



# Review of the U.S. Department of Justice's Accounting of Drug Control Funding Fiscal Year 2022



AUDIT DIVISION

23-041

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**MARCH 2023**

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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 2022*

## Objectives

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, 2022.

## Recommendations

No recommendations were provided in this report.

## Review 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, 2022. 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, Drug Enforcement Administration, Federal Bureau of Investigations, 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 received an exception from ONDCP in accordance with Section 8.d. of the Circular, to exempt the Bureau of Alcohol, Tobacco, Firearms and Explosives and the Criminal Division from the OIG review for fiscal year 2022. The Department components reviewed and reported approximately \$9.8 billion of drug control obligations for fiscal year 2022.

# Table of Contents

<b>Office of the Inspector General's Independent Review Report .....</b>	<b>1</b>
<b>Budget Formulation Compliance Reports.....</b>	<b>2</b>
Management's Assertion Statement.....	3
Assets Forfeiture Fund.....	4
Drug Enforcement Administration.....	5
Federal Bureau of Investigation .....	6
Federal Bureau of Prisons.....	7
Office of Justice Programs .....	8
Offices of the United States Attorneys .....	11
Organized Crime Drug Enforcement Task Forces Program .....	12
United States Marshals Service .....	13
<b>Detailed Accounting Reports.....</b>	<b>14</b>
Assets Forfeiture Fund .....	15
Drug Enforcement Administration .....	19
Federal Bureau of Investigation .....	26
Federal Bureau of Prisons .....	30
Office of Justice Programs .....	36
Offices of the United States Attorneys .....	48
Organized Crime Drug Enforcement Task Forces Program .....	52
United States Marshals Service .....	57



## 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, 2022. 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 evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion in this review.

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.

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

February 1, 2023

# 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, 2022**

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 budget submitted to ONDCP in response to ONDCP Circular, Budget Formulation, Section 9.a.(1) was submitted to ONDCP on June 28, 2022, and the Department received the budget requests from its components on June 9 - 23, 2022, in accordance with 21 U.S.C § 1703(c)(1)(A).
2. The funding request 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**

Digitally signed by JOLENE LAURIA  
Date: 2023.02.01 17:55:19 -05'00'

02/01/2023

Jolene Ann Lauria  
Acting Assistant Attorney General  
for Administration  
Acting Chief Financial Officer

Date

**Department of Justice - Assets Forfeiture Fund (AFF)**

**Dollars in Millions - TOTAL DRUG RESOURCES**

Resource Summary	FY 2022 Enacted	FY 2023 President's Budget	FY 2024 Spring Call
<b>Drug Resources by Decision Unit and Function</b>			
<b>Decision Unit: Assets Forfeiture Fund</b>			
<i>Investigations</i>	\$151.277	\$165.414	
<i>State and local Assistance</i>	\$89.275	\$89.275	
<b>Total, Decision Unit: Assets Forfeiture Fund</b>	\$240.552	\$254.689	
<b>Total Drug Funding</b>	\$240.552	\$254.689	
<b>Drug Resources as a Percent of Budget</b>			
Total Agency Budget (in billions)	\$1.5	\$1.4	
Drug Resources Percentage	15.8%	17.7%	
*FY 2023 and FY 2024 figures are preliminary placeholders. Final allocation figures will be provided after the allocations have been determined by the Attorney General.			

**Department of Justice - Drug Enforcement Administration**

Dollars in Millions - TOTAL DRUG RESOURCES

Resource Summary	FY 2022 Enacted	FY 2023 President's Budget	FY 2024 Spring Call
<b>Drug Resources by Budget Decision Unit and Function:</b>			
<b>Decision Unit #1 Domestic Enforcement</b>			
Investigations	1,789.471	1,874.162	
Intelligence: Domestic Law Enforcement	149.601	156.681	
Prevention	3.690	3.865	
Harm Reduction	0.099	0.104	
<b>Total, Decision Unit #1</b>	<b>\$1,942.862</b>	<b>\$2,034.812</b>	
<b>Decision Unit #2 International Enforcement</b>			
International	440.009	449.256	
Intelligence: International	26.102	26.354	
<b>Total, Decision Unit #2</b>	<b>\$466.111</b>	<b>\$475.609</b>	
<b>Decision Unit #3 State and Local Assistance</b>			
State and Local Assistance	12.549	12.695	
<b>Total, Decision Unit #3</b>	<b>\$12.549</b>	<b>\$12.695</b>	
<b>Decision Unit #4 Diversion Control Fee Account</b>			
Investigations	456.767	550.481	
Intelligence: Domestic Law Enforcement	20.361	24.539	
Prevention	5.356	6.455	
Harm Reduction	0.010	0.013	
<b>Total, Decision Unit #4</b>	<b>\$482.494</b>	<b>\$581.487</b>	
<b>Total Funding</b>	<b>\$2,904.016</b>	<b>\$3,104.603</b>	
<b>Drug Resources as a Percent of Budget</b>			
Total Agency Budget (in Billions)	\$2.9	\$3.1	
Drug Resources Percentage	100.0%	100.0%	

**Department of Justice - FEDERAL BUREAU OF INVESTIGATION**  
**Dollars in Millions - TOTAL DRUG RESOURCES**

<b>Resource Summary</b>	<b>FY 2022 Enacted</b>	<b>FY 2023 President's Budget</b>	<b>FY 2024 Spring Call</b>
<b>Drug Resources by Decision Unit and Function</b>			
<b>Decision Unit: Intelligence</b>			
<i>Intelligence</i>	9.689	8.791	
<b>Total Drug Resources by Funding</b>	<b>\$ 9.689</b>	<b>\$ 8.791</b>	
<b>Decision Unit: Criminal Enterprises/Federal Crimes</b>			
<i>Investigations</i>	147.097	152.273	
<i>Harm Reduction</i>		0.050	
<b>Total Drug Resources by Funding</b>	<b>\$147.097</b>	<b>\$152.323</b>	
<b>Total Drug Funding</b>	<b>\$156.786</b>	<b>\$161.114</b>	
<b>Drug Resources as a Percent of Budget</b>			
Total Agency Budget (in billions)	\$10.1	\$10.7	
Drug Resources Percentage	1.6%	1.5%	

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

**Dollars in Millions - TOTAL DRUG RESOURCES**

Resource Summary	FY 2022 Enacted	FY 2023 President's Budget	FY 2024 Spring Call
<b>Drug Resources by Decision Unit and Function</b>			
<i>Decision Unit Inmate Care and Programs</i>			
<i>Corrections</i>	\$1,366.443	\$1,369.151	
<i>Treatment</i>	\$170.085	\$159.055	
<i>Harm Reduction</i>	\$0.120	\$0.137	
<b>Total, Decision Unit</b>	<b>\$1,536.648</b>	<b>\$1,528.343</b>	
<i>Decision Unit Institution Security &amp; Administration</i>			
<i>Corrections</i>	\$1,620.617	\$1,653.649	
<b>Total, Decision Unit</b>	<b>\$1,620.617</b>	<b>\$1,653.649</b>	
<i>Decision Unit Contract Confinement</i>			
<i>Corrections</i>	\$319.667	\$364.077	
<i>Treatment</i>	\$35.124	\$35.124	
<b>Total, Decision Unit</b>	<b>\$354.791</b>	<b>\$399.201</b>	
<i>Decision Unit Management and Administration</i>			
<i>Corrections</i>	\$163.104	\$148.170	
<b>Total, Decision Unit</b>	<b>\$163.104</b>	<b>\$148.170</b>	
<i>Decision Unit New Construction</i>			
<i>Corrections</i>	\$79.728	\$0.906	
<b>Total, Decision Unit</b>	<b>\$79.728</b>	<b>\$0.906</b>	
<i>Decision Unit M&amp;R</i>			
<i>Corrections</i>	\$26.727	\$80.317	
<b>Total, Decision Unit</b>	<b>\$26.727</b>	<b>\$80.317</b>	
<b>Total Drug Funding</b>	<b>\$3,781.615</b>	<b>\$3,810.586</b>	
<b>Drug Resources as a Percent of Budget</b>			
Total Agency Budget (in billions)	\$8.1	\$8.2	
Drug Resources Percentage	46.7%	46.5%	

