



Review of the U.S. Department of Justice's Accounting of Drug Control Funding Fiscal Year 2023



AUDIT DIVISION

24-028

JANUARY 2024

REDACTED FOR PUBLIC RELEASE

Redactions were made to the full version of this report because it contained information that the Department identified as pre-decisional budget information.



EXECUTIVE SUMMARY

Review of the U.S. Department of Justice's Accounting of Drug Control Funding Fiscal Year 2023

Objective

Pursuant to 21 U.S.C. § 1704(d), as implemented by the Office of National Drug Control Policy (ONDCP) Circular, National Drug Control Program Agency Compliance Reviews, dated September 9, 2021 (the Circular), the Department of Justice (Department) is required to submit to the Director of ONDCP a detailed accounting of all funds expended for National Drug Control Program activities during the previous fiscal year. Additionally, the Office of the Inspector General (OIG) is required to express a conclusion about the reliability of the Department's assertions related to its submission to the ONDCP.

Results in Brief

The OIG concluded that it is not aware of any material modifications that should be made to management's assertions in order for them to be fairly stated for the fiscal year ended September 30, 2023.

Recommendations

No recommendations were provided in this report.

Audit Results

The OIG performed an attestation review of the Department's assertions related to the Budget Formulation Compliance Submission and Detailed Accounting Submission for the fiscal year ended September 30, 2023. The review was performed in accordance with the attestation standards contained in Government Auditing Standards. The purpose of the review was to express a conclusion on management's assertions. Specifically, we:

- Performed inquiries of management to understand its processes used to prepare the reports.
- Evaluated the reasonableness of management's reports.
- Reviewed management's reports for incorrect or incomplete information from the requirements of the ONDCP Circular.
- Performed sufficient verifications of reported information to support our conclusion on the reliability of management's assertions.

This report includes the Budget Formulation Compliance Reports and Detailed Accounting Reports of the Department's Assets Forfeiture Fund; Bureau of Alcohol, Tobacco, Firearms and Explosives; Criminal Division; Drug Enforcement Administration; Federal Bureau of Investigation; Federal Bureau of Prisons; Office of Justice Programs; Offices of the United States Attorneys; Organized Crime Drug Enforcement Task Forces Program; and United States Marshals Service. The Department components reviewed and reported approximately \$10.13 billion of drug control obligations for fiscal year 2023.

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OFFICE OF THE INSPECTOR GENERAL'S INDEPENDENT REVIEW REPORT

United States Attorney General
U.S. Department of Justice

We have reviewed the U.S. Department of Justice's (Department) assertions related to the Budget Formulation Compliance Submission and the Detailed Accounting Submissions, as required by the Office of National Drug Control Policy (ONDCP) Circular, National Drug Control Program Agency Compliance Reviews, dated September 9, 2021, and as otherwise agreed to with the ONDCP for the fiscal year ended September 30, 2023. The Department is responsible for its assertions. Our responsibility is to express a conclusion on the Department's assertions based on our review.

Our review was conducted in accordance with standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require us to plan and perform the review to obtain limited assurance about whether any material modifications should be made to management's assertions in order for them to be fairly stated. The procedures performed in a review vary in nature and timing from and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether management's assertions are fairly stated, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

Based on our review, we are not aware of any material modifications that should be made to management's assertions in order for them to be fairly stated.

This report is intended solely for the information and use of Department management, the ONDCP, and the U.S. Congress, and is not intended to be, and should not be, used by anyone other than the specified parties.

A handwritten signature in black ink, reading "Kelly A. McFadden".

Kelly A. McFadden, CPA
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice
Washington, D.C.

January 18, 2024

U.S. DEPARTMENT OF JUSTICE

BUDGET FORMULATION COMPLIANCE REPORTS





U.S. Department of Justice

Justice Management Division

Washington, D.C. 20530

**Budget Formulation Compliance Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2023**

On the basis of the U.S. Department of Justice's (Department) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, we assert that the Department's system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The summer drug budgets submitted to ONDCP in response to ONDCP Circular, Budget Formulation, Section 9.a.(1) were submitted to ONDCP at the same time as that budget requests were submitted to the Department by its components in accordance with 21 U.S.C § 1703(c)(1)(A).
2. The funding requests submitted to ONDCP in the Summer Drug Budget Resource Summary Tables represent the funding levels requested by the Department's components without alteration or adjustment by any official at the Department.

JOLENE
LAURIA

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Jolene A. Lauria
Assistant Attorney General for Administration
Chief Financial Officer

Date

Department of Justice - Assets Forfeiture Fund
Dollars in Millions - Total Drug Resources

Resource Summary	FY 2023 Enacted	FY 2024 President's Budget	FY 2025 Spring call
Drug Resources by Decision Unit and Function			
Decision Unit: Assets Forfeiture Fund			
<i>Investigations</i>	\$156.846	\$156.846	
<i>State and local Assistance</i>	\$85.459	\$85.459	
Total, Decision Unit: Assets Forfeiture Fund	\$242.305	\$242.305	
Total Drug Funding	\$242.305	\$242.305	
Drug Resources Personnel Summary			
Total FTEs (direct only)	-	-	
Drug Resources as a Percent of Budget			
Total Agency Budget (in billions)	\$1.6	\$1.6	
Drug Resources Percentage	15.2%	15.2%	

Department of Justice - Bureau of Alcohol, Tobacco, Firearms and Explosives
Dollars in Millions - Total Drug Resources

Resource Summary	FY 2023 Enacted	FY 2024 President's Budget	FY 2025 Spring Call
Drug Resources by Decision Unit and Function			
Decision Unit: Law Enforcement Operations			
<i>Investigations</i>	\$43.815	\$49.066	
<i>Harm Reduction</i>	\$ 0.100	\$ 0.100	\$
Total, Decision Unit: Law Enforcement Operations	\$43.915	\$49.166	
Total Drug Funding	\$43.915	\$49.166	
Drug Resources Personnel Summary			
Total FTEs (direct only)	173	176	
Drug Resources as a Percent of Budget			
Total Agency Budget (in billions)	\$1.7	\$1.9	
Drug Resources Percentage	2.6%	2.6%	

Department of Justice - Criminal Division
Dollars in Millions - Total Drug Resources

Resource Summary	FY 2023 Enacted	FY 2024 President's Budget	FY 2025 Spring Call
Drug Resources by Decision Unit and Function			
Decision Unit: Enforcing Federal Criminal Laws			
<i>Prosecution</i>	\$48.135	\$50.328	
Total Drug Resources by Funding	\$48.135	\$50.328	
Drug Resources Personnel Summary			
Total FTEs (direct only)	167	170	
Drug Resources as a Percent of Budget			
Total Agency Budget (in billions)	\$0.2	\$0.3	
Drug Resources Percentage	21.1%	19.6%	

Department of Justice - Drug Enforcement Administration

Dollars in Millions - Total Drug Resources

Resource Summary	FY 2023 Enacted	FY 2024 President's Budget	FY 2025 Spring Call
Drug Resources by Budget Decision Unit and Function:			
Decision Unit #1 Domestic Enforcement			
Investigations	\$1,913.383	\$ 1,989.533	
Intelligence: Domestic Law Enforcement	\$ 157.827	\$ 164.108	\$
Prevention	\$ 3.535	\$ 3.676	\$
Harm Reduction	\$ 0.067	\$ 0.070	\$
Total, Decision Unit #1	\$2,074.812	\$ 2,157.387	
Decision Unit #2 International Enforcement			
International	\$ 449.204	\$ 463.379	\$
Intelligence: International	\$ 26.392	\$ 27.225	\$
Harm Reduction	\$ 0.013	\$ 0.014	\$
Total, Decision Unit #2	\$ 475.609	\$ 490.618	\$
Decision Unit #3 State and Local Assistance			
State and Local Assistance	\$ 12.695	\$ 12.919	\$
Total, Decision Unit #3	\$ 12.695	\$ 12.919	\$
Decision Unit #4 Diversion Control Fee Account			
Investigations	\$ 524.669	\$ 594.878	\$
Intelligence: Domestic Law Enforcement	\$ 22.568	\$ 25.588	\$
Prevention	\$ 1.086	\$ 1.231	\$
Harm Reduction	\$ 0.019	\$ 0.022	\$
Total, Decision Unit #4	\$ 548.342	\$ 621.719	\$
Total Funding	\$3,111.458	\$ 3,282.643	\$
Drug Resources Personnel Summary			
Total FTEs (direct only)	8,300	8,431	
Drug Resources as a Percent of Budget			
Total Agency Budget (in Billions)	\$ 3.100	\$ 3.300	\$
Drug Resources Percentage	100%	100%	

Department of Justice - Federal Bureau of Investigation
Dollars in Millions - Total Drug Resources

Resource Summary	FY 2023 Enacted	FY 2024 President's Budget	FY 2025 Spring Call
Drug Resources by Decision Unit and Function:			
Decision Unit: Intelligence			
<i>Intelligence</i>	\$ 11.534	\$ 11.009	\$ [REDACTED]
Total Drug Resources by Funding	\$ 11.534	\$ 11.009	\$ [REDACTED]
Decision Unit: Criminal Enterprises/Federal Crimes			
<i>Investigations</i>	\$204.350	\$ 191.628	\$ [REDACTED]
<i>Harm Reduction</i>	\$ 0.050	\$ 0.050	\$ [REDACTED]
Total Drug Resources by Funding	\$204.400	\$191.678	\$ [REDACTED]
Total Drug Funding	\$215.934	\$202.687	\$ [REDACTED]
Drug Resources Personnel Summary			
Total FTEs (direct only)	957	959	[REDACTED]
Drug Resources as a Percent of Budget			
*Total Agency Budget (in billions)	\$10.7	\$11.3	[REDACTED]
Drug Resources Percentage	2.0%	1.8%	[REDACTED]

Department of Justice - Federal Prison System (Federal Bureau of Prisons)

Dollars in Millions - Total Drug Resources

Resource Summary	FY 2023 Enacted	FY 2024 President's Budget	FY 2025 Spring Call
Drug Resources by Decision Unit and Function:			
<i>Decision Unit Inmate Care and Programs</i>			
<i>Corrections</i>	\$1,386.380	\$1,439.482	\$
<i>Treatment</i>	\$199.811	\$209.604	\$
<i>Harm Reduction</i>	\$0.300	\$0.320	\$
Total, Decision Unit	\$1,586.491	\$1,649.406	\$
<i>Decision Unit Security/Management & Administration</i>			
<i>Corrections</i>	\$1,998.012	\$2,010.047	\$
Total, Decision Unit	\$1,998.012	\$2,010.047	\$
<i>Decision Unit Contract Confinement</i>			
<i>Corrections</i>	\$328.713	\$360.409	\$
<i>Treatment</i>	\$45.885	\$48.868	\$
Total, Decision Unit	\$374.598	\$409.277	\$
<i>Decision Unit New Construction</i>			
<i>Corrections</i>	\$1.810	\$0.902	\$
Total, Decision Unit	\$1.810	\$0.902	\$
<i>Decision Unit M&R</i>			
<i>Corrections</i>	\$129.584	\$79.851	\$
Total, Decision Unit	\$129.584	\$79.851	\$
Total Drug Funding	\$4,090.495	\$4,149.483	\$
Drug Resources Personnel Summary			
Total FTEs (direct only)	18,007	18,007	\$
Drug Resources as a Percent of Budget			
Total Agency Budget (in billions)	8.7	8.8	\$
Drug Resources Percentage	47.1%	47.1%	\$

Department of Justice - Office of Justice Programs
Dollars in Millions - Total Drug Resources

Resource Summary	FY 2023 Enacted	FY 2024 President's Budget Request	FY 2025 Spring Call
Drug Resources by Decision Unit and Function:			
<i>Regional Information Sharing System Program ^{1/}</i>			
<i>State and Local Assistance</i>	\$ 15.400	\$ 14.800	\$ [REDACTED]
Total, Regional Information Sharing System Program	\$ 15.400	\$ 14.800	\$ [REDACTED]
<i>Drug Court Program</i>			
<i>Treatment</i>	\$ 95.000	\$ 88.000	\$ [REDACTED]
Total, Drug Courts Program *	\$ 95.000	\$ 88.000	\$ [REDACTED]
<i>Justice and Mental Health Collaboration Program ^{2/}</i>			
<i>Treatment</i>	\$ 6.750	\$ 8.800	\$ [REDACTED]
Total, Justice and Mental Health Collaboration *	\$ 6.750	\$ 8.800	\$ [REDACTED]
<i>Residential Substance Abuse Treatment Program</i>			
<i>Treatment</i>	\$ 45.000	\$ 35.000	\$ [REDACTED]
Total, Residential Substance Abuse Treatment Program *	\$ 45.000	\$ 35.000	\$ [REDACTED]
<i>Harold Rogers' Prescription Drug Monitoring Program</i>			
<i>State and Local Assistance</i>	\$ 35.000	\$ 33.000	\$ [REDACTED]
Total, Harold Rogers' Prescription Drug Monitoring Program	\$ 35.000	\$ 33.000	\$ [REDACTED]
<i>Second Chance Act Program ^{3/}</i>			
<i>Treatment</i>	\$ 38.136	\$ 70.537	\$ [REDACTED]
Total, Second Chance Act Program *	\$ 38.136	\$ 70.537	\$ [REDACTED]
<i>Project Hope Opportunity Probation with Enforcement (HOPE) ^{4/}</i>			
<i>State and Local Assistance</i>	\$ 5.000	\$ 2.900	\$ [REDACTED]
Total, Project Hope *	\$ 5.000	\$ 2.900	\$ [REDACTED]
<i>Edward Byrne Memorial Justice Assistance Grant Program ^{5/}</i>			
<i>State and Local Assistance</i>	\$ 49.795	\$ 79.875	\$ [REDACTED]
<i>Recovery</i>	\$ 4.330	\$ 6.946	\$ [REDACTED]
Total, Edward Byrne Memorial Justice Assistance Grant Program	\$ 54.125	\$ 86.821	\$ [REDACTED]
<i>Veterans Treatment Courts Program</i>			
<i>Treatment</i>	\$ 35.000	\$ 25.000	\$ [REDACTED]
Total, Veterans Treatment Courts Program *	\$ 35.000	\$ 25.000	\$ [REDACTED]

