ 218</u>	<u>\$ 704</u>

As of September 30, 2020, General PP&E Cost consisted of the following:

	EPA- Held <u>Equipment</u>	Software <u>(production)</u>	<u>Total</u>
Balance, Beginning of Year	\$ 489	\$ 330	\$ 819
Additions	<u>111</u>	<u>-</u>	<u>111</u>
Balance, End of Year	<u>\$ 600</u>	<u>\$ 330</u>	<u>\$ 930</u>

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As of September 30, 2020, General PP&E Accumulated Depreciation consisted of the following:

	EPA- Held <u>Equipment</u>	Software <u>(production)</u>	<u>Total</u>
Balance, Beginning of Year	\$ 125	\$ 302	\$ 427
Depreciation Expense	<u>34</u>	<u>21</u>	<u>55</u>
Balance, End of Year	<u>\$ 159</u>	<u>\$ 323</u>	<u>\$ 482</u>

As of September 30, 2020, General PP&E, Net consisted of the following:

	EPA- Held <u>Equipment</u>	Software <u>(production)</u>	<u>Total</u>
Balance, End of Year, Net	<u>\$ 441</u>	<u>\$ 7</u>	<u>\$ 448</u>

Note 5. Other Liabilities

At various periods throughout FY 2021 and FY 2020 employees with their associated payroll costs were transferred from FIFRA to the Environmental Programs and Management (EPM) appropriation. These employees were transferred to keep FIFRA's obligations and disbursements within budgetary limits. When resources become available, the employee charging to FIFRA increased to utilize resources as much as possible.

This process has led to variations between the year-end liabilities of FYs 2021 and 2020. The liabilities covered by budgetary resources (both intragovernmental and non-Federal) represent unpaid payroll and benefits at year-end.

Other Liabilities consist of the following as of September 30, 2021:

	<u>Covered by Budgetary Resources</u>	<u>Not Covered by Budgetary Resources</u>	<u>Total</u>
Current			
Employer Contributions & Payroll Taxes	\$ 176	\$ -	\$ 176
Total Intragovernmental	<u>\$ 176</u>	<u>\$ -</u>	<u>\$ 176</u>
Other Liabilities - Non-Federal			
Current			
Other Accrued Liabilities	\$ 1,066	\$ -	\$ 1,066
Accrued Funded Payroll and Benefits	<u>734</u>	<u>-</u>	<u>734</u>
Total Non-Federal	<u>\$ 1,800</u>	<u>\$ -</u>	<u>\$ 1,800</u>

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Other Liabilities consist of the following as of September 30, 2020:

	<u>Covered by Budgetary Resources</u>	<u>Not Covered by Budgetary Resources</u>	<u>Total</u>
Current			
Employer Contributions & Payroll Taxes	\$ 197	\$ -	\$ 197
Total Intragovernmental	<u>\$ 197</u>	<u>\$ -</u>	<u>\$ 197</u>
Other Liabilities - Non-Federal			
Current			
Other Accrued Liabilities	\$ 767	\$ -	\$ 767
Accrued Funded Payroll and Benefits	<u>911</u>	<u>-</u>	<u>911</u>
Total Non-Federal	<u>\$ 1,678</u>	<u>\$ -</u>	<u>\$ 1,678</u>

Note 6. Recoveries and Resources Not Available, Statement of Budgetary Resources

Recoveries of Prior Year Obligations, Temporarily Not Available, and Permanently Not Available on the Statement of Budgetary Resources consist of the following amounts as of September 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Unobligated Balance Brought Forward, Oct 1.	<u>\$ 42,233</u>	<u>\$ 51,055</u>
Adjustments to Budgetary Resources Made During the Current Year		
Downward Adjustments of Prior Year Undelivered Orders	1,599	158
Other Adjustments	<u>136</u>	<u>208</u>
Total	<u>1,735</u>	<u>366</u>
Unobligated Balance from Prior Year Budget Authority, Net (mandatory)	<u>\$ 43,968</u>	<u>\$ 51,421</u>
Temporary Reduction-New Budget Authority	<u>\$ (1,833)</u>	<u>\$ (1,902)</u>

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Note 7. Unobligated Balances Available

Unexpired unobligated balances are available to be apportioned by the OMB for new obligations at the beginning of the following fiscal year. The expired unobligated balances are only available for upward adjustments of existing obligations.