Department of Justice - Office of Justice Programs  
Dollars in Millions - TOTAL DRUG RESOURCES

Resource Summary*	FY 2022 Enacted **	FY 2023 President's Budget Request **	FY 2024 Spring Call
<b>Drug Resources by Decision Unit and Function</b>			
<i>Regional Information Sharing System Program <sup>1/</sup></i>			
<i>State and Local Assistance</i>	14.700	14.000	
<b>Total, Regional Information Sharing System Program</b>	<b>\$14.700</b>	<b>\$14.000</b>	
<i>Drug Court Program</i>			
<i>Treatment</i>	88.000	95.000	
<i>Recovery</i>	88.000	95.000	
<b>Total, Drug Courts Program</b>	<b>\$88.000</b>	<b>\$95.000</b>	
<i>Justice and Mental Health Collaboration Program <sup>2/</sup></i>			
<i>Treatment</i>	6.000	6.000	
<i>Recovery</i>	6.000	6.000	
<b>Total, Justice and Mental Health Collaboration</b>	<b>\$6.000</b>	<b>\$6.000</b>	
<i>Residential Substance Abuse Treatment Program</i>			
<i>Treatment</i>	40.000	35.000	
<i>Recovery</i>	40.000	35.000	
<b>Total, Residential Substance Abuse Treatment Program</b>	<b>\$40.000</b>	<b>\$35.000</b>	
<i>Harold Rogers' Prescription Drug Monitoring Program</i>			
<i>State and Local Assistance</i>	33.000	33.000	
<b>Total, Harold Rogers' Prescription Drug Monitoring Program</b>	<b>\$33.000</b>	<b>\$33.000</b>	
<i>Second Chance Act Program <sup>3/</sup></i>			
<i>Treatment</i>	34.958	38.136	
<i>Recovery</i>	33.405	36.443	
<b>Total, Second Chance Act Program</b>	<b>\$34.958</b>	<b>\$38.136</b>	
<i>Project Hope Opportunity Probation with Enforcement (HOPE) <sup>4/</sup></i>			
<i>State and Local Assistance</i>	5.000	5.000	
<i>Recovery</i>	5.000	5.000	
<b>Total, Project Hope</b>	<b>\$5.000</b>	<b>\$5.000</b>	
<i>Byrne Criminal Justice Innovation Program (Innovations in Community-Based Crime Reduction) <sup>5/</sup></i>			
<i>State and Local Assistance</i>	0.000	7.500	
<b>Total, Byrne Criminal Justice Innovation Program</b>	<b>\$0.000</b>	<b>\$7.500</b>	
<i>Edward Byrne Memorial Justice Assistance Grant Program <sup>6/</sup></i>			
<i>State and Local Assistance</i>	45.061	49.082	
<i>Recovery</i>	3.918	4.268	
<b>Total, Edward Byrne Memorial Justice Assistance Grant Program</b>	<b>\$48.979</b>	<b>\$53.350</b>	
<i>Veterans Treatment Courts Program</i>			
<i>Treatment</i>	29.000	25.000	
<i>Recovery</i>	29.000	25.000	
<b>Total, Veterans Treatment Courts Program</b>	<b>\$29.000</b>	<b>\$25.000</b>	
<i>Comprehensive Opioid, S. mulant, and Substance Abuse Program (COSSAP)</i>			
<i>Treatment</i>	55.500	57.000	

<i>Harm Reduction</i>	77.700	79.800	
<i>Recovery</i>	114.700	117.800	
<b>Total, Comprehensive Opioid, Stimulant, and Substance Abuse Program</b>	<b>\$185.000</b>	<b>\$190.000</b>	
<b>CTAS Purpose Area 3: Justice Systems and Alcohol and Substance Abuse <sup>7/</sup></b>			
<i>Treatment</i>	12.151	12.151	
<i>Recovery</i>	11.217	11.217	
<b>Total, Tribal Set Aside - CTAS Purpose Area 3</b>	<b>\$23.368</b>	<b>\$23.368</b>	
<b>CTAS Purpose Area 9: Tribal Youth Program <sup>7/</sup></b>			
<i>Prevention</i>	4.200	9.000	
<i>Recovery</i>	4.200	9.000	
<b>Total, Tribal Set Aside - CTAS Purpose Area 9</b>	<b>\$4.200</b>	<b>\$9.000</b>	
<b>COPS Anti-Heroin Task Forces</b>			
<i>State and Local Assistance</i>	35.000	35.000	
<b>Total, COPS Anti-Heroin Task Forces</b>	<b>\$35.000</b>	<b>\$35.000</b>	
<b>COPS Anti-Methamphetamine Task Forces</b>			
<i>State and Local Assistance</i>	15.000	15.000	
<b>Total, COPS Anti-Methamphetamine Task Forces</b>	<b>\$15.000</b>	<b>\$15.000</b>	
<b>Forensic Support for Opioid and Synthetic Drug Investigations <sup>8/</sup></b>			
<i>State and Local Assistance</i>	17.000	17.000	
<b>Total, Forensic Support for Opioid and Synthetic Drug Investigations</b>	<b>\$17.000</b>	<b>\$17.000</b>	
<b>Opioid-Affected Youth Initiative <sup>8/</sup></b>			
<i>Prevention</i>	12.000	16.000	
<i>Recovery</i>	7.200	9.600	
<b>Total, Opioid-Affected Youth Initiative</b>	<b>\$12.000</b>	<b>\$16.000</b>	
<b>Mentoring for Youth Affected by the Opioid Crisis <sup>8/</sup></b>			
<i>Prevention</i>	16.500	16.500	
<i>Recovery</i>	16.500	16.500	
<b>Total, Mentoring for Youth Affected by the Opioid Crisis</b>	<b>\$16.500</b>	<b>\$16.500</b>	
<b>Total Drug Funding</b>	<b>\$607.705</b>	<b>\$633.854</b>	
<b>Drug Resources as a Percent of Budget</b>			
Total Agency Budget (in billions) ***	\$3.2	\$4.1	
Drug Resources Percentage	19.1%	15.6%	

**Notes:**

\* Since the activities of some OJP programs may support more than one budget function (state and local assistance, treatment, prevention, recovery, or harm reduction), the total of funding shown on the drug budget function totals (shown in italics) may be greater than the total amount of drug-related funding (shown on the bold total lines for each program) for some programs. OJP used the definitions provided by ONDCP for "harm reduction" and "recovery" in determining how much funding show be shown under each of these functions for each OJP program.

\*\* The funding levels shown for FY 2022 Enacted and FY 2023 President's Budget were scored using the drug budget methodology in place between FY 2019 and FY 2022 (see previses OJP submissions for details on the scoring of these amounts). Consistent with ONDCP guidance, OJP revised the drug budget methodology to score OJP program activity to new program functions (recovery and harm reduction) and implement revised drug budget scoring percentages. [REDACTED]

\*\*\* 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:**

<sup>1/</sup> Amounts reported for the Regional Information Sharing System reflect 37 percent of total funding for this program as drug-related.