Resource Summary	FY 2023 Enacted	FY 2024 President's Budget Request	FY 2025 Spring Call
<i>Comprehensive Opioid, Stimulant, and Substance Use Program (COSSUP)</i>			
<i>Treatment</i>	\$ 190.000	\$ 190.000	\$ [REDACTED]
Total, Comprehensive Opioid, Stimulant, and Substance Abuse Program **	\$ 190.000	\$ 190.000	\$ [REDACTED]
<i>CTAS Purpose Area 3: Justice Systems and Alcohol and Substance Abuse ^{6/}</i>			
<i>Treatment</i>	\$ 14.582	\$ 16.222	\$ [REDACTED]
<i>Recovery</i>	\$ 13.460	\$ 14.975	\$ [REDACTED]
Total, Tribal Set Aside - CTAS Purpose Area 3	\$ 28.042	\$ 31.197	\$ [REDACTED]
<i>CTAS Purpose Area 9: Tribal Youth Program ^{6/}</i>			
<i>Prevention</i>	\$ 5.100	\$ 9.000	\$ [REDACTED]
Total, Tribal Set Aside - CTAS Purpose Area 9 *	\$ 5.100	\$ 9.000	\$ [REDACTED]
<i>COPS Anti-Heroin Task Forces</i>			
<i>State and Local Assistance</i>	\$ 35.000	\$ 35.000	\$ [REDACTED]
Total, COPS Anti-Heroin Task Forces	\$ 35.000	\$ 35.000	\$ [REDACTED]
<i>COPS Anti-Methamphetamine Task Forces</i>			
<i>State and Local Assistance</i>	\$ 16.000	\$ 15.000	\$ [REDACTED]
Total, COPS Anti-Methamphetamine Task Forces	\$ 16.000	\$ 15.000	\$ [REDACTED]
<i>Forensic Support for Opioid and Synthetic Drug Investigations ^{7/}</i>			
<i>State and Local Assistance</i>	\$ 17.000	\$ 17.000	\$ [REDACTED]
Total, Forensic Support for Opioid and Synthetic Drug Investigations	\$ 17.000	\$ 17.000	\$ [REDACTED]
<i>Opioid-Affected Youth Initiative ^{7/}</i>			
<i>Prevention</i>	\$ 12.500	\$ 16.000	\$ [REDACTED]
Total, Opioid-Affected Youth Initiative *	\$ 12.500	\$ 16.000	\$ [REDACTED]
<i>Mentoring for Youth Affected by the Opioid Crisis ^{7/}</i>			
<i>Prevention</i>	\$ 16.500	\$ 18.000	\$ [REDACTED]
Total, Mentoring for Youth Affected by the Opioid Crisis *	\$ 16.500	\$ 18.000	\$ [REDACTED]
Total Drug Funding	\$ 649.553	\$ 696.055	\$ [REDACTED]
Drug Resources Personnel Summary			
Total FTEs (direct only)	49	49	[REDACTED]

Resource Summary	FY 2023 Enacted	FY 2024 President's Budget Request	FY 2025 Spring Call
Drug Resources as a Percent of Budget			
Total Agency Budget (in billions) ***	\$ 3.000	\$ 4.025	\$ [REDACTED]
Drug Resources Percentage	22%	17%	[REDACTED]

General Note on OJP Drug Budget Methodology: The funding levels shown for FY 2023 Enacted were scored using the drug budget methodology in place between FY 2019 and FY 2022 (see previous OJP submissions for details on the scoring of these amounts). Consistent with ONDCP guidance, OJP is revising the drug budget methodology to score OJP program activity to new program functions (recovery and harm reduction) and implement revised drug budget scoring percentages. These scoring percentages (reflected in the footnotes below) will be used to score OJP budget submissions beginning in FY 2024.

The allocation of funding to the drug control budget functions associated with each OJP program shown on this table reflect an interim agreement between OJP and ONDCP; a permanent revision to the methodology to finalize these allocations will be negotiated in FY 2023.

* This decision unit also now includes the Recovery function. An estimate of the Recovery allocation is being developed for use beginning in FY 2023.

** This decision unit also now includes the Recovery and Harm Reduction functions. Estimates of both the Recovery and Harm Reduction allocations are being developed for use beginning in FY 2023.

*** This table shows both OJP and COPS Office programs; therefore, the total agency funding line reflects that total enacted funding level or budget request for both OJP and the COPS Office.

OJP Footnotes on Scoring Methodology:

^{1/} Amounts reported for the Regional Information Sharing System reflect 37 percent of total funding for this program as drug-related.

^{2/} Amounts shown for the Justice and Mental Health Collaboration Program reflect 22 percent of total funding for this program as drug-related.

^{3/} Funding for the Second Chance Act (SCA) Program is jointly managed by the Bureau of Justice Assistance (BJA) and the Office of Juvenile Justice and Delinquency Prevention (OJJDP). Funding for the Project HOPE program, which is typically funded as a carve-out of the SCA Program, is excluded from this total since it is shown on a separate line in the drug budget. It is estimated that BJA will manage approximately 86 percent of total SCA funding and OJJDP will manage the remaining 14 percent in FY 23, FY 24 [REDACTED]
 - Of the total SCA funding managed by BJA, 62 percent of this total is reported as drug-related.
 - Of the total managed by OJJDP, 69 percent is reported as drug-related.

^{4/} Amounts shown for Project Hope Opportunity Probation with Enforcement reflect 58 percent of total funding for this program as drug-related.

^{5/} Amounts reported for the Byrne Justice Assistance Grant Program reflect 16 percent of total JAG funding less Congressionally-directed spending (Byrne Discretionary Community Projects) and one time funding for election security or President-elect security programs (varies by fiscal year).

^{6/} Amounts shown for the Coordinated Tribal Assistance Solicitation (CTAS) Purpose Area 3 are based on estimates of how much funding from the Tribal Assistance appropriation will be used to support awards in this purpose area based on awards data from prior years. The amounts shown for CTAS Purpose Area 9: Tribal Youth Program are based on the funding amounts provided for the Tribal Youth Program (a carve-out of the Delinquency Prevention Program).

Of the total funding estimated for CTAS Purpose Area 3, 89 percent is reflected as drug-related. Of the total funding estimated for CTAS Purpose Area 9, 30 percent is reflected as drug-related.

^{7/} These three programs were created as new funding carve-outs included under existing OJP programs in the Consolidated Appropriations Act, 2018 (Public Law 115-141). OJP continues to propose funding these programs in the FY 2024 budget request.

- The Forensic Support for Opioid and Synthetic Drug Investigations program is funded as a carve-out of Paul Coverdell Forensic Science Improvement Grants program. In the FY 2023 Enacted, FY 2024 President's Budget Request, [REDACTED], approximately 49 percent of the \$35 million requested (or \$17 million) is scored as drug related.

- The Opioid-Affected Youth Initiative is funded as a carve-out under the Delinquency Prevention Program, which is scored as 100 percent drug related. In FY 2023, \$12.5 million was appropriated for this program. The FY 2024 President's Budget Request [REDACTED] propose \$16 million for this program.

- The Mentoring for Youth Affected by the Opioid Crisis program is funded as a carve-out of the Youth Mentoring program. In the FY 2023 Enacted column, approximately 15.4 percent of the \$107 million appropriated for this program (or \$16.5 million) is scored as drug related for this carve-out. In the FY 2024 President's Budget Request [REDACTED] approximately 15 percent of the \$120 million requested for the Youth Mentoring Program (or \$18 million) is scored as drug related for this carve-out.

Department of Justice - Offices of the United States Attorneys

Dollars in Millions - Total Drug Resources

Resource Summary	FY 2023 Enacted	FY 2024 President's Budget	FY 2025 Spring Call
Drug Resources by Decision Unit and Function			
<i>Criminal Decision Unit</i>			
<i>Prosecution</i>	\$101,482.00	\$101,482.00	\$ [REDACTED]
Total Drug Funding	\$101,482.00	\$101,482.00	\$ [REDACTED]
Drug Resources Personnel Summary			
Total FTEs (direct only)	535	535	[REDACTED]
Drug Resources as a Percent of Budget			
Total Agency Budget (in billions)	\$2.6	\$2.9	[REDACTED]
Drug Resources Percentage	3.9%	3.5%	[REDACTED]

Department of Justice - Organized Crime Drug Enforcement Task Forces Program (ICDE)
Dollars in Millions -Total Drug Resources

Resource Summary	FY 2023 Enacted	FY 2024 President's Budget	FY 2025 Spring Call
Drug Resources by Decision Unit and Function:			
<i>Decision Unit: Investigations</i>			
<i>Investigations</i>	\$386.269	\$382.211	\$
Total, Decision Unit: Investigations	\$386.269	\$382.211	\$
<i>Decision Unit: Prosecutions</i>			
<i>Prosecutions</i>	\$164.189	\$168.247	\$
Total, Decision Unit: Prosecutions	\$164.189	\$168.247	\$
Total Drug Funding	\$550.458	\$550.458	\$
Drug Resources Personnel Summary			
Total FTEs (direct only)	2,456	2,337	
Drug Resources as a Percent of Budget			
Total Agency Budget (in billions)	\$0.6	\$0.6	
Drug Resources Percentage	100%	100%	

Department of Justice - U.S. Marshals Service
Dollars in Millions - Total Drug Resources

Resource Summary	FY 2023 Enacted	FY 2024 President's Budget	FY 2025 Spring Call
Drug Resources by Decision Unit and Function:			
Salaries and Expenses			
<i>Decision Unit: Fugitive Apprehension</i>			
<i>International</i>	\$1.359	\$1.553	
<i>Investigative</i>	\$134.569	\$153.746	
Total, Fugitive Apprehension	\$135.928	\$155.299	
<i>Decision Unit: Judicial and Courthouse Security</i>			
<i>Prosecutions</i>	\$175.877	\$195.139	
Total, Judicial and Courthouse Security	\$175.877	\$195.139	
<i>Decision Unit: Prisoner Security and Transportation</i>			
<i>Prosecutions</i>	\$84.818	\$89.207	
Total, Prisoner Security and Transportation	\$84.818	\$89.207	
<i>Decision Unit: Tactical Operations</i>			
<i>Harm Reduction</i>	\$0.006	\$0.006	
Total, Tactical Operations	\$0.006	\$0.006	
Federal Prisoner Detention			
<i>Decision Unit: Detention Services</i>			
<i>Corrections</i>	\$672.195	\$759.221	
Total, Detention Services	\$672.195	\$759.221	
Total Drug Funding	\$1,068.824	\$1,198.872	
Drug Resources Personnel Summary			
Total FTEs (direct only)	1,210	1,243	
Drug Resources as a Percent of Budget			
Total Agency Budget (in billions)	\$3.8	\$4.1	
Drug Resources Percentage	27.9%	29.6%	

U.S. DEPARTMENT OF JUSTICE

DETAILED ACCOUNTING REPORTS





U.S. Department of Justice
Justice Management Division
Asset Forfeiture Management Staff
145 N St., N.E., Suite 5W.511
Washington, D.C. 20530

**Detailed Accounting Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2023**

On the basis of the Assets Forfeiture Fund (AFF) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, we assert that the AFF system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug control obligations reported by budget decision unit represents the actual obligations derived from the AFF accounting system of record for these Budget Decision Unit.
2. The drug methodology used by the AFF to calculate obligations of budgetary resources by function and budget decision unit is reasonable and accurate in all material respects.
3. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
4. There were no material weaknesses or other findings by independent sources identified which may affect the presentation of drug-related obligations.
5. There were no modifications to the methodology used to report drug control resources.
6. The data presented are associated with obligations against a financial plan that did not require revision for reprogramming's or transfers during FY 2023.
7. AFF did not have any ONDCP Fund Control Notices issued in FY 2023.

PETER MAXEY

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MAXEY
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Peter M. Maxey, Director,
Asset Forfeiture Management Staff

Date

**U.S. Department of Justice
Assets Forfeiture Fund
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2023
(Dollars in Millions)**

	FY 2023 Actual Obligations
Drug Resources by Budget Decision Unit and Function:	
Decision Unit #1: Asset Forfeiture	
Investigations	\$ 142.65
State and Local Assistance	76.33
Total Asset Forfeiture	\$ 218.98
Total Obligations	\$ 218.98
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ -
Organized Crime Drug Enforcement Task Force (OCDETF) Resources	\$ -

**U.S. Department of Justice
Assets Forfeiture Fund
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2023**

Disclosure 1: Drug Methodology

The Assets Forfeiture Fund (AFF) was established to be a repository of the proceeds of forfeiture and to provide funding to cover the costs associated with forfeiture. These costs include, but are not limited to; seizing, evaluating, maintaining, protecting, and disposing of an asset. Public Law 102-393, referred to as the 1993 Treasury Appropriations Act, amended title 28 U.S.C. 524 (c) and enacted new authority for the AFF to pay for “overtime, travel, fuel, training, equipment, and other similar costs of state or local law enforcement officers that are incurred in a joint law enforcement operation with a Federal law enforcement agency participating in the Fund.” Such cooperative efforts have significant potential to benefit Federal, state, and local law enforcement efforts. The Department of Justice supports state and local assistance through the allocation of Asset Forfeiture Program (AFP) monies, commonly referred to as Joint Law Enforcement Program Operations Expenses. All AFP funded drug investigative monies for the Drug Enforcement Administration (DEA) and Organized Crime Drug Enforcement Task Forces (OCDETF) are allocated in the following program operations expenses: Investigative Costs Leading to Seizure, Awards Based on Forfeiture, Contracts to identify Assets, Special Contract Services, and Case Related Expenses. The funding provided for these program expenses are identified below and aid in the process of perfecting forfeiture.

Joint Law Enforcement Operations – These expenses are for the various costs incurred by state and local law enforcement officers participating in joint law enforcement operations with a federal agency participating in the fund.