The unobligated balances available consist of the following as of September 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Unexpired Unobligated Balance	\$ 26,165	\$ 42,233
Expired Unobligated Balance	-	-
Total	\$ 26,165	\$ 42,233

Note 8. Undelivered Orders at the End of the Period

Budgetary resources obligated for undelivered orders at September 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Intragovernmental:		
Unpaid Undelivered Orders	\$ 129	\$ (114)
Paid Undelivered Orders	185	50
With the public:		
Unpaid Undelivered Orders	<u>7,602</u>	<u>6,356</u>
Total	\$ 7,916	\$ 6,292

Note 9. Federal Employee Benefits Payable

Payroll and benefits payable to the EPA employees for the years September 30, 2021 and 2020 consist of the following:

	<u>Covered by Budgetary Resources</u>	<u>Not Covered by Budgetary Resources</u>	<u>Total</u>
FY 2021 Federal Employee Benefits Payable			
Employer Contributions Payable - Thrift Savings Plan	\$ 89	\$ -	\$ 89
Total - Current	89	-	89
Accrued Unfunded Annual Leave	-	<u>3,937</u>	<u>3,937</u>
Total - Non Current	-	3,937	3,937
Total	\$ 89	\$ 3,937	\$ 4,026

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	<u>Covered by Budgetary Resources</u>	<u>Not Covered by Budgetary Resources</u>	<u>Total</u>
FY 2020 Federal Employee Benefits Payable			
Employer Contributions Payable - Thrift Savings Plan	\$ <u>99</u>	\$ <u>-</u>	\$ <u>99</u>
Total - Current	99	-	99
Accrued Unfunded Annual Leave	<u>-</u>	<u>4,342</u>	<u>4,342</u>
Total - Non Current	-	4,342	4,342
Total	\$ <u>99</u>	\$ <u>4,342</u>	\$ <u>4,441</u>

Note 10. Income and Expenses from Other Appropriations

The Statement of Net Cost reports the program costs that include the full cost of the program outputs and consist of the direct costs and all other costs that can be directly traced, assigned on a cause and effect basis, or reasonably allocated to program outputs.

During FYs 2021 and 2020, the EPA had two appropriations which funded a variety of programmatic and non-programmatic activities across the Agency, subject to statutory requirements. The EPM appropriation was created to fund personnel compensation and benefits, travel, procurement, and contract activities.

As illustrated below there is no impact on EPA's Statement of Changes in Net Position.

	<u>2021</u>	<u>2020</u>
Income from Other Appropriations	\$ 41,351	\$ 48,960
Expenses from Other Appropriations	<u>41,351</u>	<u>48,960</u>
Net Effect	<u>\$ -</u>	<u>\$ -</u>

Note 11. Exchange Revenues, Statement of Net Cost

For FYs 2021 and 2020, the exchange revenues reported on the Statement of Net Cost is comprised of non-Federal amounts.

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Note 12. Intragovernmental Costs and Exchange Revenue

	2021	2020
Costs:		
Intragovernmental	\$ 14,820	\$ 11,210
With the Public	33,237	29,912
Expenses from Other Appropriations	41,351	48,960
Total Costs	\$ 89,408	\$ 90,082
 Revenue:		
With the Public	46,684	38,855
Total Revenue	46,684	38,855
 Net Cost of Operations:	 \$ 42,724	 \$ 51,227

Intragovernmental costs relate to the source of the goods or services not the classification of the related revenue.

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Note 13. Reconciliation of Net Cost of Operations to Budget

For the Fiscal Year 2021:

	<u>Intra- governmental</u>	<u>With the Public</u>	<u>Total 2021</u>
NET COST	\$ 14,820	\$ 27,904	\$ 42,724
Components of Net Cost That Are Not Part of Net Outlays:			
Property, Plant and Equipment Depreciation	-	(130)	(130)
Applied Overhead/Cost Capitalization Offset	-	386	386
Expenses from Other Appropriations	-	(41,351)	(41,351)
Increase/(Decrease) in Assets:			
Other Assets	134	-	134
(Increase)/Decrease in Liabilities:			
Accounts Payable	(258)	(196)	(454)
Federal Employee Benefits Payable	-	405	405
Other Liabilities	14,529	177	14,706
Other Financing Sources:			
Other Imputed Financing	<u>(2,195)</u>	<u>-</u>	<u>(2,195)</u>
Total Components of Net Cost That Are Not Part of Net Outlays	27,030	(12,805)	14,225
Components of Budget Outlays That Are Not Part of Net Cost			
Custodial/Non-exchange revenue	<u>(13)</u>	<u>-</u>	<u>(13)</u>
Total Components of Budget Outlays That Are Not Part of Net Cost	(13)	-	(13)
Other Temporary Timing Differences	-	13	13
NET OUTLAYS	\$ <u>27,017</u>	\$ <u>(12,792)</u>	\$ <u>14,225</u>

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For the Fiscal Year 2020:

	Intra- governmental	With the Public	Total 2020
NET COST (Restated)	\$ 10,156	\$ 41,071	\$ 51,227
Components of Net Cost That Are Not Part of Net Outlays:			
Property, Plant and Equipment Depreciation	-	(54)	(54)
Other	-	(48,849)	(48,849)
Increase/(Decrease) in Assets:			
Other Assets	23	-	23
(Increase)/Decrease in Liabilities:			
Accounts Payable	(180)	(585)	(765)
Payroll and Benefits Payable (Restated)	-	(1,153)	(1,153)
Other Liabilities	(37)	6,883	6,846
Other Financing Sources:			
Federal Employee Retirement Benefit Costs Paid by OPM and Imputed to the Agency	(1,199)	-	(1,199)
Other Imputed Financing	(59)	-	(59)
Total Components of Net Cost That Are Not Part of Net Outlays	8,704	(2,687)	6,017
Other Temporary Timing Differences	-	(207)	(207)
NET OUTLAYS	\$ 8,704	\$ (2,894)	\$ 5,810

Budgetary and financial accounting information differ. Budgetary accounting is used for planning and control purposes and relates to both the receipt and use of cash, as well as reporting the federal deficit. Financial accounting is intended to provide a picture of the government's financial operations and financial position, so it presents information on an accrual basis. The accrual basis includes information about costs arising from the consumption of assets and the incurrence of liabilities. The reconciliation of net outlays, presented on a budgetary basis, and the net cost, presented on an accrual basis, provides an explanation of the relationship between budgetary and financial accounting information.

The reconciliation serves not only to identify costs paid for in the past and those that will be paid in the future, but also to assure integrity between budgetary and financial accounting. The reconciliation explains the relationship between the net cost of operations and net outlays by presenting components of net cost that are not part of net outlays (e.g. depreciation and amortization expenses of assets previously capitalized, change in asset/liabilities), components of net outlays that are not part of net cost (e.g. acquisition of capital assets), other temporary timing difference (e.g. prior period adjustments due to correction of errors). The analysis below illustrates this reconciliation by listing the key differences between net cost and net outlays.

Distribution

The Administrator
 Deputy Administrator
 Chief of Staff, Office of the Administrator
 Deputy Chief of Staff, Office of the Administrator
 Chief Financial Officer
 Agency Follow-Up Coordinator
 General Counsel
 Assistant Administrator for Chemical Safety and Pollution Prevention
 Associate Administrator for Congressional and Intergovernmental Relations
 Associate Administrator for Public Affairs
 Deputy Chief Financial Officer
 Associate Chief Financial Officer
 Deputy Assistant Administrator for Chemical Safety and Pollution Prevention
 Deputy Assistant Administrator for Management, Office of Chemical Safety and Pollution Prevention
 Deputy Assistant Administrator for Pesticide Programs, Office of Chemical Safety and Pollution Prevention
 Special Assistant, Office of Chemical Safety and Pollution Prevention
 Director, Office of Pesticide Programs, Office of Chemical Safety and Pollution Prevention
 Director, Office of Pollution Prevention and Toxics, Office of Chemical Safety and Pollution Prevention
 Director, Information Technology and Resources Management Division, Office of Program Support,
 Office of Chemical Safety and Pollution Prevention
 Controller
 Deputy Controller
 Director, Office of Budget, Office of the Chief Financial Officer
 Director, Office of Planning, Analysis and Accountability, Office of the Chief Financial Officer
 Director, Office of Resource and Information Management, Office of the Chief Financial Officer
 Director, Office of Technology Solutions, Office of the Chief Financial Officer
 Director, Accounting and Cost Analysis Division, Office of the Controller
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 Deputy Director, Office of Budget, Office of the Chief Financial Officer
 Deputy Director, Office of Technology Solutions, Office of the Chief Financial Officer
 Chief, Management, Integrity, and Accountability Branch; Policy, Training, and Accountability Division,
 Office of the Chief Financial Officer
 Director, Research Triangle Park Finance Center, Office of the Chief Financial Officer
 Director, Cincinnati Finance Center, Office of the Chief Financial Officer
 Director, Office of Continuous Improvement, Office of the Chief Financial Officer
 Audit Follow-Up Coordinator, Office of the Administrator
 Audit Follow-Up Coordinator, Office of the Chief Financial Officer
 Senior Audit Advisor, Office of Chemical Safety and Pollution Prevention
 Audit Liaison, Office of Budget, Office of the Chief Financial Officer
 Audit Liaison, Office of the Controller
 Audit Liaison, Office of Technology Solutions, Office of the Chief Financial Officer

Audit Follow-Up Coordinator, Office of Pesticide Programs, Office of Chemical Safety and Pollution Prevention

Audit Follow-Up Coordinator, Office of Pollution Prevention and Toxics, Office of Chemical Safety and Pollution Prevention

Audit Follow-Up Coordinators, Regions 1–10