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

<sup>3/</sup> 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. [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.

<sup>4/</sup> Amounts shown for the Project Hope Opportunity Probation with Enforcement reflect 58 percent of total funding for this program as drug-related.

<sup>5/</sup> Amounts shown for the Byrne Criminal Justice Innovation Program (Innovations in Community-Based Crime Reduction) reflect 44 percent of total funding for this program as drug-related.

<sup>6/</sup> Amounts reported for the Byrne Justice Assistance Grant Program reflect 16 percent of total JAG funding less Congressionally-directed spending (Byrne Discretionary Community Project Grants) and one time funding for election security or President-elect security programs (varies by fiscal year).

<sup>7/</sup> 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.

<sup>8/</sup> 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 2023 and FY 2024 budget requests.

- 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 2022 Enacted column, approximately 52 percent of the \$33 million appropriated (or \$17 million) is scored as drug related. [REDACTED]

- 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 2022, \$12 million was appropriated for this program. [REDACTED]

- The Mentoring for Youth Affected by the Opioid Crisis program is funded as a carve-out of the Youth Mentoring program. In the FY 2022 Enacted column, approximately 16.2 percent of the \$102 million appropriated for the Youth Mentoring Program (or \$16.5 million) is scored as drug related for this carve-out. [REDACTED]

**Department of Justice - UNITED STATES ATTORNEYS**  
**Dollars in Millions - TOTAL DRUG RESOURCES**

	FY 2022 Enacted	FY 2023 President's Budget	FY 2024 Spring Call
<b>Resource Summary</b>			
<b>Drug Resources by Decision Unit and Function</b>			
<b><i>Criminal Decision Unit</i></b>			
<i>Prosecution</i>	105,984	105,984	
<b>Total Drug Funding</b>	105,984	105,984	
<b>Drug Resources as a Percent of Budget</b>			
Total Agency Budget (in billions)	\$2.4	\$2.8	
Drug Resources Percentage	4.4%	3.8%	

Department of Justice - Organized Crime Drug Enforcement Task Forces - ICDE

Dollars in Millions - TOTAL DRUG RESOURCES

Resource Summary	FY 2022 Enacted	FY 2023 President's Budget	FY 2024 Spring Call
<b>Drug Resources by Decision Unit and Function</b>			
<i>Decision Unit: Investigations</i>			
<i>Investigations</i>	\$381.513	\$386.513	
<b>Total, Decision Unit: Investigations</b>	\$381.513	\$386.513	
<i>Decision Unit: Prosecutions</i>			
<i>Prosecutions</i>	\$168.945	\$163.945	
<b>Total, Decision Unit: Prosecutions</b>	\$168.945	\$163.945	
<b>Total Drug Funding</b>	\$550.458	\$550.458	
<b>Drug Resources as a Percent of Budget</b>			
Total Agency Budget (in billions)	\$0.6	\$0.6	
Drug Resources Percentage	100.0%	100.0%	

**Department of Justice - U.S. Marshals Service**  
**Dollars in Millions - TOTAL DRUG RESOURCES**

Resource Summary	FY 2022 Enacted	FY 2023 President's Budget	FY 2024 Spring Call
<b>Drug Resources by Decision Unit and Function</b>			
<b>Salaries and Expenses</b>			
<i>Decision Unit: Fugitive Apprehension</i>			
<i>International</i>	\$1.518	\$1.808	
<i>Investigative</i>	\$150.322	\$178.975	
<b>Total, Fugitive Apprehension</b>	<b>\$151.840</b>	<b>\$180.783</b>	
<i>Decision Unit: Judicial and Courthouse Security</i>			
<i>Prosecutions</i>	\$187.857	\$210.750	
<b>Total, Judicial and Courthouse Security</b>	<b>\$187.857</b>	<b>\$210.750</b>	
<i>Decision Unit: Prisoner Security and Transportation</i>			
<i>Prosecutions</i>	\$93.348	\$101.808	
<b>Total, Prisoner Security and Transportation</b>	<b>\$93.348</b>	<b>\$101.808</b>	
<i>Decision Unit: Tactical Operations</i>			
<i>Harm Reduction</i>	\$0.006	\$0.006	
<b>Total, Tactical Operations</b>	<b>\$0.006</b>	<b>\$0.006</b>	
<b>Federal Prisoner Detention</b>			
<i>Decision Unit: Detention Services</i>			
<i>Corrections</i>	\$623.505	\$537.795	
<b>Total, Detention Services</b>	<b>\$623.505</b>	<b>\$537.795</b>	
<b>Total Drug Funding</b>	<b>\$1,056.556</b>	<b>\$1,031.142</b>	
<b>Drug Resources as a Percent of Budget</b>			
Total Agency Budget (in billions)	\$3.7	\$3.9	
Drug Resources Percentage	28.5%	26.2%	

# 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

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**Detailed Accounting Report  
Management's Assertion Statement  
For Fiscal Year Ended September 30, 2022**

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, 2022, 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 this 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 reprogrammings or transfers during FY 2022.
7. AFF did not have any ONDCP Fund Control Notices issued in FY 2022.

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Peter M. Maxey, Director,  
Asset Forfeiture Management Staff

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Date

**U.S. Department of Justice  
Assets Forfeiture Fund  
Detailed Accounting Report  
Table of Drug Control Obligations  
For Fiscal Year Ended September 30, 2022  
(Dollars in Millions)**

<b>Drug Resources by Budget Decision Unit and Function:</b>	<b>FY 2022 Actual Obligations</b>
<b>Decision Unit: Asset Forfeiture</b>	
Investigations	\$ 139.37
State and Local Assistance	71.63
<b>Total Asset Forfeiture</b>	<b>\$ 211.00</b>
<b>Total Obligations</b>	<b>\$ 211.00</b>
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ -
Organized Crime Drug Enforcement Task Force (OCDETF) Resources	\$ -
* Report all decision units listed in the most recent National Drug Control Strategy Budget Summary	

**U.S. Department of Justice  
Assets Forfeiture Fund  
Detailed Accounting Submission  
Related Disclosures  
For Fiscal Year Ended September 30, 2022**

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 AFF.” 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 particular 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 2022 Financial Statements Audit, the Assets Forfeiture Fund (AFF)/Seized Asset Deposit Fund (SADF) received an unmodified audit opinion with one significant deficiency. The significant deficiency is for needed improvement to control over timely recognition of forfeiture revenue and seized assets. Specifically, “management did not have effective controls in place to ensure that agencies” participating in the Asset Forfeiture Program “were evaluating and reporting judicial and seizure information timely in the Consolidated Asset Tracking System (CATS).” Also, the significant deficiency cited that “there was no comprehensive process in place to identify, analyze, and document the impact of out-of-period revenue and seizure transactions on the current and prior year financial statements.”

To mitigate this finding:

- The Asset Forfeiture Financial Management Guide will be published in FY 2023 to clarify accounting requirements for participating agencies and require adherence to timely data input to CATS, including forfeiture decisions that directly impact the AFF or SADF;
- AFMS will oversee participating agencies’ development and implementation of control ensuring that seizure and forfeiture transactions are recorded accurately and timely and will elevate instances of noncompliance to the participating agency’s senior management to ensure that corrective action is taken prior to quarter-end reporting; and
- AFMS will review current internal controls review procedures, identifying high risk areas requiring more intensive review and update review procedures.