Investigative Costs Leading to Seizure – These expenses are for certain investigative techniques that are used for drug related seizures.

Awards Based on Forfeiture – These expenses are for the payment of awards for information or assistance leading to a civil or criminal forfeiture.

Contracts to Identify Assets – These expenses are incurred in the effort of identifying assets by accessing commercial database services. Also included in this section is the procurement of contractor assistance needed to trace the proceeds of crime into assets subject to forfeiture.

Special Contract Services – These expenses are for contract services that support services directly related to the processing, data entry, and accounting for forfeiture cases.

Case Related Expenses – These are expenses incurred in connection with normal forfeiture proceedings. They include fees, advertising costs, court reporting and deposition fees, expert

witness fees, courtroom exhibit costs, travel, and subsistence costs related to a specific proceeding. If the case involves real property, the costs to retain attorneys or other specialists under state real property law are also covered. In addition, the Deputy Attorney General may approve expenses for retention of foreign counsel.

All AFF accounting information is derived from the Unified Financial Management System. Obligations that are derived by this system reconcile with the enacted appropriations and carryover balance.

Disclosure 2: Methodology Modifications

There have been no changes to the drug methodology from the previous year. The drug methodology disclosed has been consistently applied from prior years.

Disclosure 3: Material Weaknesses or Other Findings

For the FY 2023 Financial Statements Audit, the Assets Forfeiture Fund (AFF)/Seized Asset Deposit Fund (SADF) received an unmodified audit opinion, with one significant deficiency for improvements needed in controls over seized property and forfeiture revenue. Specifically, management was in the process of drafting the final chapters of a financial management guide that would provide more specific policies and procedures related to accounting for seized property and forfeiture revenue, but it was still not completed as of September 30, 2023. Also, the significant deficiency cited “management’s planned enhancements to preventive controls at the participating agency level and monitoring controls to identify final forfeiture orders and record the related revenue in the proper fiscal year were not fully implemented as of September 30, 2023.”

To mitigate this finding:

- AFMS will publish the last two chapters of the Asset Forfeiture Financial and Administrative Guide before the end of January 2024. Chapter 8 specifically addresses the requirement for forfeiture decisions to be recorded in CATS within the fiscal quarter in which the decision was made. It also addresses the timeframes for disposal of forfeited assets, including the deposit of forfeited asset proceeds into the AFF and the recognition of revenue. Further, AFMS will work with the participating agencies to identify the legal triggers for seizures for evidence and forfeiture, clearly define the seizure date for AFF/SADF reporting purposes and issue policy memorandums to the AFP’s participating agencies defining the seizure and forfeiture date to be recorded in CATS. In addition, AFMS will formalize the process for the participating agencies to elevate prior year transactions so appropriate accounting procedures can be determined for those transactions prior to them being entered into CATS.
- AFMS will also develop additional review procedures to address emerging data consistency and compliance issues, provide results to participating agencies, and ensure corrections are made when needed during the fiscal quarter appropriate to the transaction.
- AFMS will clearly document the steps taken to perform the analysis of risk over potential out-of-period revenue transactions, the criteria used and population coverage of transactions selected for further review, the steps taken to perform the analysis, clearly defined

categories into which the transactions are classified, characteristics of a transaction requiring supplemental information from the appropriate participating agency in order to make a determination of whether the transaction is in-period or out-of-period, characteristics of a true out-of-period transaction, and an explanation of the results of the analysis. AFMS will use these results to determine the materiality and impact on current year and applicable prior years' financial statements and, if material, what actions will be taken to correct misstatements; and

- AFMS will work with the participating agencies to identify the correct date for seizure records in CATS. AFMS will review digital assets with no activity over a year or more and determine values recorded in CATS are accurate and comply with policy regarding the correct date of seizure for assets. AFMS will also develop testing to ensure that all participating agencies are identifying and recording seizure dates consistently and that digital assets are valued correctly.

Disclosure 4: Reprogramming's or Transfers

There were no reprogramming's or transfers that affected drug-related budgetary resources.



U.S. Department of Justice

Bureau of Alcohol, Tobacco,
Firearms and Explosives

Assistant Director
Washington, DC

**Detailed Accounting Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2023**

On the basis of the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, we assert that the ATF system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug control obligations are consistent with the application of the approved methodology for calculating drug control funding against the ATF's accounting system of record for this Budget Decision Unit.
2. The drug methodology used by the ATF to calculate obligations of budgetary resources by function and budget decision unit is reasonable and accurate in all material respects.
3. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
4. There were no material weaknesses or other findings by independent sources identified which may affect the presentation of drug-related obligations.
5. There were no modifications to the methodology used to report drug control resources.
6. The data presented are associated with obligations against a financial plan that did not require revision for reprogrammings or transfers during FY 2023.
7. The ATF did not have any ONDCP Fund Control Notices issued in FY 2023.

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Francis H. Frandé
Chief Financial Officer

1.18.2024

Date

U.S. Department of Justice
Bureau of Alcohol, Tobacco, Firearms and Explosives
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2023
(Dollars in Millions)

	FY 2023 Actual Obligations
Drug Resources by Budget Decision Unit and Function:	
Decision Unit #1: Law Enforcement Operations	
Harm Reduction	\$ 0.07
Investigations	44.44
Total Law Enforcement Operations	\$ 44.51
Total Obligations	\$ 44.51
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ 0.25
Organized Crime Drug Enforcement Task Force (OCDETF) Resources	\$ 12.65

**U.S. Department of Justice
Bureau of Alcohol, Tobacco, Firearms and Explosives
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2023**

Disclosure 1: Drug Methodology

The Bureau of Alcohol, Tobacco, Firearms and Explosive (ATF) does not receive a specific appropriation for drug-related work relative to the National Drug Control Strategy (Strategy). However, the ATF does contribute to the Strategy through its mission to address violent firearms crime by drug offenders in American communities.

To quantify how the ATF supports the Strategy, the total number of cases involving a drug or narcotics charge identified in the ATF's case management system are divided by the total number of actual cases to arrive at a ratio of criminal investigations with a drug or narcotics nexus. Cases with drug attributes include charges filed under 18 USC 922(g)(3); 18 USC 924(c); 18 USC 922(d)(3); narcotics violations (Federal/State); 21 USC 844(a); 21 USC 846 and several other provisions related to narcotics crimes to derive the drug nexus ratio. Further, the ATF factors in drug charges as a percentage of all charges in drug-related cases. Since many cases involve criminal possession and use of firearms, illegal firearms trafficking, and gang-related violent crime, many offenders and gang members arrested are often in possession of illegal drugs or narcotics. While not the ATF's primary mission, the seizure of these drugs/narcotics and the filing of criminal charges under the drug statutes do support the Strategy.

Disclosure 2: Methodology Modifications

There have been no changes in the ATF's Drug Methodology.

Disclosure 3: Material Weaknesses or Other Findings

ATF was included in the Department of Justice (DOJ) consolidated audit and did not receive a separate financial statements audit. The DOJ's consolidated FY 2023 *Independent Auditor's Report* revealed no material weaknesses or significant deficiencies directed to ATF. Additionally, the Department's assessment of risk and internal control in FY 2023 conducted in accordance with OMB Circular A-123 did not identify any findings which may materially affect the presentation of prior year drug-related obligations data.

Disclosure 4: Reprogrammings or Transfers

There were no reprogrammings or transfers related to drug-related budgetary resources.

Disclosure 5: Other Disclosures

The ATF has no other disclosures related to drug-related obligations, data or methodology.



U.S. Department of Justice

Criminal Division

Office of Administration

Washington, D.C. 20530

**Detailed Accounting Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2023**

On the basis of the Criminal Division (CRM) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, we assert that the CRM system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug control obligations are consistent with the application of the approved methodology for calculating drug control funding against CRM's accounting system of record for this Budget Decision Unit.
2. The drug methodology used by CRM to calculate obligations of budgetary resources by function and budget decision unit is reasonable and accurate in all material respects.
3. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
4. There were no material weaknesses or other findings by independent sources identified which may affect the presentation of drug-related obligations.
5. There were no modifications to the methodology used to report drug control resources.
6. The data presented are associated with obligations against a financial plan that did not require revision for reprogrammings or transfers during FY 2023.
7. CRM did not have any ONDCP Fund Control Notices issued in FY 2023.

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1/18/2023

Stacie Bass, Chief Operating Officer

Date

U.S. Department of Justice
Criminal Division
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2023
(Dollars in Millions)

	FY 2023 Actual Obligations
Drug Resources by Budget Decision Unit and Function:	
Decision Unit: Enforcing Federal Criminal Laws	
Prosecution	\$ 45.01
Total Enforcing Federal Criminal Laws	\$ 45.01
Total Obligations	\$ 45.01

**U.S. Department of Justice
Criminal Division
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2023**

Disclosure 1: Drug Methodology

The Criminal Division (CRM) develops, enforces, and supervises the application of all Federal criminal laws except those specifically assigned to other divisions. In executing its mission, the CRM dedicates specific resources in support of the National Drug Control Strategy that focus on disrupting domestic drug trafficking and production and strengthening international partnerships. CRM's drug budget is the funding available for the Division's drug-related activities. The CRM Sections and Offices contributing to this budget are:

- Appellate Section (APP)
- Computer Crimes and Intellectual Property Section (CCIPS)
- Capital Case Section (CCS)
- International Criminal Investigative Training Assistance Program (ICITAP)
- Money Laundering and Asset Recovery Section (MLARS)
- Narcotic and Dangerous Drug Section (NDDS)
- Office of Enforcement Operations (OEO)
- Office of International Affairs (OIA)
- Office of Overseas Prosecutorial Development, Assistance and Training (OPDAT)
- Office of Policy and Legislation (OPL)
- Public Integrity Section (PIN)
- Violent Crime and Racketeering Section (VICAR)

Since CRM's accounting system, Department of Justice's (DOJ's) Unified Financial Management System (UFMS), does not track obligation and expenditure data by ONDCP's drug functions, CRM's drug resources figures are derived by estimating the level of involvement of each Division component in drug-related activities. Each component is required to estimate the percentage of work/time that is spent addressing drug-related issues. This percentage is then applied against each component's overall resources to develop an estimate of resources dedicated to drug-related activities. Component totals are then aggregated to determine the Division total. For FY 2023, the Division's drug resources as a percentage of its overall actual obligations were 21.0%.

Data – All accounting information for CRM is derived from DOJ's Unified Financial Management System (UFMS).

Financial Systems – UFMS is DOJ's financial system that provides CRM with obligation data. Obligations in this system can also be reconciled with the enacted appropriation.

Disclosure 2: Methodology Modifications

No modifications were made to the methodology from the prior year.

Disclosure 3: Material Weaknesses or Other Findings

The Criminal Division (CRM) is a component within the DOJ Offices, Boards and Divisions (OBDs). For FY 2023, the OBDs were included in the DOJ consolidated audit and did not receive a separate financial statements audit. The Fiscal Year 2023 audit resulted in an unmodified opinion on the financial statements. The DOJ's consolidated FY 2023 Independent Auditor's Report revealed no material weaknesses or significant deficiencies directed to the Criminal Division. Additionally, the Department's assessment of risk and internal control in FY 2023 conducted in accordance with OMB Circular A-123 did not identify any findings which may materially affect the presentation of prior year drug-related obligations data. The Criminal Division is a component within the DOJ Offices, Boards and Divisions (OBDs)

Disclosure 4: Reprogrammings or Transfers

No reprogrammings or transfers occurred that affected the CRM's drug-related budgetary resources.



U. S. Department of Justice
Drug Enforcement Administration

www.dea.gov

Detailed Accounting Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2023

On the basis of the Drug Enforcement Administration (DEA) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, we assert that the DEA system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug control obligations reported by budget decision unit represents the actual obligations derived from the DEA's accounting system of record for these Budget Decision Units.
2. The drug methodology used by the DEA to calculate obligations of budgetary resources by function and budget decision unit is reasonable and accurate in all material respects.
3. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
4. There were no material weaknesses or other findings by independent sources identified which may affect the presentation of drug-related obligations.
5. There were no modifications to the methodology used to report drug control resources.
6. The data presented are associated with obligations against a financial plan that was revised during the fiscal year to properly reflect the changes, including ONDCP's approval for reprogrammings and transfers affecting drug-related resources in excess of \$5 million or 10 percent of a specific program.
7. DEA did not have any ONDCP Fund Control Notices issued in FY 2023.