#### Disclosure 4: Reprogrammings or Transfers

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



**U. S. Department of Justice**  
Drug Enforcement Administration

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*www.dea.gov*

**Detailed Accounting Report  
Management's Assertion Statement  
For Fiscal Year Ended September 30, 2022**

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 2022.

**JEFFREY  
SUTTON**

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Jeffrey Sutton, Chief Financial Officer

Date

**U.S. Department of Justice  
Drug Enforcement Administration  
Detailed Accounting Report  
Table of Drug Control Obligations  
For Fiscal Year Ended September 30, 2022  
(Dollars in Millions)**

<b>Drug Resources by Budget Decision Unit and Function:</b>	<b>FY 2022 Actual Obligations</b>
<b>Diversion Control Fee Account</b>	
Intelligence	\$ 21.89
Investigations	508.82
Prevention	1.05
Harm Reduction	0.02
<b>Total Diversion Control Fee Account</b>	<b>\$ 531.78</b>
<b>Domestic Enforcement</b>	
Intelligence	\$ 162.45
Investigations	1,969.42
Prevention	3.64
Harm Reduction	0.07
<b>Total Domestic Enforcement</b>	<b>\$ 2,135.57</b>
<b>International Enforcement</b>	
Intelligence	\$ 26.19
International	445.78
Prevention	-
Harm Reduction	0.01
<b>Total International Enforcement</b>	<b>\$ 471.98</b>
<b>State and Local Assistance</b>	
State and Local Assistance	\$ 9.37
<b>Total State and Local Assistance</b>	<b>\$ 9.37</b>
<b>Total Obligations</b>	<b>\$ 3,148.70</b>
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ 16.27
Organized Crime Drug Enforcement Task Force (OCDETF) Resources	\$ 193.98

**U.S. Department of Justice  
Drug Enforcement Administration  
Detailed Accounting Report  
Related Disclosures  
For Fiscal Year Ended September 30, 2022**

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, 2022**

- 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, 2022**

The DEA Budget Decision Unit	Allocation	ONDCP Function
Diversion Control Fee Account	4.12%	Intelligence
	95.68%	Investigations
	0.20%	Prevention
	0.00%	Harm Reduction
Domestic Enforcement	7.61%	Intelligence
	92.22%	Investigations
	0.17%	Prevention
	0.00%	Harm Reduction
International Enforcement	5.55%	Intelligence
	94.45%	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 Equivalents (FTE): One hundred percent of the DEA FTEs are dedicated to drug enforcement efforts. The DEA’s Direct FTE total for FY 2022 including Salaries & Expenses (S&E) and Diversion Control Fee Account (DCFA) appropriations, was 8,052 through pay period 19, ending September 24, 2022.

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 2022 obligations from four decision units to ONDCP’s drug functions.

Disclosure 3: Material Weaknesses or Other Findings

**U.S. Department of Justice  
Drug Enforcement Administration  
Detailed Accounting Report  
Related Disclosures  
For Fiscal Year Ended September 30, 2022**

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 2022 Independent Auditor's Report revealed no material weaknesses or significant deficiencies directed to DEA. Additionally, the Department's assessment of risk and internal control in FY 2022 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.

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**Disclosure 4: Reprogrammings or Transfers**

The DEA received seven transfers during FY 2022 (see the attached Table of FY 2022 Reprogrammings and Transfers) with individual transfer amounts that matched or exceeded the \$5M or 10 percent of a specific program threshold. Five transfers were internal from DEA's prior year funded unobligated balances to DEA's S&E No Year account for a total of \$72,375,950.00. DEA received one transfer from HIDTA that met the reporting threshold, in the amount of \$14,710,097.00 and one interagency transfer from the Spectrum Relocation Fund (SRF) in the amount of \$7,967,437.00 to DEA's Spectrum fund. DEA did not have a reprogramming in FY 2022. Transfers under the Drug Resources by Function section in the Table of FY 2022 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 and Transfers**  
**For Fiscal Year Ended September 30, 2022**  
**(Dollars in Millions)**

<b>Drug Resources by Budget Decision Unit and Function:</b>	<b>Reprogrammings</b>	<b>Transfers-in</b>	<b>Transfers-out</b>	<b>Total</b>
<b>Decision Unit #1: Domestic Enforcement</b>				
Intelligence	\$ -	\$ 5.01	\$ -	\$ 5.01
Investigations	-	60.68	-	60.68
Prevention	-	0.11	-	0.11
<b>Total Domestic Enforcement</b>	<b>\$ -</b>	<b>\$ 65.80</b>	<b>\$ -</b>	<b>\$ 65.80</b>
<b>Decision Unit #2: International Enforcement</b>				
Intelligence	\$ -	\$ 0.81	\$ -	\$ 0.81
International	-	13.73	-	13.73
Prevention	-	-	-	-
<b>Total International Enforcement</b>	<b>\$ -</b>	<b>\$ 14.54</b>	<b>\$ -</b>	<b>\$ 14.54</b>
<b>Decision Unit #3: State and Local Assistance</b>				
State and Local Assistance	\$ -	\$ -	\$ -	\$ -
<b>Total State and Local Assistance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Funding</b>	<b>\$ -</b>	<b>\$ 80.34</b>	<b>\$ -</b>	<b>\$ 80.34</b>
High-Intensity Drug Trafficking Area (HIDTA) Transfer	\$ -	\$ 14.71	\$ -	\$ 14.71
Organized Crime Drug Enforcement Task Force (OCDETF)	\$ -	\$ -	\$ -	\$ -

**Federal Bureau of Investigation  
Detailed Accounting Report  
Management's Assertion Statement  
For Fiscal Year Ended September 30, 2022**

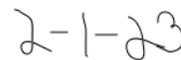
On the basis of the Federal Bureau of Investigation's (FBI's) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, we assert that the FBI's 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 2022.
7. FBI did not have any ONDCP Fund Control Notices issued in FY 2022.



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Nicholas Dimos, Chief Financial Officer



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Date

**U.S. Department of Justice**  
**Federal Bureau of Investigation**  
**Detailed Accounting Report**  
**Table of Drug Control Obligations**  
**For Fiscal Year Ended September 30, 2022**  
**(Dollars in Millions)**

<b>Drug Resources by Budget Decision Unit and Function:</b>	<b>FY 2022 Actual Obligations</b>
<b>Decision Unit #1: Intelligence</b>	
Intelligence	\$ 9.53
<b>Total Intelligence</b>	<b>\$ 9.53</b>
<b>Decision Unit #2: Criminal Enterprises and Federal Crimes</b>	
Investigations	\$ 149.38
<b>Total Criminal Enterprises and Federal Crimes</b>	<b>\$ 149.38</b>
<b>Total Obligations</b>	<b>\$ 158.91</b>
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ 2.56
Organized Crime Drug Enforcement Task Force (OCDETF) Resources	\$ 115.98
* Report all decision units listed in the most recent National Drug Control Strategy Budget Summary	

**U.S. Department of Justice  
Federal Bureau of Investigation  
Detailed Accounting Report  
Related Disclosures  
For Fiscal Year Ended September 30, 2022**

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.

**U.S. Department of Justice  
Federal Bureau of Investigation  
Detailed Accounting Report  
Related Disclosures  
For Fiscal Year Ended September 30, 2022**

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

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Washington, DC 20534

**Detailed Accounting Report**  
**Management's Assertion Statement**  
**For Fiscal Year Ended September 30, 2022**

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. In FY 2022, there was a transfer of \$95.1 million from the BOP's S&E funds to Health and Human Services for Public Health Service (PHS). There was also a transfer of \$56 million from the BOP's S&E

funds to the United States Marshal Service (see the attached Table of Reprogrammings and Transfers).