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Jeffrey Rashap, Deputy Assistant Administrator Date

U.S. Department of Justice
Drug Enforcement Administration
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2023
(Dollars in Millions)

Drug Resources by Budget Decision Unit and Function:	FY 2023 Actual Obligations
Decision Unit #1: Diversion Control Fee Account	
Intelligence	\$ 21.87
Investigations	536.61
Prevention	3.42
Harm Reduction	0.02
Total Diversion Control Fee Account	\$ 561.92
Decision Unit #2: Domestic Enforcement	
Intelligence	\$ 157.77
Investigations	2,000.03
Prevention	5.50
Harm Reduction	0.15
Total Domestic Enforcement	\$ 2,163.45
Decision Unit #3: International Enforcement	
Intelligence	\$ 26.12
International	452.34
Prevention	-
Harm Reduction	-
Total International Enforcement	\$ 478.46
Decision Unit #4: State and Local Assistance	
State and Local Assistance	\$ 9.89
Total State and Local Assistance	\$ 9.89
Total Obligations	\$ 3,213.72
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ 18.15
Organized Crime Drug Enforcement Task Force (OCDETF) Resources	\$ 193.52

**U.S. Department of Justice
Drug Enforcement Administration
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2023**

Disclosure 1: Drug Methodology

The mission of the Drug Enforcement Administration (DEA) is to enforce the controlled substances laws and regulations of the United States and to bring to the criminal and civil justice system of the United States or any other competent jurisdiction, those organizations, and principal members of organizations, involved in the growing, manufacture, or distribution of controlled substances appearing in or destined for illicit traffic in the United States; and to recommend and support non-enforcement programs aimed at reducing the availability of illicit controlled substances on the domestic and international markets. In carrying out its mission, the DEA is the lead agency responsible for the development of the overall Federal drug enforcement strategy, programs, planning, and evaluation. The DEA's primary responsibilities include:

- Investigation and preparation for prosecution of major violators of controlled substances laws operating at interstate and international levels;
- Management of a national drug intelligence system in cooperation with Federal, state, local, and foreign officials to collect, analyze, and disseminate strategic and operational drug intelligence information;
- Seizure and forfeiture of assets derived from, traceable to, or intended to be used for illicit drug trafficking;
- Enforcement of the provisions of the Controlled Substances Act and the Chemical Diversion and Trafficking Act as they pertain to the manufacture, distribution, and dispensing of legally produced controlled substances and chemicals;
- Coordination and cooperation with Federal, state and local law enforcement officials on mutual drug enforcement efforts and enhancement of such efforts through exploitation of potential interstate and international investigations beyond local or limited Federal jurisdictions and resources;
- Coordination and cooperation with other Federal, state, and local agencies, and with foreign governments, in programs designed to reduce the availability of illicit abuse-type drugs on the United States market through non-enforcement methods such as crop eradication, crop substitution, and training of foreign officials;
- Responsibility, under the policy guidance of the Secretary of State and U.S. Ambassadors, for all programs associated with drug law enforcement counterparts in foreign countries;
- Liaison with the United Nations, Interpol, and other organizations on matters relating to international drug control programs; and

**U.S. Department of Justice
Drug Enforcement Administration
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2023**

- Supporting and augmenting U.S. efforts against terrorism by denying drug trafficking and/or money laundering routes to foreign terrorist organizations, as well as the use of illicit drugs as barter for munitions to support terrorism.

The accompanying Table of Drug Control Obligations was prepared in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, showing function and decision unit. The table represents obligations incurred by the DEA for drug control purposes and reflects one hundred percent of the DEA's mission.

Since the DEA's accounting system, the Unified Financial Management System (UFMS), does not track obligation and expenditure data by ONDCP's drug functions, the DEA uses Managerial Cost Accounting (MCA), a methodology approved by ONDCP to allocate obligations tracked in DEA's appropriated accounts and decision units to ONDCP's drug functions. The Salaries and Expense appropriated account is divided into three decision units, Domestic Enforcement, International Enforcement, and State and Local Assistance. The Diversion Control Fee Account (DCFA) is fee funded by Registrants and covers the full costs of DEA's Diversion Control Program's operations. Thus, the total DCFA cost is tracked and reported as a decision unit by itself to distinguish it from the appropriated S&E account. Although not appropriated funding, the DCFA as authorized by Congress is subject to all rules and limitations associated with Appropriations Law.

Data: *All accounting data for the DEA are maintained in UFMS. UFMS tracks obligation and expenditure data by a variety of attributes, including fund type, allowance center, decision unit and object class. One hundred percent of the DEA's efforts are related to drug enforcement.*

Financial Systems: *UFMS is the information system the DEA uses to track obligations and expenditures. Obligations derived from this system can also be reconciled against enacted appropriations and carryover balances.*

Managerial Cost Accounting: *The DEA uses allocation percentages generated by MCA to allocate resources associated with the DEA's four decision units to ONDCP's drug functions. The MCA model, using an activity-based costing methodology, provides the full cost of the DEA's mission outputs (performance costs). The table below shows the allocation percentages based on the DEA's MCA data.*

**U.S. Department of Justice
Drug Enforcement Administration
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2023**

The DEA Budget Decision Unit	Allocation	ONDCP Function
Diversions Control Fee Account	3.89%	Intelligence
	95.50%	Investigations
	0.61%	Prevention
	0.00%	Harm Reduction
Domestic Enforcement	7.29%	Intelligence
	92.45%	Investigations
	0.25%	Prevention
	0.01%	Harm Reduction
International Enforcement	5.46%	Intelligence
	94.54%	International
	0.00%	Prevention
	0.00%	Harm Reduction
State and Local Assistance	100.00%	State and Local Assistance

Decision Units: One hundred percent of the DEA’s total obligations by decision unit are associated with drug enforcement. This total is reported and tracked in UFMS.

Full Time Equivalent (FTE): One hundred percent of the DEA FTEs are dedicated to drug enforcement efforts. The DEA’s Direct FTE total for FY 2023 including Salaries & Expenses (S&E) and Diversions Control Fee Account (DCFA) appropriations, was 7,979 through pay period 19, ending September 23, 2023.

Transfers and Reimbursements: High Intensity Drug Trafficking Area (HIDTA) transfers and reimbursable obligations are excluded from the DEA’s Table of Drug Control Obligations since they are reported by other sources.

Disclosure 2: Methodology Modifications

The DEA’s method for tracking drug enforcement resources has not been modified from the prior year methodology. The DEA uses current MCA data to allocate FY 2023 obligations from four decision units to ONDCP’s drug functions.

**U.S. Department of Justice
Drug Enforcement Administration
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2023**

Disclosure 3: Material Weaknesses or Other Findings

DEA was included in the Department of Justice (DOJ) consolidated audit and did not receive a separate financial statements audit. The DOJ's consolidated FY 2023 Independent Auditor's Report revealed no material weaknesses or significant deficiencies directed to DEA.

Disclosure 4: Reprogrammings or Transfers

The DEA received five transfers during FY 2023 (see the attached Table of FY 2023 Reprogrammings and Transfers) with individual transfer amounts that matched or exceeded the \$5M or 10 percent of a specific program threshold. Three transfers were internal from DEA's prior year funded unobligated balances to DEA's S&E No Year account for a total of **\$58,921,925.00**. DEA received one transfer from HIDTA that met the reporting threshold, in the amount of **\$15,333,229.00** and one interagency transfer from the Spectrum Relocation Fund (SRF) in the amount of **\$7,967,438.00** to DEA's Spectrum fund. DEA did not have a reprogramming in FY 2023. Transfers under the Drug Resources by Function section in the Table of FY 2023 Reprogrammings and Transfers are based on the same MCA allocation percentages as the Table of Drug Control Obligations.

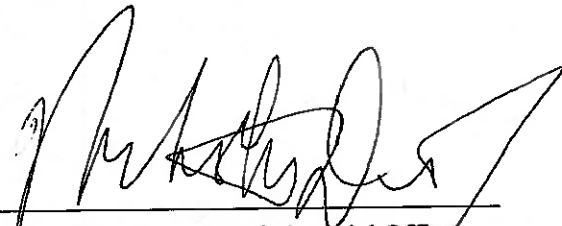
**U.S. Department of Justice
Drug Enforcement Administration
Detailed Accounting Report
Table of Reprogrammings or Transfers
For Fiscal Year Ended September 30, 2023
(Dollars in Millions)**

Drug Resources by Budget Decision Unit and Function:	Reprogrammings	Transfers-in	Transfers-out	Total
Decision Unit #1: Domestic Enforcement				
Intelligence	\$ -	\$ 3.99	\$ -	\$ 3.99
Investigations	\$ -	\$ 50.65	\$ -	\$ 50.65
Prevention	-	0.14	-	\$ 0.14
Harm Reduction	-	-	-	-
Total Domestic Enforcement	\$ -	\$ 54.78	\$ -	\$ 54.78
Decision Unit #2: International Enforcement				
Intelligence	\$ -	\$ 0.66	\$ -	\$ 0.66
Investigations	-	11.45	-	\$ 11.45
Prevention	-	-	-	\$ -
Harm Reduction	-	-	-	-
Total International Enforcement	\$ -	\$ 12.11	\$ -	\$ 12.11
Decision Unit #3: State and Local Assistance				
State and Local Assistance	\$ -	\$ -	\$ -	\$ -
Total State and Local Assistance	\$ -	\$ -	\$ -	\$ -
Total Funding	\$ -	\$ 66.89	\$ -	\$ 66.89
High-Intensity Drug Trafficking Area (HIDTA) Transfer	\$ -	\$ 15.33	\$ -	\$ 15.33
Organized Crime Drug Enforcement Task Force (OCDETF)	\$ -	\$ -	\$ -	\$ -

**Federal Bureau of Investigation
Detailed Accounting Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2023**

On the basis of the Federal Bureau of Investigation's (FBI) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, we assert that the FBI's system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug control obligations are consistent with the application of the approved methodology for calculating drug control funding against the FBI's accounting system of record for these Budget Decision Units.
2. The drug methodology used by the FBI to calculate obligations of budgetary resources by function and budget decision unit is reasonable and accurate in all material respects.
3. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
4. There were no material weaknesses or other findings by independent sources identified which may affect the presentation of drug-related obligations.
5. There were no modifications to the methodology used to report drug control resources.
6. The data presented are associated with obligations against a financial plan that did not require revision for reprogrammings or transfers during FY 2023.
7. FBI did not have any ONDCP Fund Control Notices issued in FY 2023.



Nicholas Dimos, Chief Financial Officer

1-18-24

Date

U.S. Department of Justice
Federal Bureau of Investigation
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2023
(Dollars in Millions)

	FY 2023 Actual Obligations
Drug Resources by Budget Decision Unit and Function:	
Decision Unit #1: Intelligence	
Intelligence	\$ 10.64
Total Intelligence	\$ 10.64
Decision Unit #2: Criminal Enterprises and Federal Crimes	
Investigations	\$ 157.53
Harm Reduction	\$ 0.02
Total Criminal Enterprises and Federal Crimes	\$ 157.55
Total Obligations	\$ 168.19
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ 1.69
Organized Crime Drug Enforcement Task Force (OCDETF) Resources	\$ 132.02

**U.S. Department of Justice
Federal Bureau of Investigation
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2023**

Disclosure 1: Drug Methodology

The FBI's resources that are scored to the National Drug Control Strategy include three priority initiatives within the Criminal Program: Transnational Organized Crime - Western Hemisphere, Joint Criminal Opioid Darknet Enforcement (JCODE), and the Prescription Drug Initiative (PDI). The total obligations for each priority initiative are calculated based on a percentage of resources from the FBI's Transnational Organized Crime - Eastern Hemisphere (TOC-E), Transnational Crime - Western Hemisphere (TOC-W), and Healthcare Fraud (HCF) programs. The total obligations from each of the above listed programs are pulled from the FBI's Unified Financial Management System (UFMS). Non-personnel funding is determined by programmatic requirements and was calculated by evaluating both the allocated resources to these three initiatives, as well as the proportion of the criminal program's investigative and intelligence efforts dedicated to drug control. Total obligations for the three programs are multiplied by the percentage of the total programmatic resources that are scored to the National Drug Control Strategy. The applied percentages are determined by the number of open cases, within the TOC-E, TOC-W, and Health Care Fraud programs that are drug related. Personnel resources are calculated based on the FBI's actual personnel time utilization, often referred to as Time Utilization and Record Keeping (TURK). Full-Time Equivalents (FTE) are used to quantify employment as a function of hours worked during a fiscal year and the data comes from payroll processed at the National Finance Center. The payroll FTE was reported by program and subprogram for Field Offices using an activity-based costing methodology incorporating both HR data and (TURK) data. The resources reported as "Intelligence" represent the resources that are scored to the Intelligence decision unit which include FBI intelligence activities focused on strategic, tactical, and network analysis; training, outreach, and collaboration; and tool development. The "Investigative" resources represent budgetary resources that are scored to the Criminal Enterprises and Federal Crimes decision unit.

Disclosure 2: Methodology Modifications

The FBI does not have any modifications to the methodology to report.

Disclosure 3: Material Weaknesses or Other Findings

The FBI does not have any material weaknesses or other findings to report.

Disclosure 4: Reprogrammings or Transfers

The FBI does not have any reprogrammings or transfers to report.

Disclosure 5: Other Disclosures

The FBI does not have any other disclosures to report.



U.S. Department of Justice
Federal Bureau of Prisons

Central Office

Washington, DC 20534

**U.S. Department of Justice
Federal Bureau of Prisons
Detailed Accounting Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2023**

On the basis of the Federal Bureau of Prisons (BOP) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, we assert that the BOP system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug control obligations are consistent with the application of the approved methodology for calculating drug control funding against the BOP's accounting system of record for these Budget Decision Units.
2. The drug methodology used by the BOP to calculate obligations of budgetary resources by function and budget decision unit is reasonable and accurate in all material respects.
3. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
4. All material weaknesses or other findings by independent sources, or other known weaknesses, including those identified in the Agency's Annual Statement of Assurance, which may affect the presentation of drug-related obligations have been disclosed.
5. There were no modifications to the methodology used to report drug control resources.
6. The data presented are associated with obligations against a financial plan that was revised during the fiscal year to properly reflect the changes, including ONDCP's approval for reprogrammings and transfers affecting drug-related resources in excess of \$5 million or 10 percent of a specific program or account.
7. BOP did not have any ONDCP Fund Control Notices issued in FY 2023.

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Loneryl Burns, Acting Chief Financial
Officer

Date

U.S. Department of Justice
Federal Bureau of Prisons
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2023
(Dollars in Millions)

	FY 2023 Actual Obligations
Drug Resources by Budget Decision Unit and Function:	
Decision Unit #1: Inmate Care and Programs	
Treatment	\$ 92.40
Corrections	1,458.93
Harm Reduction	0.26
Total Inmate Care and Programs	\$ 1,551.59
Decision Unit #2: Security/Management and Administration	
Corrections	\$ 1,882.48
Total Security/Management and Administration	\$ 1,882.48
Decision Unit #3: Contract Confinement	
Treatment	\$ 113.51
Corrections	222.77
Total Contract Confinement	\$ 336.28
Decision Unit #4: New Construction	
Corrections	\$ 212.04
Total New Construction	\$ 212.04
Decision Unit #4: Modernization and Repair	
Corrections	\$ 83.89
Total Modernization and Repair	\$ 83.89
Total Obligations	\$ 4,066.28
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ -
Organized Crime Drug Enforcement Task Force (OCDETF) Resources	\$ -

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Federal Bureau of Prisons
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For Fiscal Year Ended September 30, 2023**

Disclosure 1: Drug Methodology

The mission of the Federal Bureau of Prisons (BOP) is to protect society by confining offenders in the controlled environments of prisons and community-based facilities that are safe, humane, cost-efficient, appropriately secure, and which provide work and other self-improvement opportunities to assist offenders in becoming law-abiding citizens.