7. BOP did not have any ONDCP Fund Control Notices issued in FY 2022.

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Lisa Ward,  
Assistant Director for Administration

February 1, 2023

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Date

**U.S. Department of Justice**  
**Federal Bureau of Prisons**  
**Detailed Accounting Report**  
**Table of Drug Control Obligations**  
**For Fiscal Year Ended September 30, 2022**  
**(Dollars in Millions)**

	<b>FY 2022 Actual Obligations</b>
<b>Drug Resources by Budget Decision Unit and Function:</b>	
<b>Decision Unit #1: Inmate Care and Programs</b>	
Treatment	\$ 108.65
Corrections	1,365.72
Harm Reduction	0.26
<b>Total Inmate Care and Programs</b>	<b>\$ 1,474.63</b>
<b>Decision Unit #2: Security/Management and Administration</b>	
Corrections	\$ 1,804.70
<b>Total Security/Management and Administration</b>	<b>\$ 1,804.70</b>
<b>Decision Unit #3: Contract Confinement</b>	
Treatment	\$ 42.49
Corrections	311.55
<b>Total Contract Confinement</b>	<b>\$ 354.04</b>
<b>Decision Unit #4: New Construction</b>	
Corrections	\$ 1.80
<b>Total New Construction</b>	<b>\$ 1.80</b>
<b>Decision Unit #5: Modernization and Repair</b>	
Corrections	\$ 26.23
<b>Total Modernization and Repair</b>	<b>\$ 26.23</b>
<b>Total Obligations</b>	<b>\$ 3,661.40</b>
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ -
Organized Crime Drug Enforcement Task Force (OCDETF) Resources	\$ -
* Report all decision units listed in the most recent National Drug Control Strategy Budget Summary	

**U.S. Department of Justice  
Federal Bureau of Prisons  
Detailed Accounting Report  
Related Disclosures  
For Fiscal Year Ended September 30, 2022**

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 (45.1%).

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 2021).

Disclosure 3: Material Weaknesses or Other Findings

In FY 2022, the independent auditors identified one material weakness in the Agency Financial Report. The material weakness related to BOP not maintaining effective internal controls over financial management and reporting.

**U.S. Department of Justice  
Federal Bureau of Prisons  
Detailed Accounting Report  
Related Disclosures  
For Fiscal Year Ended September 30, 2022**

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 2022 obligations include all approved transfers and there were no reprogrammings. (see the attached Table of Reprogrammings and Transfers). In FY 2022, there was a transfer of \$95.1 million from the BOP's S&E funds to Health and Human Services for Public Health Service (PHS). There was also a transfer of \$56 million from the BOP's S&E funds to the United States Marshal Service (see the attached Table of Reprogrammings and Transfers).

Disclosure 5: Other Disclosures

The BOP allocates funds to the Public Health Service (PHS). The PHS provides a portion of the drug treatment for federal inmates. In FY 2022, \$1,663,514 was allocated from the BOP to PHS, and was designated and expended for current year obligations of PHS staff salaries, benefits, and applicable relocation expenses associated with 10 PHS Full Time Equivalents in relation to drug treatment. Therefore, the allocated obligations were included in BOP's Table of Drug Control Obligations.

**U.S. Department of Justice**  
**Federal Bureau of Prisons**  
**Detailed Accounting Report**  
**Table of Reprogrammings and Transfers**  
**For Fiscal Year Ended September 30, 2022**  
**(Dollars in Millions)**

<b>Drug Resources by Budget Decision Unit and Function:</b>	<b>Reprogrammings</b>	<b>Transfers-in</b>	<b>Transfers-out</b>	<b>Total</b>
<b>Decision Unit #1: Inmate Care and Programs</b>				
Corrections	\$ -	\$ 42.91	\$ (42.91)	\$ -
<b>Total Inmate Care and Programs</b>	<b>\$ -</b>	<b>\$ 42.91</b>	<b>\$ (42.91)</b>	<b>\$ -</b>
<b>Decision Unit #2: Security/Management and Administration</b>				
Corrections	\$ -	\$ -	\$ (25.26)	\$ (25.26)
<b>Total Security/Management and Administration</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (25.26)</b>	<b>\$ (25.26)</b>
<b>Decision Unit #3: Contract Confinement</b>				
Corrections	\$ -	\$ -	\$ -	\$ -
<b>Total Contract Confinement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Funding</b>	<b>\$ -</b>	<b>\$ 42.91</b>	<b>\$ (68.17)</b>	<b>\$ (25.26)</b>
High-Intensity Drug Trafficking Area (HIDTA) Transfer	\$ -	\$ -	\$ -	\$ -
Organized Crime Drug Enforcement Task Force (OCDETF)	\$ -	\$ -	\$ -	\$ -



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Washington, D.C. 20531

**Detailed Accounting Report  
Management's Assertion Statement  
For Fiscal Year Ended September 30, 2022**

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 reported by budget decision unit represents the actual obligations derived from 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. 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. OJP did not have any ONDCP Fund Control Notices issued in FY 2022.

RACHEL  
JOHNSON

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JOHNSON  
Date: 2023.02.01 09:38:15 -05'00'

February 1, 2023

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Rachel Johnson,  
Chief Financial Officer

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Date

**U.S. Department of Justice**  
**Office of Justice Programs**  
**Detailed Accounting Report**  
**Table of Drug Control Obligations**  
**For Fiscal Year Ended September 30, 2022**  
**(Dollars in Millions)**

	<b>FY 2022 Actual Obligations</b> <small>1/, 2/</small>
<b>Drug Resources by Budget Decision Unit and Function:</b>	
<b>Regional Information Sharing System Program</b>	
State and Local Assistance	\$ 14.89
<b>Total, Regional Information Sharing System Program</b>	<b>\$ 14.89</b>
<b>Drug Court Program</b>	
Treatment	\$ 153.23
<b>Total, Drug Court Program <sup>3/</sup></b>	<b>\$ 153.23</b>
<b>Justice and Mental Health Collaboration Program</b>	
Treatment	\$ 10.38
<b>Total, Justice and Mental Health Collaboration Program <sup>3/</sup></b>	<b>\$ 10.38</b>
<b>Residential Substance Abuse Treatment Program</b>	
Treatment	\$ 37.29
<b>Total, Residential Substance Abuse Treatment Program <sup>3/</sup></b>	<b>\$ 37.29</b>
<b>Harold Rogers' Prescription Drug Monitoring Program</b>	
State and Local Assistance	\$ 47.12
<b>Total, Harold Rogers' Prescription Drug Monitoring Program</b>	<b>\$ 47.12</b>
<b>Second Chance Act Program</b>	
Treatment	\$ 58.52
<b>Total, Second Chance Act Program <sup>3/</sup></b>	<b>\$ 58.52</b>
<b>Project Hope Opportunity Probation with Enforcement</b>	
State and Local Assistance	\$ 8.72
<b>Total, Project Hope Opportunity Probation with Enforcement <sup>3/</sup></b>	<b>\$ 8.72</b>
<b>Byrne Criminal Justice Innovation Program</b>	
State and Local Assistance	\$ 6.34
<b>Total, Byrne Criminal Justice Innovation Program</b>	<b>\$ 6.34</b>