The BOP's drug resources are divided into two functions: 1) Treatment; and 2) Corrections.

Treatment Function Obligations are calculated by totaling, actual amount obligated (100%) for Drug Treatment Functions, which includes: Drug Program Screening and Assessment; Drug Abuse Education; Non-Residential Drug Abuse Treatment; Residential Drug Abuse Treatment; and Community Transitional Drug Abuse Treatment. The treatment obligations for Community Transitional Drug Treatment are captured in Contract Confinement Decision unit, where, as all other programs are included in Inmate Care and Program Decision Unit.

Correction Function Obligations are calculated by totaling, all BOP Direct Obligations, subtracting Treatment Functions obligations from it and applying drug percentage to these obligations. Drug percentage is the percentage of inmates sentenced for drug-related crimes (44.3%).

The Table of Drug Control Obligations was prepared in accordance with the Office of National Drug Control Policy (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021. The table represents obligations incurred by the BOP for drug control purposes. The amounts are net of all reimbursable agreements.

Data - All accounting information for the BOP is derived from the Department of Justice (DOJ) Unified Financial Management System (UFMS).

Financial Systems - The UFMS is the DOJ financial system that provides BOP obligation data. Obligations in this system can also be reconciled with the enacted appropriation and carryover balances.

Disclosure 2: Methodology Modifications

The overall methodology to calculate drug control obligations has not been changed from the prior year (FY 2022).

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Federal Bureau of Prisons
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For Fiscal Year Ended September 30, 2023**

Disclosure 3: Material Weaknesses or Other Findings

BOP was included in the Department of Justice (DOJ) consolidated audit and did not receive a separate financial statements audit. The DOJ's consolidated FY 2023 Independent Auditor's Report includes a material weakness that is attributed to the BOP relating to the timely recording of accounts payable accruals and related non-personnel expenses, the de-obligation of funds on certain contracts, and adjustments to property.

The BOP will continue to develop, enhance, and document our processes and procedures necessary to execute effective internal controls. The BOP will assess critical reports necessary to support validation of effective financial controls and ensure key personnel are properly trained to perform key roles, address risk and support the internal control system.

Disclosure 4: Reprogrammings or Transfers

BOP's FY 2023 obligations include all approved transfers and there was a reprogramming. (see the attached Table of Reprogrammings and Transfers). In FY 2023, there was a transfer of \$91 million from the BOP's S&E funds to Health and Human Services for Public Health Service (PHS). There was also a reprogramming of \$246 million within the BOP's S&E funds, of which \$108 million of this is related to the drug budget.

U.S. Department of Justice
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Table of Reprogrammings or Transfers
For Fiscal Year Ended September 30, 2023
(Dollars in Millions)

Drug Resources by Budget Decision Unit and Function:	Reprogrammings	Transfers-in	Transfers-out	Total
Decision Unit #1: Inmate Care and Programs				
Corrections	\$ 108.98	\$ 40.31	\$ (40.31)	\$ 108.98
Total Inmate Care and Programs	\$ 108.98	\$ 40.31	\$ (40.31)	\$ 108.98
Decision Unit #2: Security/Management and Administration				
Corrections	\$ (93.03)	\$ -	\$ -	\$ (93.03)
Total Security/Management and Administration	\$ (93.03)	\$ -	\$ -	\$ (93.03)
Decision Unit #3: Contract Confinement				
Corrections	\$ (15.95)	\$ -	\$ -	\$ (15.95)
Total Contract Confinement	\$ (15.95)	\$ -	\$ -	\$ (15.95)
Total Funding	\$ -	\$ 40.31	\$ (40.31)	\$ -
High-Intensity Drug Trafficking Area (HIDTA) Transfer	\$ -	\$ -	\$ -	\$ -
Organized Crime Drug Enforcement Task Force (OCDETF)	\$ -	\$ -	\$ -	\$ -



Washington, D.C. 20531

**Detailed Accounting Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2023**

On the basis of the Office of Justice Programs (OJP) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, we assert that the OJP system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug control obligations are consistent with the application of the approved methodology for calculating drug control funding against the OJP's accounting system of record for these Budget Decision Units.
2. The drug methodology used by the OJP to calculate obligations of budgetary resources by function and budget decision unit is reasonable and accurate in all material respects.
3. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
4. There were no material weaknesses or other findings by independent sources identified which may affect the presentation of drug-related obligations.
5. The modifications to the methodology used to report drug control resources were approved by ONDCP.
6. The data presented are associated with obligations against a financial plan that was revised during the fiscal year to properly reflect the changes, including ONDCP's approval for reprogrammings and transfers affecting drug-related resources in excess of \$5 million or 10 percent of a specific program.
7. OJP did not have any ONDCP Fund Control Notices issued in FY 2023.

**RACHEL
JOHNSON**

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RACHEL JOHNSON
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Rachel Johnson,
Chief Financial Officer

January 18, 2024

Date

U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2023
(Dollars in Millions)

Drug Resources by Budget Decision Unit and Function:	FY 2023 Actual Obligations ^{1/}
Decision Unit #1: Regional Information Sharing System Program	
State and Local Assistance	\$ 15.42
Total, Regional Information Sharing System Program	\$ 15.42
Decision Unit #2: Drug Court Program	
Treatment	\$ 59.87
Harm Reduction	\$ 3.80
Recovery	\$ 26.61
Prevention	\$ 4.75
Total, Drug Court Program	\$ 95.03
Decision Unit #3: Justice and Mental Health Collaboration Program	
State and Local Assistance	\$ 0.59
Treatment	\$ 6.95
Harm Reduction	\$ 1.27
Recovery	\$ 0.98
Total, Justice and Mental Health Collaboration Program	\$ 9.79
Decision Unit #4: Residential Substance Abuse Treatment Program	
Treatment	\$ 30.97
Harm Reduction	\$ 1.24
Recovery	9.08
Total, Residential Substance Abuse Treatment Program	\$ 41.29
Decision Unit #5: Harold Rogers' Prescription Drug Monitoring Program	
State and Local Assistance	\$ 39.62
Total, Prescription Drug Monitoring Program	\$ 39.62
Decision Unit #6: Second Chance Act Program	
State and Local Assistance	\$ 1.14
Treatment	\$ 26.24
Harm Reduction	\$ 3.42
Recovery	\$ 35.53
Total, Second Chance Act Program	\$ 66.34

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Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2023
(Dollars in Millions)

Drug Resources by Budget Decision Unit and Function:	FY 2023 Actual Obligations ^{1/}
Decision Unit #7: Project Hope Opportunity Probation with Enforcement (HOPE)	
Treatment	\$ 0.71
Harm Reduction	\$ 1.41
Recovery	\$ 0.71
Total, Project Hope	\$ 2.82
Decision Unit #8: Byrne Criminal Justice Innovation Program	
State and Local Assistance	\$ 0.57
Total, Byrne Criminal Justice Innovation Program	\$ 0.57
Decision Unit #9: Edward Byrne Memorial Justice Assistance Grant Program	
State and Local Assistance	\$ 55.30
Recovery	8.41
Total, Justice Assistance Grant Program	\$ 60.11
Decision Unit #10: Tribal Youth Program	
Treatment	\$ 0.69
Prevention	5.07
Total, Tribal Youth Program	\$ 5.76
Decision Unit #11: Veterans Treatment Courts Program	
State and Local Assistance	\$ 0.62
Treatment	\$ 9.53
Harm Reduction	\$ 8.30
Recovery	\$ 12.30
Total, Veterans Treatment Courts Program	\$ 30.75
Decision Unit #12: Comprehensive Opioid, Stimulant, and Substance Use Program (COSSUP)	
State and Local Assistance	\$ 6.81
Treatment	\$ 44.27
Harm Reduction	\$ 51.08
Recovery	\$ 68.11
Total, COSSUP	\$ 170.28

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Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2023
(Dollars in Millions)

Drug Resources by Budget Decision Unit and Function:	FY 2023 Actual Obligations ^{1/}
Decision Unit #13: Tribal Assistance	
Treatment	\$ 10.85
Recovery	\$ 10.02
Total, Tribal Assistance	\$ 20.87
Decision Unit #14: Forensic Support for Opioid and Synthetic Drug Investigations	
State and Local Assistance	\$ 15.46
Total, Forensic Support	\$ 15.46
Decision Unit #15: Opioid-Affected Youth Initiative	
Treatment	\$ 1.76
Harm Reduction	\$ 0.35
Recovery	\$ 1.06
Prevention	\$ 8.56
Total, Opioid-Affected Youth Initiative	\$ 11.73
Decision Unit #16: Mentoring for Youth Affected by the Opioid Crisis	
Prevention	\$ 17.04
Total, Mentoring for Youth Affected by the Opioid Crisis	\$ 17.04
Total Obligations	\$ 602.89
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ -
Organized Crime Drug Enforcement Task Force (OCDETF) Resources	\$ -

**U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2023**

Disclosure 1: Drug Methodology

The mission of the Office of Justice Programs (OJP) is to provide resources, leadership, and solutions to advance community safety, build community trust, and strengthen the community's role as co-producer of safety and justice. OJP's resources are primarily targeted toward assisting state, local, and tribal governments. In executing its mission, OJP dedicates a significant level of resources to drug-related program activities, which focus on addressing the public safety and justice system-related consequences of substance use disorder through activities such as expanding substance misuse treatment services within the justice system, promoting problem solving courts, diversion programs and other evidence-based responses to individuals with substance use disorder who come into contact with the justice system, supporting community-based efforts to reduce overdose death and provide substance misuse treatment services to justice-system involved individuals and those returning to the community following incarceration, substance use prevention and education, and research and statistics.

In March 2022, OJP and the Office of National Drug Control Policy (ONDCP) established a revised drug budget methodology that would be applied to drug budget reporting starting with the Fiscal Year (FY) 2024 budget cycle. Subsequently, ONDCP requests revisions to the allocation of program funding among the various drug budget function areas after the FY 2022 drug budget attestation was completed. OJP and ONDCP have continued to work on these revisions throughout 2023 and OJP proposed a new methodology which was approved by ONDCP on January 17, 2024. The data presented in this attestation is based on this new methodology.

The Table of Drug Control Obligations was prepared in accordance with the ONDCP Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021. The OJP obligations reported for the FY 2023 attestation reflect the drug budget methodology established by OJP and ONDCP in March 2022 and updated in December 2023 (as noted above).

OJP's Office of the Chief Financial Officer, Budget Formulation and Appropriations Division is responsible for the development and presentation of the annual OJP ONDCP Budget. OJP's FY 2023 drug obligations has a total of 16 decision units identified for the National Drug Control Budget. No new decision units were added in FY 2023 and there have been no further changes in how financial data on OJP's drug-related programs is reported in the Unified Financial Management System (UFMS) since the FY 2022 attestation.

The 16 decision units in FY 2023 include the following:

- Regional Information Sharing System Program
- Drug Court Program
- Justice and Mental Health Collaboration Program

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- Residential Substance Abuse Treatment Program
- Harold Rogers' Prescription Drug Monitoring Program
- Second Chance Act Program
- Project Hope Opportunity Probation with Enforcement (HOPE)
- Byrne Criminal Justice Innovation Program
- Edward Byrne Memorial Justice Assistance Grant Program
- Tribal Youth Program
- Veterans Treatment Courts Program
- Comprehensive Opioid, Stimulant, and Substance Use Program (COSSUP)
- Tribal Assistance (*previously Tribal Courts Program and Indian Alcohol and Substance Abuse Program*)
- Forensic Support for Opioid and Synthetic Drug Investigations
- Opioid-Affected Youth Initiative
- Mentoring for Youth Affected by the Opioid Crisis

In determining the level of resources used in support of these 16 budget decision units, OJP used the following methodology:

Drug Program Obligations by Decision Unit

Data on obligations, as of September 30, 2023, were gathered from DOJ's UFMS. The total obligations presented for OJP are net of funds obligated under the Crime Victims Fund and Public Safety Officers' Benefits Program.

Management and Administration (M&A) Data

M&A funds are assessed at the programmatic level and obligations are obtained from UFMS. The obligation amounts were allocated to each decision unit by applying the relative percentage of Full-Time Equivalents (FTE) assigned to the 16 drug related decision units to the total M&A obligations for OJP.

Functionally, OJP program activities fall under the following functions: State and Local Assistance, Treatment, and Prevention, Recovery and Harm Reduction. To determine the function amount, OJP used an allocation method that was derived from an annual analysis of each program's mission and by surveying program officials. OJP then applied that function allocation percentage to the obligations associated with each decision unit line item.

The Table of Drug Control Obligations amounts were calculated as follows:

Function: OJP's drug-related programs support five drug control budget functions, State and Local Assistance, Treatment, Harm Reduction, Recovery, and Prevention. The data presented in the FY 2023 attestation reflects the interim methodology (discussed above) in its display of which budget

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For Fiscal Year Ended September 30, 2023**

functions supported by each ONDCP drug budget program and how total program funding should be allocated between these functions.

Of the 16 decision units included in this attestation:

- Four decision units (Regional Information Sharing System Program, Harold Rogers' Prescription Drug Monitoring Program, Byrne Criminal Justice Innovation Program, and Forensic Support for Opioid and Synthetic Drug Investigations) are classified as supporting State and Local Assistance activities (100 percent State and Local Assistance).
- One decision unit (Mentoring for Youth Affected by the Opioid Crisis) is classified as supporting Prevention activities (100 percent Prevention).
- The remaining eleven decisions units support a combination of two or more budget function areas as follows:
 - The Drug Courts Program supports Treatment (63 percent), Harm Reduction (4 percent), Recovery (28 percent), and Prevention (5 percent) activities.
 - The Justice and Mental Health Collaboration Program supports State and Local Assistance (6 percent), Treatment (71 percent), Harm Reduction (13 percent), and Recovery (10 percent) activities.
 - The Residential Substance Abuse Treatment Program supports Treatment (75 percent), Harm Reduction (3 percent), and Recovery (22 percent) activities.
 - Within the Second Chance Act Program, 86 percent of total funding is administered by OJP's Bureau of Justice Assistance (BJA), and the remaining 14 percent is administered by the Office of Juvenile Justice and Delinquency Prevention (OJJDP).
 - The funds managed by BJA support State and Local Assistance (2 percent), Treatment (46 percent), Harm Reduction (6 percent), and Recovery (46 percent) activities; and
 - The funds managed by OJJDP support Recovery (100 percent) activities.
 - The Project Hope Opportunity Probation with Enforcement program supports Treatment (25 percent), Harm Reduction (50 percent), and Recovery (25 percent) activities.