U.S. Department of Justice  
Office of Justice Programs  
Detailed Accounting Report  
Table of Drug Control Obligations  
For Fiscal Year Ended September 30, 2022  
(Dollars in Millions)

<b>Drug Resources by Budget Decision Unit and Function:</b>	<b>FY 2022 Actual Obligations</b> <i>1/, 2/</i>
<b>Edward Byrne Memorial Justice Assistance Grant Program</b>	
State and Local Assistance	\$ 36.08
Recovery	3.14
<b>Total, Edward Byrne Memorial Justice Assistance Grant Program</b>	<b>\$ 39.22</b>
<b>Tribal Youth Program</b>	
Prevention	\$ 7.22
<b>Total, Tribal Youth Program</b> <sup>3/</sup>	<b>\$ 7.22</b>
<b>Veterans Treatment Courts Program</b>	
Treatment	\$ 42.21
<b>Total, Veterans Treatment Courts Program</b> <sup>3/</sup>	<b>\$ 42.21</b>
<b>Comprehensive Opioid, Stimulant, and Substance Use Program</b>	
Treatment	\$ 327.56
<b>Total, Comprehensive Opioid, Stimulant, and Substance Use Program</b> <sup>4/</sup>	<b>\$ 327.56</b>
<b>Tribal Assistance</b>	
Treatment	\$ 11.12
Recovery	10.27
<b>Total, Tribal Assistance</b>	<b>\$ 21.39</b>
<b>Forensic Support for Opioid and Synthetic Drug Investigation</b>	
State and Local Assistance	\$ 14.90
<b>Total, Forensic Support for Opioid and Synthetic Drug Investigation</b>	<b>\$ 14.90</b>
<b>Opioid-Affected Youth Initiative</b>	
Prevention	\$ 20.49
<b>Total, Opioid-Affected Youth Initiative</b> <sup>3/</sup>	<b>\$ 20.49</b>

**U.S. Department of Justice  
Office of Justice Programs  
Detailed Accounting Report  
Table of Drug Control Obligations  
For Fiscal Year Ended September 30, 2022  
(Dollars in Millions)**

	<b>FY 2022 Actual Obligations</b> <i>1/, 2/</i>
<b>Drug Resources by Budget Decision Unit and Function:</b>	
<b>Mentoring for Youth Affected by the Opioid Crisis</b>	
Prevention	\$ 32.96
<b>Total, Mentoring for Youth Affected by the Opioid Crisis</b> <sup>3/</sup>	<b>\$ 32.96</b>
<b>Total Obligations</b>	
	<b>\$ 842.44</b>
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ -
Organized Crime Drug Enforcement Task Force (OCDETF) Resources	\$ -

<sup>1/</sup> Actual obligations reflect direct program obligations plus estimated management and administration obligations.

<sup>2/</sup> In FY 2021, obligations for most of OJP's drug-related programs have been limited due to delays in processing grant awards under OJP's new JustGrants system. The obligations displayed in this table includes obligations for FY 2021 awards made after September 30, 2021, as well as obligations for FY 2022 awards.

<sup>3/</sup> This decision unit also now includes the Recovery function. An estimate of the Recovery allocation is being developed for use beginning in FY 2023.

<sup>4/</sup> 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.

**U.S. Department of Justice  
Office of Justice Programs  
Detailed Accounting Report  
Related Disclosures  
For Fiscal Year Ended September 30, 2022**

Disclosure 1: Drug Methodology

The mission of the Office of Justice Programs (OJP) is to provide leadership, resources, and solutions for creating safe, just, and engaged communities. 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 misuse 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 misuse 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 misuse 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 will be applied to drug budget reporting starting with the Fiscal Year (FY 2024) budget cycle. Therefore, the FY 2022 and 2023 drug budget attestations will reflect the older drug budget methodology (established in January 2018) to match the methodology used in drug budget reporting for these years, rather than the revised 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 Fiscal Year (FY) 2022 attestation reflect the drug budget methodology established by OJP and ONDCP in January 2018 (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 2022 drug obligations have a total of 16 decision units identified for the National Drug Control Budget. No new decision units were added in FY 2022 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 2021 attestation.

The 16 decision units in FY 2022 include the following:

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

**U.S. Department of Justice  
Office of Justice Programs  
Detailed Accounting Report  
Related Disclosures  
For Fiscal Year Ended September 30, 2022**

- 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, 2022, 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.

In FY 2021, obligations for most of OJP's drug-related programs were limited due to delays in processing grant awards under OJP's new JustGrants system. Therefore, the total obligations reported in the FY 2022 attestation reflect obligations for FY 2021 awards made after September 30, 2021, as well as obligations for FY 2022 awards.

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.

Overall, OJP program activities support the four goals of the National Drug Control Strategy to: (1) strengthening the capacity of state, local, and tribal communities to identify and prevent substance misuse; (2) improving the response to overdose; (3) eliminating barriers to treatment availability; (4) leveraging drug courts and diversion programs. Functionally, OJP program activities fall under the following functions: State and Local Assistance, Treatment, and Prevention. 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:

**U.S. Department of Justice  
Office of Justice Programs  
Detailed Accounting Report  
Related Disclosures  
For Fiscal Year Ended September 30, 2022**

**Function:** OJP’s drug-related programs now support two new drug control budget functions, Harm Reduction and Recovery, in addition to the three functions reported in previous attestations (State and Local Assistance, Treatment, and Prevention). In the FY 2022 attestation, the drug control budget functions supported by each ONDCP drug budget program have been updated to reflect an interim agreement on what budget functions should be associated with each OJP program and how total program funding should be allocated between these functions. OJP and ONDCP will continue to discuss this aspect of OJP’s drug budget methodology and implement a final revision to the methodology during FY 2023.

**Decision Unit:** In accordance with the ONDCP Circulars and OJP’s drug budget methodology, 100 percent of the actual obligations for 8 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 35 percent of the actual obligations for the Regional Information Sharing System Program are included;
- Only 15 percent of the actual obligations for the Justice and Mental Health Collaboration Program are included;
- Only 35 percent of the actual obligations administered by the Bureau of Justice Assistance (BJA) and 12 percent of the actual obligations administered by the Office of Juvenile Justice and Delinquency Prevention (OJJDP) under the Second Chance Act are included;
- Only 30 percent of the actual obligations for the Byrne Criminal Justice Innovation Program and Tribal Youth Program are included;
- Only 10 percent of the actual obligations for the Edward Byrne Memorial Justice Assistance Grants Program are included;
- Only 30 percent of the actual obligations for the Tribal Youth program are included;
- Only 80 percent of the actual obligations for the Tribal Courts Program and Indian Alcohol and Substance Abuse Program are included; and
- Only 51 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.

**U.S. Department of Justice  
Office of Justice Programs  
Detailed Accounting Report  
Related Disclosures  
For Fiscal Year Ended September 30, 2022**

Disclosure 2: Methodology Modifications

Aside from the updates to the drug control budget functions discussed above, which do not affect the computation of the funding totals shown in this attestation, there have been no other changes to the drug budget methodology since FY 2021.

Disclosure 3: Material Weaknesses or Other Findings

For FY 2022, 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 to OJP. Additionally, the Department's assessment of risk and internal controls in FY 2022 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 2022, for the reported decision units and programs, OJP had no reprogrammings, and \$82.28 million and \$104.17 million in drug-related transfers-in and transfers-out, respectively. The transfers-in amounts include OJP's FY 2022 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 2021, Congress provided OJP the authority to assess programs for administrative purposes.