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- The Edward Byrne Memorial Justice Assistance Grant Program supports State and Local Assistance (92 percent) and Recovery (8 percent) activities.
- The Tribal Youth Program supports Treatment (12 percent) and Prevention (88 percent) activities.
- Veterans Treatment Courts Program supports State and Local Assistance (2 percent), Treatment (31 percent), Harm Reduction (27 percent), and Recovery (40 percent) activities.
- The Comprehensive Opioid, Stimulant, and Substance Use Program supports State and Local Assistance (4 percent), Treatment (26 percent), Harm Reduction (30 percent), and Recovery (40 percent) activities.
- The Tribal Assistance program supports Treatment (52 percent) and Recovery (48 percent) activities.
- The Opioid-Affected Youth Initiative supports Treatment (15 percent), Harm Reduction (3 percent), Recovery (9 percent), and Prevention (73 percent) activities.

Decision Unit: In accordance with the ONDCP Circulars and OJP’s revised drug budget methodology, 100 percent of the actual obligations for 7 of the 16 budget decision units are included in the Table of Drug Control Obligations.

As specified in the current OJP drug budget methodology:

- Only 37 percent of the actual obligations for the Regional Information Sharing System Program are included;
- Only 22 percent of the actual obligations for the Justice and Mental Health Collaboration Program are included;
- Only 62 percent of the actual obligations administered by the Bureau of Justice Assistance (BJA) and 69 percent of the actual obligations administered by the Office of Juvenile Justice and Delinquency Prevention (OJJDP) under the Second Chance Act are included;
- Only 58 percent of the actual obligations for Project Hope Opportunity Probation with Enforcement are included;
- Only 44 percent of the actual obligations for the Byrne Criminal Justice Innovation are included;
- Only 16 percent of the actual obligations for the Edward Byrne Memorial Justice Assistance Grants Program are included;

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- Only 89 percent of the actual obligations for the Tribal Courts Program and Indian Alcohol and Substance Abuse Program are included;
- Only 30 percent of the actual obligations for the Tribal Youth Program are included; and
- Only 49 percent of total actual obligations for the Paul Coverdell Forensic Science Improvement Grants Program are included to represent the activity under the Forensic Support for Opioid and Synthetic Drug Investigations decision unit.

Disclosure 2: Methodology Modifications

The new methodology used in the FY 2023 DAR fully implements the revised drug-related funding percentages for some of OJP’s drug related programs established in the FY 2022 drug budget methodology agreement and the revised drug budget function and the revised drug control budget function allocations proposed by OJP in January of 2024. (For more details, please see the discussions of “Function” and “Decision Unit” under Disclosure 1.) As noted above, this interim methodology was submitted to ONDCP for review and approval.

The new methodology used in the FY 2023 attestation process implements two sets of changes:

- The new methodology implements the updated percentages of funding scored as drug related for certain OJP drug related programs that were agreed to in the FY 2022 methodology agreement. (These percentages *were not used in the FY 2022 attestation* to ensure that the percentages used in the FY 2022 attestation matched those that OP used in reporting all its FY 2022 data to ONDCP.)

The new methodology implements an updated allocation of program funding among the various drug control budget function areas (including Harm Reduction and Recovery) for certain OJP programs. OJP attempted to implement the budget function allocations agreed to in the FY 2022 methodology agreement during the FY 2022 attestation process. However, OIG and ONDCP decided that these allocations were no longer acceptable to them since drug budget function totals for some programs added up to a number greater than the total funding for those programs. It was ultimately decided to adopt a compromise on the display of funding for the drug control budget functions (as shown in the FY 2022 Attestation) and that OJP and ONDCP would develop a revised system for allocating funding among the drug control budget functions for the OJP programs in question (resulting in the new allocations being implemented in this attestation – see Appendix A).

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Disclosure 3: Material Weaknesses or Other Findings

For FY 2023, OJP was included in the DOJ consolidated financial statements audit and did not receive a separate financial statements audit. The DOJ's consolidated FY 2022 *Independent Auditors' Report* revealed no material weaknesses or significant deficiencies directed at OJP. Additionally, the Department's assessment of risk and internal controls in FY 2023 conducted in accordance with OMB Circular A-123 did not identify any findings which may materially affect the presentation of prior year drug-related obligations data.

Disclosure 4: Reprogrammings or Transfers

In accordance with the ONDCP's Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, OJP has provided the attached Table of Reprogrammings and Transfers. In FY 2023, for the reported decision units and programs, OJP had no reprogrammings, and \$100.95 million and \$113.46 million in drug-related transfers-in and transfers-out, respectively. The transfers-in amounts include OJP's FY 2023 prior-year recoveries associated with the reported budget decision units. The transfers-out amounts reflect the assessments for the 2.0 percent Research, Evaluation, and Statistics (RES) set aside and M&A assessments against OJP programs.

The RES 2.0 percent set-aside was directed by Congress for funds to be transferred to and merged with funds provided to the National Institute of Justice and the Bureau of Justice Statistics to be used for research, evaluation, or statistical purposes. In FY 2023, Congress provided OJP the authority to assess programs for administrative purposes.

Disclosure 5: Other Disclosures

In FY 2023, OJP's drug-related programs were supported by \$56.96 million in unobligated resources carried forward from previous fiscal years. Of this amount, \$32.72 million was rescinded to assist in addressing rescission against OJP's past years' unobligated balances that was included in the Consolidated Appropriations Act of 2023. (For a program-by-program breakdown of carryforward and rescission amounts, please refer to the Funding Crosswalk for Drug Programs table.)

Appendix A
OJP Drug Budget Methodology for FY 2025 President’s Budget Request:
New Drug Budget Program Functions

OJP Drug Budget Program	Amount Scored as Drug-Related – FY 2022 Attestation	Amount Scored as Drug-Related – FY 2023 Attestation	Program Function Alignment – FY 2022 Methodology Agreement	Program Function Alignment – FY 2022 Attestation	Updated Interim Program Function Alignment – FY 2023 Attestation
Regional Information Sharing System Program	35% of total funding scored as drug-related	37% of total funding scored as drug-related	100% State and Local Assistance	100% State and Local Assistance	100% State and Local Assistance
Drug Court Program	100% of total funding scored as drug-related	100% of total funding scored as drug-related	100% Treatment. 100% Recovery	No alignment shown in table – footnotes indicate function area alignments per the FY 2022 methodology agreement.	63% Treatment 4% Harm Reduction 28% Recovery 5% Prevention
Justice and Mental Health Collaboration Program	15% of total funding scored as drug-related	22% of total funding scored as drug-related	100% Treatment 100% Recovery	No alignment shown in table – footnotes indicate function area alignments per the FY 2022 methodology agreement.	6% State and Local Assistance 71% Treatment 13% Harm Reduction 10% Recovery
Residential Substance Abuse Treatment Program	100% of total funding scored as drug-related	100% of total funding scored as drug-related	100% Treatment 100% Recovery	No alignment shown in table – footnotes indicate function area alignments per the FY 2022 methodology agreement.	75% Treatment 3% Harm Reduction 22% Recovery
Harold Rogers' Prescription Drug Monitoring Program	35% of total funding scored as drug-related	35% of total funding scored as drug-related	100% State and Local Assistance	100% State and Local Assistance	100% State and Local Assistance

Appendix A
OJP Drug Budget Methodology for FY 2025 President’s Budget Request:
New Drug Budget Program Functions

OJP Drug Budget Program	Amount Scored as Drug-Related – FY 2022 Attestation	Amount Scored as Drug-Related – FY 2023 Attestation	Program Function Alignment – FY 2022 Methodology Agreement	Program Function Alignment – FY 2022 Attestation	Updated Interim Program Function Alignment – FY 2023 Attestation
Second Chance Act Program	Of total funding less Project Hope carve-out (see below), BJA will manages approximately 86% and OJJDP will manage the remaining 14%. Of the total SCA funding managed by BJA, 35 percent of this total is reported as drug related. Of the total managed by OJJDP, 12 percent is reported as drug related.	Of total funding less Project Hope carve-out (see below), BJA will manages approximately 86% and OJJDP will manage the remaining 14%. Of the total SCA funding managed by BJA, 62 percent of this total is reported as drug related. Of the total managed by OJJDP, 69 percent is reported as drug related.	Of the total drug-related SCA funding managed by BJA, 100% of drug-related funding aligned as Treatment and 100% aligned as Recovery. Of the total drug-related SCA funding managed by OJJDP, 100% of drug-related funding aligned as Treatment and 16% aligned as Recovery.	No alignment shown in table – footnotes indicate function area alignments per the FY 2022 methodology agreement.	Of the total drug related SCA funding managed by BJA: 2% State and Local 46% Treatment 6% Harm Reduction 46% Recovery Of the total drug related SCA funding managed by OJJDP: 100% Recovery
Project Hope Opportunity Probation with Enforcement	100% of total funding scored as drug-related	58% of total funding scored as drug-related	100% State and Local Assistance 100% Recovery	No alignment shown in table – footnotes indicate function area alignments per the FY 2022 methodology agreement.	25% Treatment 50% Harm Reduction 25% Recovery
Byrne Criminal Justice Innovation Program	30% of total funding scored as drug-related	44% of total funding scored as drug-related	100% State and Local Assistance	100% State and Local Assistance	N/A – Program Not Included in FY24
Edward Byrne Memorial Justice Assistance Grant Program	10% of total funding scored as drug-related	16% of total funding scored as drug-related	92% State and Local Assistance 8% Recovery	92% State and Local Assistance 8% Recovery	92% State and Local Assistance 8% Recovery
Veterans Treatment Courts Program	100% of total funding scored as drug-related	100% of total funding scored as drug-related	100% Treatment 100% Recovery	No alignment shown in table – footnotes indicate function area alignments per the FY 2022 methodology agreement.	2% State and Local 31% Treatment 27% Harm Reduction 40% Recovery
Comprehensive Opioid, Stimulant, and Substance Abuse Program	100% of total funding scored as drug-related	100% of total funding scored as drug-related	30% Treatment 42% Harm Reduction 62% Recovery	No alignment shown in table – footnotes indicate function area alignments per the FY 2022 methodology agreement.	4% State and Local 26% Treatment 30% Harm Reduction 40% Recovery

Appendix A
OJP Drug Budget Methodology for FY 2025 President’s Budget Request:
New Drug Budget Program Functions

OJP Drug Budget Program	Amount Scored as Drug-Related – FY 2022 Attestation	Amount Scored as Drug-Related – FY 2023 Attestation	Program Function Alignment – FY 2022 Methodology Agreement	Program Function Alignment – FY 2022 Attestation	Updated Interim Program Function Alignment – FY 2023 Attestation
CTAS Purpose Area 3: Justice Systems and Alcohol and Substance Abuse	Amounts of awards for this purpose areas estimated based on funding for the Tribal Assistance appropriation and prior years’ awards data. -Of this total, 80% is scored as drug related.	Amounts of awards for this purpose areas estimated based on funding for the Tribal Assistance appropriation and prior years’ awards data. -Of this total, 89% is scored as drug related.	52% Treatment 48% Recovery	52% Treatment 48% Recovery	52% Treatment 48% Recovery
CTAS Purpose Area 9: Tribal Youth Program	Amounts of awards for this purpose areas estimated based on funding for the Tribal Youth Program carve-out under the Delinquency Prevention Program appropriation. Of this amount, 30% is scored as drug related.	Amounts of awards for this purpose areas estimated based on funding for the Tribal Youth Program carve-out under the Delinquency Prevention Program appropriation. Of this amount, 30% is scored as drug related.	100% Prevention 100% Recovery	No alignment shown in table – footnotes indicate function area alignments per the FY 2022 methodology agreement.	12% Treatment 88% Prevention
COPS Anti-Heroin Task Forces	100% of total funding scored as drug-related	100% of total funding scored as drug-related	COPS - 100% State and Local Assistance	COPS - 100% State and Local Assistance	COPS - 100% State and Local Assistance
COPS Anti-Methamphetamine Task Forces	100% of total funding scored as drug-related	100% of total funding scored as drug-related	COPS - 100% State and Local Assistance	COPS - 100% State and Local Assistance	COPS - 100% State and Local Assistance
Forensic Support for Opioid and Synthetic Drug Investigations	49% of total funding scored as drug-related	49% of total funding scored as drug-related	100% State and Local Assistance	No alignment shown in table – footnotes indicate function area alignments per the FY 2022 methodology agreement.	100% State and Local Assistance

Appendix A
OJP Drug Budget Methodology for FY 2025 President’s Budget Request:
New Drug Budget Program Functions

OJP Drug Budget Program	Amount Scored as Drug-Related – FY 2022 Attestation	Amount Scored as Drug-Related – FY 2023 Attestation	Program Function Alignment – FY 2022 Methodology Agreement	Program Function Alignment – FY 2022 Attestation	Updated Interim Program Function Alignment – FY 2023 Attestation
Opioid-Affected Youth Initiative	100% of total funding scored as drug-related	100% of total funding scored as drug-related	100% Prevention 60% Recovery	No alignment shown in table – footnotes indicate function area alignments per the FY 2022 methodology agreement.	15% Treatment 3% Harm Reduction 9% Recovery 73% Prevention
Mentoring for Youth Affected by the Opioid Crisis	15% of total funding scored as drug-related	15% of total funding scored as drug-related	100% Prevention 100% Recovery	No alignment shown in table – footnotes indicate function area alignments per the FY 2022 methodology agreement.	100% Prevention

U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Report
Table of Reprogrammings or Transfers
For Fiscal Year Ended September 30, 2023
(Dollars in Millions)

Drug Resources by Budget Decision Unit and Function:	Reprogrammings ^{1/}	Transfers-in ^{2/}	Transfers-out ^{3/}	Total
Decision Unit #1: Regional Information Sharing System Program				
State and Local Assistance	\$ -	\$ 44.03	\$ (2.64)	\$ 41.39
Total, Regional Information Sharing System Program	\$ -	\$ 44.03	\$ (2.64)	\$ 41.39
Decision Unit #2: Drug Court Program				
Treatment	\$ -	\$ 8.94	\$ (5.95)	\$ 2.99
Harm Reduction	\$ -	\$ 0.57	\$ (0.38)	\$ 0.19
Recovery	\$ -	\$ 3.97	\$ (2.65)	\$ 1.33
Prevention	\$ -	\$ 0.71	\$ (0.47)	\$ 0.24
Total, Drug Court Program	\$ -	\$ 14.19	\$ (9.45)	\$ 4.74
Decision Unit #3: Justice and Mental Health Collaboration Program				
State and Local Assistance	\$ -	\$ 0.15	\$ (0.27)	\$ (0.11)
Treatment	\$ -	\$ 1.83	\$ (3.17)	\$ (1.34)
Harm Reduction	\$ -	\$ 0.34	\$ (0.58)	\$ (0.25)
Recovery	\$ -	\$ 0.26	\$ (0.45)	\$ (0.19)
Total, Justice and Mental Health Collaboration Program	\$ -	\$ 2.58	\$ (4.47)	\$ (1.89)
Decision Unit #4: Residential Substance Abuse Treatment Program				
Treatment	\$ -	\$ 0.57	\$ (3.35)	\$ (2.78)
Harm Reduction	\$ -	\$ 0.02	\$ (0.13)	\$ (0.11)
Recovery	\$ -	\$ 0.17	\$ (0.98)	\$ (0.82)
Total, Residential Substance Abuse Treatment Program	\$ -	\$ 0.76	\$ (4.47)	\$ (3.71)

U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Report
Table of Reprogrammings or Transfers
For Fiscal Year Ended September 30, 2023
(Dollars in Millions)

Drug Resources by Budget Decision Unit and Function:	Reprogrammings ^{1/}	Transfers-in ^{2/}	Transfers-out ^{3/}	Total
Decision Unit #5: Harold Rogers' Prescription Drug Monitoring Program				
State and Local Assistance	\$ -	\$ 2.50	\$ (3.48)	\$ (0.98)
Total, Prescription Drug Monitoring Program	\$ -	\$ 2.50	\$ (3.48)	\$ (0.98)
Decision Unit #6: Second Chance Act Program				
State and Local Assistance	\$ -	\$ 0.11	\$ (0.19)	\$ (0.08)
Treatment	\$ -	\$ 2.55	\$ (4.33)	\$ (1.78)
Harm Reduction	\$ -	\$ 0.33	\$ (0.56)	\$ (0.23)
Recovery	\$ -	\$ 3.45	\$ (5.86)	\$ (2.40)
Total, Second Chance Act Program	\$ -	\$ 6.45	\$ (10.94)	\$ (4.49)
Decision Unit #7: Project Hope Opportunity Probation with Enforcement (HOPE)				
Treatment	\$ -	\$ 0.11	\$ (0.13)	\$ (0.02)
Harm Reduction	\$ -	\$ 0.21	\$ (0.25)	\$ (0.04)
Recovery	\$ -	\$ 0.11	\$ (0.13)	\$ (0.02)
Total, Project Hope	\$ -	\$ 0.42	\$ (0.50)	\$ (0.08)
Decision Unit #8: Byrne Criminal Justice Innovation Program				
State and Local Assistance	\$ -	\$ 3.01	\$ -	\$ 3.01
Total, Byrne Criminal Justice Innovation Program	\$ -	\$ 3.01	\$ -	\$ 3.01

**U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Report
Table of Reprogrammings or Transfers
For Fiscal Year Ended September 30, 2023
(Dollars in Millions)**

Drug Resources by Budget Decision Unit and Function:	Reprogrammings ^{1/}	Transfers-in ^{2/}	Transfers-out ^{3/}	Total
Decision Unit #9: Edward Byrne Memorial Justice Assistance Grant Program				
State and Local Assistance	\$ -	\$ 13.62	\$ (37.72)	\$ (24.10)
Recovery	\$ -	\$ 1.18	\$ (3.28)	\$ (2.10)
Total, Justice Assistance Grant Program	\$ -	\$ 14.80	\$ (41.00)	\$ (26.20)
Decision Unit #10: Tribal Youth Program				
Treatment	\$ -	\$ 0.10	\$ (0.20)	\$ (0.10)
Prevention	\$ -	\$ 0.72	\$ (1.49)	\$ (0.77)
Total, Tribal Youth Program	\$ -	\$ 0.82	\$ (1.69)	\$ (0.87)
Decision Unit #11: Veterans Treatment Courts Program				
State and Local Assistance	\$ -	\$ 0.04	\$ (0.10)	\$ (0.07)
Treatment	\$ -	\$ 0.60	\$ (1.62)	\$ (1.02)
Harm Reduction	\$ -	\$ 0.52	\$ (1.41)	\$ (0.89)
Recovery	\$ -	\$ 0.77	\$ (2.09)	\$ (1.32)
Total, Veterans Treatment Courts Program	\$ -	\$ 1.93	\$ (5.23)	\$ (3.30)
Decision Unit #12: Comprehensive Opioid, Stimulant, and Substance Use Program (COSSUP)				
State and Local Assistance	\$ -	\$ 0.20	\$ (0.76)	\$ (0.55)
Treatment	\$ -	\$ 1.32	\$ (4.91)	\$ (3.60)
Harm Reduction	\$ -	\$ 1.52	\$ (5.67)	\$ (4.15)
Recovery	\$ -	\$ 2.03	\$ (7.56)	\$ (5.53)
Total, COSSUP	\$ -	\$ 5.07	\$ (18.90)	\$ (13.83)

U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Report
Table of Reprogrammings or Transfers
For Fiscal Year Ended September 30, 2023
(Dollars in Millions)

Drug Resources by Budget Decision Unit and Function:	Reprogrammings ^{1/}	Transfers-in ^{2/}	Transfers-out ^{3/}	Total
Decision Unit #13: Tribal Assistance				
Treatment	\$ -	\$ 1.65	\$ (3.10)	\$ (1.45)
Recovery	\$ -	\$ 1.53	\$ (2.87)	\$ (1.34)
Total, Tribal Assistance	\$ -	\$ 3.18	\$ (5.97)	\$ (2.79)
Decision Unit #14: Forensic Support for Opioid and Synthetic Drug Investigations				
State and Local Assistance	\$ -	\$ 1.19	\$ (3.48)	\$ (2.29)
Total, Forensic Support	\$ -	\$ 1.19	\$ (3.48)	\$ (2.29)
Decision Unit #15: Opioid-Affected Youth Initiative				
Treatment	\$ -	\$ -	\$ (0.19)	\$ (0.19)
Harm Reduction	\$ -	\$ -	\$ (0.04)	\$ (0.04)
Recovery	\$ -	\$ -	\$ (0.11)	\$ (0.11)
Prevention	\$ -	\$ -	\$ (0.91)	\$ (0.91)
Total, Opioid-Affected Youth Initiative	\$ -	\$ -	\$ (1.24)	\$ (1.24)
Decision Unit #16: Mentoring for Youth Affected by the Opioid Crisis				
Prevention	\$ -	\$ 0.02	\$ -	\$ 0.02
Total, Youth Mentoring	\$ -	\$ 0.02	\$ -	\$ 0.02
Total Funding	\$ -	\$ 100.95	\$ (113.46)	\$ (12.51)

**U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Report
Table of Reprogrammings or Transfers
For Fiscal Year Ended September 30, 2023
(Dollars in Millions)**

High-Intensity Drug Trafficking Area (HIDTA) Transfer	\$	-	\$	-	\$	-	\$	-
Organized Crime Drug Enforcement Task Force (OCDETF)	\$	-	\$	-		-	\$	-

^{1/} There were no reprogrammings related to the programs displayed in this table in FY 2023.

^{2/} Amounts shown for Transfers In reflect a Congressionally directed \$44 million transfer from COPS to fund the Regional Information Sharing System and another \$0.5 million transfer from COPS to support the Tribal Assistance program, as well as FY 2023 recoveries.

^{3/} Amounts shown for Transfers Out include all funding assessed from these programs to support OJP Management and Administration and the 2.0 percent Research, Evaluation, and Statistics set aside, as well as a transfer of \$1.8 million to the United States Marshals Service (USMS) to support Federal Prisoner Detention (FPD) activities.



U.S. Department of Justice

Executive Office for United States Attorneys

Resource Management and Planning Staff

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**Detailed Accounting Report
Management’s Assertion Statement
For Fiscal Year Ended September 30, 2023**

On the basis of the United States Attorneys management control program, and in accordance with the guidance of the Office of National Drug Control Policy’s (ONDCP) Circular, National Drug Control Program Agency Compliance Reviews, dated September 9, 2021, we assert that the United States Attorneys’ system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug control obligations are consistent with the application of the approved methodology for calculating drug control funding against the United States Attorneys accounting system of record for these Budget Decision Units.
2. The drug methodology used by the United States Attorneys to calculate obligations of budgetary resources by function and budget decision unit is reasonable and accurate in all material respects.
3. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
4. There were no material weaknesses or other findings by independent sources identified which may affect the presentation of drug-related obligations.
5. There were no modifications to the methodology used to report drug control resources.
6. The data presented are associated with obligations against a financial plan that did not require revision for reprogrammings or transfers during FY 2023.
7. The United States Attorneys did not have any ONDCP Fund Control Notices issued in FY 2023.

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Jonathan Pelletier
Chief Financial Officer

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Date

U.S. Department of Justice
United States Attorneys
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2023
(Dollars in Millions)

	FY 2023 Actual Obligations
Drug Resources by Budget Decision Unit and Function:	
Decision Unit #1: Criminal	
Prosecution	\$ 126.06
Total Criminal	\$ 126.06
Total Obligations	\$ 126.06
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ 1.14
Organized Crime Drug Enforcement Task Force (OCDETF) Resources	\$ 159.90

**U.S. Department of Justice
United States Attorneys
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2023**

Disclosure 1: Drug Methodology

The United States Attorneys work in conjunction with law enforcement to disrupt domestic and international drug trafficking and narcotics production through comprehensive investigations and prosecutions of criminal organizations. A core mission of each of the United States Attorneys' offices (USAOs) is to prosecute violations of Federal drug trafficking, controlled substance, money laundering, and related Federal laws in order to deter continued illicit drug distribution and use in the United States. This mission includes utilizing the grand jury process to investigate and uncover criminal conduct and subsequently presenting the evidence in court as part of prosecution of individuals and organizations who violate Federal law. The USAOs also work to dismantle criminal drug organizations through asset forfeiture, thereby depriving drug traffickers of the proceeds of illegal activities.

In addition to this traditional prosecutorial role, efforts to discourage illegal drug use and to prevent recidivism by convicted drug offenders also form important parts of the USAO's drug control mission. Each USAO is encouraged to become involved in reentry programs that may help prevent future crime, including drug crimes. Reentry programs, such as reentry courts, typically include access to drug treatment and support for recovery. Prosecutors and USAO staff also participate in community outreach through initiatives that educate communities about the hazards of drug abuse.

The United States Attorneys community does not receive a specific appropriation for drug-related work in support of the National Drug Control Strategy. The United States Attorneys drug resources are part of, and included within, the United States Attorneys Annual Salaries and Expenses (S&E) Appropriation. As a result of not having a specific line item for drug resources within our appropriation, the United States Attorneys have developed a drug budget methodology based on workload data. The number of work years dedicated to non-OCDETF drug related prosecutions is taken as a percentage of total workload. This percentage is then multiplied against total obligations to derive estimated drug related obligations.

Data – In FY 2023, all financial information for the United States Attorneys was derived from Department of Justice's (DOJ's) Unified Financial Management System (UFMS). Workload information was derived from the United States Attorneys' USA-5 Reporting System.

Financial Systems –UFMS is DOJ's financial system. Obligations in this system can also be reconciled with the enacted appropriation.

Disclosure 2: Methodology Modifications

No modifications were made to the drug methodology from prior years.

Disclosure 3: Material Weaknesses or Other Findings

The United States Attorneys community is a component within the DOJ Offices, Boards and Divisions (OBDs). For FY 2023, the OBDs were included in the DOJ consolidated audit and did not receive a separate financial statement audit. The fiscal year 2023 audit resulted in an unmodified opinion on the financial statements. The DOJ's consolidated FY 2023 Independent Auditor's Report revealed no material weaknesses or significant deficiencies directed to the USAOs. Additionally, the Department's assessment of risk and internal control in FY 2023 conducted in accordance with OMB Circular A-123 did not identify any findings which may materially affect the presentation of prior year drug-related obligations data.

Disclosure 4: Reprogrammings or Transfers

There was no drug related reprogrammings or transfers that affected drug-related budgetary resources in FY 2023.



**Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2023**

On the basis of the Organized Crime Drug Enforcement Task Forces (OCDETF) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, we assert that the OCDETF system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug control obligations reported by budget decision unit represents the actual obligations derived from OCDETF's accounting system of record for these Budget Decision Units.
2. The drug methodology used by OCDETF to calculate obligations of budgetary resources by function and budget decision unit is reasonable and accurate in all material respects.
3. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
4. There were no material weaknesses or other findings by independent sources identified which may affect the presentation of drug-related obligations.
5. There were no modifications to the methodology used to report drug control resources.
6. The data presented are associated with obligations against a financial plan that did not require revision for reprogrammings or transfers during FY 2023.