Disclosure 5: Other Disclosures

In FY 2022, OJP's drug-related programs were supported by \$572.89 million in unobligated resources carried forward from previous fiscal years. Of this amount, \$28.91 million was rescinded to assist in addressing rescission against OJP's past years' unobligated balances that was included in the Consolidated Appropriations Act, of 2022. (For a program-by-program breakdown of carryforward and rescission amounts, please refer to the Funding Crosswalk for Drug Programs table.)

U.S. Department of Justice  
Office of Justice Programs  
Detailed Accounting Report  
Table of Reprogrammings and Transfers  
For Fiscal Year Ended September 30, 2022  
(Dollars in Millions)

<b>Drug Resources by Budget Decision Unit and Function:</b>	<b>Reprogrammings <sup>1/</sup></b>	<b>Transfers-in <sup>2/</sup></b>	<b>Transfers-Out <sup>3/</sup></b>	<b>Total</b>
<b>Regional Information Sharing System Program</b>				
State and Local Assistance	\$ -	\$ 38.60	\$ (0.84)	\$ 37.76
<b>Total, Regional Information Sharing System Program</b>	<b>\$ -</b>	<b>\$ 38.60</b>	<b>\$ (0.84)</b>	<b>\$ 37.76</b>
<b>Drug Court Program</b>				
Treatment	\$ -	\$ 3.54	\$ (8.86)	\$ (5.32)
<b>Total, Drug Court Program <sup>4/</sup></b>	<b>\$ -</b>	<b>\$ 3.54</b>	<b>\$ (8.86)</b>	<b>\$ (5.32)</b>
<b>Justice and Mental Health Collaboration Program</b>				
Treatment	\$ -	\$ 1.09	\$ (4.03)	\$ (2.94)
<b>Total, Justice and Mental Health Collaboration Program <sup>4/</sup></b>	<b>\$ -</b>	<b>\$ 1.09</b>	<b>\$ (4.03)</b>	<b>\$ (2.94)</b>
<b>Residential Substance Abuse Treatment Program</b>				
Treatment	\$ -	\$ 1.68	\$ (4.03)	\$ (2.35)
<b>Total, Residential Substance Abuse Treatment Program <sup>4/</sup></b>	<b>\$ -</b>	<b>\$ 1.68</b>	<b>\$ (4.03)</b>	<b>\$ (2.35)</b>
<b>Harold Rogers' Prescription Drug Monitoring Program</b>				
State and Local Assistance	\$ -	\$ 2.12	\$ (3.32)	\$ (1.20)
<b>Total, Harold Rogers' Prescription Drug Monitoring Program</b>	<b>\$ -</b>	<b>\$ 2.12</b>	<b>\$ (3.32)</b>	<b>\$ (1.20)</b>

U.S. Department of Justice  
Office of Justice Programs  
Detailed Accounting Report  
Table of Reprogrammings and Transfers  
For Fiscal Year Ended September 30, 2022  
(Dollars in Millions)

<b>Drug Resources by Budget Decision Unit and Function:</b>	<b>Reprogrammings <sup>1/</sup></b>	<b>Transfers-in <sup>2/</sup></b>	<b>Transfers-Out <sup>3/</sup></b>	<b>Total</b>
<b>Second Chance Act Program</b>				
Treatment	\$ -	\$ 8.08	\$ (10.07)	\$ (1.99)
<b>Total, Second Chance Act Program <sup>4/</sup></b>	<b>\$ -</b>	<b>\$ 8.08</b>	<b>\$ (10.07)</b>	<b>\$ (1.99)</b>
<b>Project Hope Opportunity Probation with Enforcement</b>				
State and Local Assistance	\$ -	\$ 0.15	\$ (0.50)	\$ (0.35)
<b>Total, Project Hope Opportunity Probation with Enforcement <sup>4/</sup></b>	<b>\$ -</b>	<b>\$ 0.15</b>	<b>\$ (0.50)</b>	<b>\$ (0.35)</b>
<b>Byrne Criminal Justice Innovation Program</b>				
State and Local Assistance	\$ -	\$ 2.17	\$ -	\$ 2.17
<b>Total, Byrne Criminal Justice Innovation Program</b>	<b>\$ -</b>	<b>\$ 2.17</b>	<b>\$ -</b>	<b>\$ 2.17</b>
<b>Edward Byrne Memorial Justice Assistance Grant Program</b>				
State and Local Assistance	\$ -	\$ 9.50	\$ (35.40)	\$ (25.90)
Recovery	-	0.83	(3.08)	(2.25)
<b>Total, Edward Byrne Memorial Justice Assistance Grant Program</b>	<b>\$ -</b>	<b>\$ 10.33</b>	<b>\$ (38.48)</b>	<b>\$ (28.15)</b>
<b>Tribal Youth Program</b>				
Prevention	\$ -	\$ 0.07	\$ (1.41)	\$ (1.34)
<b>Total, Tribal Youth Program <sup>4/</sup></b>	<b>\$ -</b>	<b>\$ 0.07</b>	<b>\$ (1.41)</b>	<b>\$ (1.34)</b>
<b>Veterans Treatment Courts Program</b>				
Treatment	\$ -	\$ 1.29	\$ (2.92)	\$ (1.63)
<b>Total, Veterans Treatment Courts Program <sup>4/</sup></b>	<b>\$ -</b>	<b>\$ 1.29</b>	<b>\$ (2.92)</b>	<b>\$ (1.63)</b>

U.S. Department of Justice  
Office of Justice Programs  
Detailed Accounting Report  
Table of Reprogrammings and Transfers  
For Fiscal Year Ended September 30, 2022  
(Dollars in Millions)

<b>Drug Resources by Budget Decision Unit and Function:</b>	<b>Reprogrammings <sup>1/</sup></b>	<b>Transfers-in <sup>2/</sup></b>	<b>Transfers-Out <sup>3/</sup></b>	<b>Total</b>
<b>Comprehensive Opioid, Stimulant, and Substance Use Program</b>				
Treatment	\$ -	\$ 5.05	\$ (20.14)	\$ (15.09)
<b>Total, Comprehensive Opioid, Stimulant, and Substance Use Program <sup>5/</sup></b>	<b>\$ -</b>	<b>\$ 5.05</b>	<b>\$ (20.14)</b>	<b>\$ (15.09)</b>
<b>Tribal Assistance</b>				
Treatment	\$ -	\$ 2.21	\$ (2.62)	\$ (0.41)
Recovery	-	2.04	(2.42)	(0.38)
<b>Total, Tribal Assistance</b>	<b>\$ -</b>	<b>\$ 4.25</b>	<b>\$ (5.04)</b>	<b>\$ (0.79)</b>
<b>Forensic Support for Opioid and Synthetic Drug Investigations</b>				
State and Local Assistance	-	2.13	(3.32)	(1.19)
<b>Total, Forensic Support for Opioid and Synthetic Drug Investigations</b>	<b>\$ -</b>	<b>\$ 2.13</b>	<b>\$ (3.32)</b>	<b>\$ (1.19)</b>
<b>Opioid-Affected Youth Initiative</b>				
Prevention	\$ -	\$ 0.73	\$ (1.21)	\$ (0.48)
<b>Total, Opioid-Affected Youth Initiative <sup>4/</sup></b>	<b>\$ -</b>	<b>\$ 0.73</b>	<b>\$ (1.21)</b>	<b>\$ (0.48)</b>
<b>Mentoring for Youth Affected by the Opioid Crisis</b>				
Prevention	\$ -	\$ 1.00	\$ -	\$ 1.00
<b>Total, Mentoring for Youth Affected by the Opioid Crisis <sup>4/</sup></b>	<b>\$ -</b>	<b>\$ 1.00</b>	<b>\$ -</b>	<b>\$ 1.00</b>

**U.S. Department of Justice  
Office of Justice Programs  
Detailed Accounting Report  
Table of Reprogrammings and Transfers  
For Fiscal Year Ended September 30, 2022  
(Dollars in Millions)**

<b>Drug Resources by Budget Decision Unit and Function:</b>	<b>Reprogrammings <sup>1/</sup></b>	<b>Transfers-in <sup>2/</sup></b>	<b>Transfers-Out <sup>3/</sup></b>	<b>Total</b>
<b>Total Obligations</b>	\$ -	\$ 82.28	\$ (104.17)	\$ (21.89)
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ -	\$ -	\$ -	\$ -
Organized Crime Drug Enforcement Task Force (OCDETF) Resources	\$ -	\$ -	\$ -	\$ -

<sup>1/</sup> There were no reprogrammings related to the programs displayed in this table in FY 2022.