7. OCDETF did not have any ONDCP Fund Control Notices issued in FY 2023.

**JESSICA
CROWLEY**  Digitally signed by
JESSICA CROWLEY
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Jessica Crowley, Budget Officer

**U.S. Department of Justice
Organized Crime Drug Enforcement Task Force (OCDETF) Program
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2023
(Dollars in Millions)**

	FY 2023 Actual Obligations
Drug Resources by Budget Decision Unit and Function:	
Decision Unit #1: Investigations	
Drug Enforcement Administration (DEA)	\$ 185.94
Federal Bureau of Investigation (FBI)	126.29
U.S. Marshals Service (USMS)	11.00
Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)	13.06
OCDETF Fusion Center (OFC)	36.52
International Organized Crime Intelligence and Operations Center (IOC-2)	6.44
National Emerging Threats	1.75
Co-Located Strike Forces Operations	5.74
Total Investigations	\$ 386.74
Decision Unit #2: Prosecutions	
U.S. Attorneys (USAs)	\$ 162.64
Criminal Division (CRM)	2.53
EXO Threat Response Unit (TRU)	-
Total Prosecutions	\$ 165.17
Total Obligations	\$ 551.91
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ -
Organized Crime Drug Enforcement Task Force (OCDETF) Resources	\$ -

**U.S. Department of Justice
Organized Crime Drug Enforcement Task Forces Program
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2023**

Disclosure 1: Drug Methodology

The Organized Crime Drug Enforcement Task Forces (OCDETF) Program is comprised of member agencies from three different Departments: the Department of Justice (DOJ), the Department of Treasury (Treasury), and the Department of Homeland Security (DHS). Beginning in FY 1998 and continuing through FY 2003, OCDETF member agencies were funded through separate appropriations. (Prior to the creation of DHS, which involved the transfer of the U.S. Coast Guard to DHS from the Department of Transportation, OCDETF was funded in DOJ, Treasury and Transportation appropriations.)

During FY 2004 and FY 2005, the DOJ's Interagency Crime and Drug Enforcement (ICDE) appropriation included funding to reimburse agencies in the DOJ, Treasury and DHS for their participation in the OCDETF Program. The availability of a consolidated budget has been critical to the OCDETF Program's ability both to ensure the proper and strategic use of OCDETF resources and to effectively monitor Program performance across all Departments and participating agencies. However, Congress repeatedly expressed concern with funding non-DOJ agencies via a DOJ appropriations account, and in FY 2005, Congress decreased base funding for non-DOJ program participants.

Recognizing that uncertainty surrounding funding levels for non-DOJ participants posed great difficulties for OCDETF in terms of program planning and administration, the Administration has not submitted a consolidated budget for the program since FY 2007. Instead, funding for the OCDETF Program's non-DOJ partners was requested through direct appropriations for Treasury and DHS. Currently, only DOJ OCDETF appropriated funding comes from the ICDE account.

The OCDETF Program is directly charged with carrying out the DOJ drug supply reduction strategy, and all of its activities are aimed at achieving a measurable reduction in the availability of drugs in this country. The disruption and dismantlement of drug trafficking networks operating regionally, nationally, and internationally is a critical component of the supply reduction effort. In particular, the OCDETF Program requires that in *each* OCDETF case, investigators identify and target the financial infrastructure that permits the drug organization to operate.

The Table of Drug Control Obligations was prepared in accordance with the Office of National Drug Control Policy (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021. The Table represents obligations from the ICDE account incurred by OCDETF for drug control purposes. All amounts are net of reimbursable agreements.

Data - All accounting information for the OCDETF Program is derived from the DOJ United Financial Management System (UFMS). ICDE resources are reported as 100 percent drug-related because the entire focus of the OCDETF Program is drug control.

Financial Systems - UFMS is the financial system used to provide all ICDE obligation data. Obligations that are derived by this system reconcile with the enacted appropriations and carryover balances.

The Administration's request for the OCDETF Program reflects a restructuring that collapses the OCDETF Program's four areas - Investigations, Drug Intelligence, Prosecution, and Administrative Support- into two decision units- Investigations and Prosecutions. Under this methodology, the Administrative Support of the OCDETF Executive Office is pro-rated among decision units based on the percentage of appropriated ICDE Program funding. Additionally, Drug Intelligence Costs is reported as part of the Investigations Decision Unit.

The OCDETF Program's Decision Units are divided according to the two major activities of the Task Force – Investigations and Prosecutions – and reflect the amount of reimbursable ICDE resources appropriated for each participating agency. With respect to the Table of Drug Control Obligations, the calculated amounts were derived from the UFMS system as follows:

- a. Investigations Function - This decision unit includes the reimbursable resources that support investigative activities of the following participating agencies: the Drug Enforcement Administration; Federal Bureau of Investigation; the Bureau of Alcohol, Tobacco, Firearms and Explosives; the U.S. Marshals Service; the OCDETF Fusion Center; and the International Organized Crime Intelligence and Operations Center. The methodology applies 100 percent of the resources that support the OCDETF Program's investigative activities.
- b. Prosecution Function - This decision unit includes the reimbursable prosecution resources for the following participating DOJ agencies: the U.S. Attorneys; the Criminal Division; and the OCDETF Executive Office Threat Response Unit. The methodology applies 100 percent of the OCDETF Program's Prosecution resources to the Prosecution Decision Unit.

Disclosure 2: Methodology Modifications

The overall methodology to calculate drug control obligations has not been modified from previous years.

Disclosure 3: Material Weaknesses or Other Findings

The OCDETF Program is a component within the DOJ Offices, Boards and Divisions (OBDs). For FY 2023 the OBDs were included in the DOJ consolidated audit and did not receive a separate financial statements audit. The DOJ's consolidated FY 2023 *Independent Auditors' Report* revealed no material weaknesses or significant deficiencies directed at OCDETF. Additionally, the Department's assessment of risk and internal control in FY 2023 conducted in accordance with OMB Circular A-123 did not identify any findings which may materially affect the presentation of prior year drug-related obligations data.

Disclosure 4: Reprogrammings or Transfers

There were no reprogrammings or transfers in FY 2023.



U.S. Department of Justice

United States Marshals Service

Office of the Chief Financial Officer


Washington, DC 20530-0001

**Detailed Accounting Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2023**

On the basis of the U.S. Marshals Service (USMS) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, we assert that the USMS' system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug control obligations are consistent with the application of the approved methodology for calculating drug control funding against the USMS' accounting system of record for these Budget Decision Units.
2. The drug methodology used by the USMS to calculate obligations of budgetary resources by function and budget decision unit is reasonable and accurate in all material respects.
3. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
4. There were no material weaknesses or other findings by independent sources identified which may affect the presentation of drug-related obligations.
5. There were no modifications to the methodology used to report drug control resources.
6. The data presented are associated with obligations against a financial plan that was revised during the fiscal year to properly reflect the changes, including ONDCP's approval for reprogrammings and transfers affecting drug-related resources in excess of \$5 million or 10 percent of a specific program.
7. The USMS did not have any ONDCP Fund Control Notices issued in FY 2023.


Holley O'Brien
Chief Financial Officer


Date

U.S. Department of Justice
U.S. Marshals Service
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2023
(Dollars in Millions)

Drug Resources by Budget Decision Unit and Function:	FY 2023 Actual Obligations
Decision Unit #1: Fugitive Apprehension	
International	\$ 1.52
Investigations	\$ 150.44
Total Fugitive Apprehension	\$ 151.96
Decision Unit #2: Judicial and Courthouse Security	
Prosecutions	\$ 169.51
Total Judicial and Courthouse Security	\$ 169.51
Decision Unit #3: Prisoner Security and Transportation	
Prosecutions	\$ 79.46
Total Prisoner Security and Transportation	\$ 79.46
Decision Unit #4: Tactical Operations	
Harm Reduction	\$ 0.01
Total Tactical Operations	\$ 0.01
Decision Unit #5: Detention	
Corrections	\$ 689.74
Total Detention	\$ 689.74
Total Obligations	\$ 1,090.67
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ 0.85
Organized Crime Drug Enforcement Task Force (OCDETF) Resources	\$ 10.99

**U.S. Department of Justice
U.S. Marshals Service
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2023**

Disclosure 1: Drug Methodology

The USMS does not receive a specific appropriation for drug-related work in support of the National Drug Control Strategy. Therefore, the USMS uses drug-related workload data to develop drug control ratios for some of its decision units, and the average daily population (ADP) for drug offenses to determine the drug prisoner population cost for the Detention Services decision unit.

Three decision units, Fugitive Apprehension, Judicial and Courthouse Security, and Prisoner Security and Transportation, are calculated using drug-related workload ratios applied to the Salaries and Expenses (S&E) appropriation.

A fourth decision unit, Tactical Operations, utilizes a projected annual cost for Naloxone (also known as Narcan) as part of the Operation Medical Support Unit (OMSU). The OMSU issues naloxone kits to its medically trained Deputy/Medic workforce as part of its routine medication issuance. The total actual cost is applied to the drug resources under Tactical Operations.

For the Fugitive Apprehension decision unit, the USMS uses drug-related workload ratios based on the number of all warrants cleared, including felony offense classifications for Federal, state, and local warrants such as narcotics possession, manufacturing, and distribution. To calculate the drug-related workload percentage for this decision unit, the USMS divides the number of drug-related warrants cleared by the total number of warrants cleared. For the Judicial & Courthouse Security, and Prisoner Security & Transportation decision units, the USMS uses drug-related workload ratios based only on in custody, drug-related, primary Federal offenses, such as various narcotics possession, manufacturing, and distribution charges. Primary offense refers to the crime with which the accused is charged that usually carries the most severe sentence. To calculate the drug-related workload percentages for these two decision units, the USMS divides the number of drug-related offenses in custody by the total number of offenses in custody. The USMS derives its drug related obligations for these three decision units starting with the USMS S&E appropriation actual obligations at fiscal year-end as reported in the Standard Form-133, Report on Budget Execution and Budgetary Resources. The previously discussed drug workload ratios by decision unit are then applied to the total S&E annual appropriation to derive the drug-related obligations.

Detention Services obligations are funded through the Federal Prisoner Detention (FPD) Appropriation. The USMS is responsible for Federal detention services relating to the housing and care of Federal detainees remanded to USMS custody, including detainees booked for drug offenses. The FPD appropriation funds the housing, transportation, medical care, and medical guard services for the detainees. FPD resources are expended from the time a prisoner is brought into USMS custody through termination of the criminal proceeding and/or commitment to the Federal Bureau of Prisons. The FPD appropriation does not include specific resources dedicated to the housing and care of the drug prisoner population. Therefore, for the Detention Services decision unit, the methodology used to determine the cost associated with the drug prisoner

**U.S. Department of Justice
U.S. Marshals Service
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2023**

population is to multiply the ADP for drug offenses by the per diem rate (housing cost per day), which is then multiplied by the number of days in the year.

Data – All accounting information for the USMS, to include S&E and FPD appropriations, is derived from the USMS Unified Financial Management System (UFMS). The population counts and the daily rates paid for each detention facility housing USMS prisoners are maintained by the USMS Capture operational information and case management system. The data describe the actual price charged by state, local, and private detention facility operators and is updated on an as needed, case-by-case basis when rate changes are implemented. In conjunction with daily reports of prisoners housed, a report is compiled describing the price paid for non-federal detention space on a weekly and monthly basis. Data are reported on both district and national levels. The daily population counts and corresponding per diem rate data capture actuals for the detention population count and for the expenditures to house the population.

The drug-related statistical data are also queried from the USMS Capture operational information and case management system. System administrators perform a variety of checks and updates to ensure that accurate information is contained. The information on offenses and warrants is live, so information queried for year-end reporting is a snapshot-in-time. Due to continuous user activity in Capture, the statistics in this report cannot be exactly replicated. The data in Capture is dynamic, and the statistics are only current as of the date and time the report was compiled.¹

Financial Systems – UFMS and the USMS' Financial Data Allocation Platform (FDAP) are the financial systems that provides the USMS with obligation data. UFMS is the primary financial system and FDAP is a reporting tool of the financial data recorded in UFMS. Obligations in these systems can also be reconciled with the enacted appropriation.

Disclosure 2: Methodology Modifications

No modifications, all methods are the same as FY 2022.

Disclosure 3: Material Weaknesses or Other Findings

For FY 2023, the USMS was included in the DOJ consolidated financial statements audit and did not receive a separate financial statements audit opinion. The DOJ's consolidated FY 2023 Independent Auditors' Report, which was performed in Accordance with *Government Auditing Standards*, revealed no material weaknesses, significant deficiencies, or other findings for the USMS. Additionally, the Department's review of the USMS internal controls as well as program activity for FY 2023 conducted in accordance with OMB Circular A- 123 did not identify any findings that adversely affected the functioning of existing controls, or the integrity of the data used in published financial reports.

¹ Capture data reports were generated in October 2023.

**U.S. Department of Justice
U.S. Marshals Service
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2023**

Disclosure 4: Reprogrammings or Transfers

In FY 2023, the USMS reprogrammed funds from the Fugitive Apprehension and the Prisoner Security and Transportation decision units of \$19 million and \$1 million, respectively, to the Judicial and Courthouse Security decision unit. The Judicial and Courthouse Security decision unit received a total of \$23.5 million, but only \$20 million was reprogrammed from applicable decision units as indicated in the Detailed Accounting Report “Table of Reprogrammings or Transfers.” The USMS uses drug-related workload ratios and applies them to the actual obligations. When reviewing the changes to the drug budget due to the reprogramming, the overall impact to the USMS drug budget was minimal, increasing the drug resources by approximately \$2 million.

The FPD appropriation received transfers of \$48 million from external sources. The transfers came from the following organizations: \$5 million from the Community Oriented Policing Services (COPS), \$2.3 million from the Office of Justice Programs (OJP), \$39.4 million from the Federal Bureau of Investigation (FBI), and \$1.3 million from Community Relations Service (CRS). Due to the methodology for calculating drug resources for FPD, these transfers did not impact the drug budget.

Disclosure 5: Other Disclosures

None.