<sup>2/</sup> Amounts shown for Transfers In reflect a Congressionally-directed \$38.6 million transfer from COPS to fund the Regional Information Sharing System, as well as FY 2022 recoveries.

<sup>3/</sup> Amounts shown for Transfers Out include all funding assessed from these programs to support the 2.0% Research, Evaluation, and Statistics set aside and OJP Management and Administration, as well as a transfer of \$1.5 million to DOJ's Civil Rights Division (CRT to provide additional support for civil rights enforcement efforts.

<sup>4/</sup> This decision unit also now includes the Recovery function. An estimate of the Recovery allocation is being developed for use beginning in FY 2023.

<sup>5/</sup> 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.



**U.S. Department of Justice**

Executive Office for United States Attorneys

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**Detailed Accounting Report  
Management’s Assertion Statement  
For Fiscal Year Ended September 30, 2022**

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 the Budget Decision Unit.
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 2022.
7. The United States Attorneys did not have any ONDCP Fund Control Notices issued in FY 2022.

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Jonathan Pelletier  
Chief Financial Officer

**2/1/23**

Date

**U.S. Department of Justice**  
**United States Attorney**  
**Detailed Accounting Report**  
**Table of Drug Control Obligations**  
**For Fiscal Year Ended September 30, 2022**  
**(Dollars in Millions)**

	<b>FY 2022 Actual Obligations</b>
<b>Drug Resources by Budget Decision Unit and Function:</b>	
<b>Decision Unit: Criminal</b>	
Prosecution	\$ 125.65
<b>Total Criminal</b>	<b>\$ 125.65</b>
<b>Total Obligations</b>	<b>\$ 125.65</b>
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ 0.66
Organized Crime Drug Enforcement Task Force (OCDETF) Resources	\$ 164.42
* Report all decision units listed in the most recent National Drug Control Strategy Budget Summary	

**U.S. Department of Justice  
United States Attorneys  
Detailed Accounting Report  
Related Disclosures  
For Fiscal Year Ended September 30, 2022**

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. 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 2022, 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 2022, the OBDs were included in the DOJ consolidated audit and did not receive a separate financial statement audit. The fiscal year 2022 audit resulted in an unmodified opinion on the financial statements. The DOJ's consolidated FY 2022 Independent Auditor's Report revealed no material weaknesses or significant deficiencies directed to the USAOs.

### Disclosure 4: Reprogrammings or Transfers

There was no drug related reprogrammings or transfers that affected drug-related budgetary resources in FY 2022.



**Detailed Accounting Submission  
Management's Assertion Statement  
For Fiscal Year Ended September 30, 2022**

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 2022.

7. OCDETF did not have any ONDCP Fund Control Notices issued in FY 2022.

JESSICA  
CROWLEY

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Jessica Crowley, Budget Officer

**U.S. Department of Justice**  
**Organized Crime Drug Enforcement Task Force**  
**Detailed Accounting Report**  
**Table of Drug Control Obligations**  
**For Fiscal Year Ended September 30, 2022**  
**(Dollars in Millions)**

<b>Drug Resources by Budget Decision Unit and Function:</b>	<b>FY 2022 Actual Obligations</b>
<b>Decision Unit #1: Investigations</b>	
Drug Enforcement Administration (DEA)	\$ 183.77
Federal Bureau of Investigation (FBI)	129.00
U.S. Marshals Service (USMS)	11.81
Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)	12.36
OCDETF Fusion Center (OFC)	35.40
International Organized Crime Intelligence and Operations Center (IOC-2)	6.13
National Emerging Threats	0.86
Co-Located Strike Forces Operations	5.02
<b>Total Investigations</b>	<b>\$ 384.35</b>
<b>Decision Unit #2: Prosecutions</b>	
U.S. Attorneys (USAs)	\$ 167.13
Criminal Division (CRM)	2.66
EXO Threat Response Unit (TRU)	0.85
<b>Total Prosecutions</b>	<b>\$ 170.64</b>
<b>Total Obligations</b>	<b>\$ 554.99</b>
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ -
Organized Crime Drug Enforcement Task Force (OCDETF) Resources	\$ -
* Report all decision units listed in the most recent National Drug Control Strategy Budget Summary	

**U.S. Department of Justice  
Organized Crime Drug Enforcement Task Forces Program  
Detailed Accounting Report  
Related Disclosures  
For Fiscal Year Ended September 30, 2022**

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 2022 the OBDs were included in the DOJ consolidated 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 OCDETF. Additionally, the Department's assessment of risk and internal control in FY 2022 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 2022.



**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, 2022**

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 did not require revision for reprogrammings or transfers during FY 2022.
7. The USMS did not have any ONDCP Fund Control Notices issued in FY 2022.

  
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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, 2022**  
**(Dollars in Millions)**

	<b>FY 2022 Actual Obligations</b>
<b>Drug Resources by Budget Decision Unit and Function:</b>	
<b>Decision Unit #1: Fugitive Apprehension</b>	
International	\$ 1.19
Investigations	117.77
<b>Total Fugitive Apprehension</b>	<b>\$ 118.96</b>
<b>Decision Unit #2: Judicial and Courthouse Security</b>	
Prosecution	\$ 165.30
<b>Total Judicial and Courthouse Security</b>	<b>\$ 165.30</b>
<b>Decision Unit #3: Prisoner Security and Transportation</b>	
Prosecution	\$ 81.49
<b>Total Prisoner Security and Transportation</b>	<b>\$ 81.49</b>
<b>Decision Unit #4: Tactical Operations</b>	
Harm Reduction	\$ 0.01
<b>Total Tactical Operations</b>	<b>\$ 0.01</b>
<b>Decision Unit #5: Detention</b>	
Corrections	\$ 708.69
<b>Total Detention</b>	<b>\$ 708.69</b>
<b>Total Obligations</b>	<b>\$ 1,074.45</b>
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ 0.94
Organized Crime Drug Enforcement Task Force (OCDETF) Resources	\$ 11.72
* Report all decision units listed in the most recent National Drug Control Strategy Budget Summary	

**U.S. Department of Justice  
U.S. Marshals Service  
Detailed Accounting Report  
Related Disclosures  
For Fiscal Year Ended September 30, 2022**

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 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 & Courthouse Security, and Prisoner Security & Transportation, are calculated using drug-related workload ratios applied to the Salaries & 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 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 population is

**U.S. Department of Justice  
U.S. Marshals Service  
Detailed Accounting Report  
Related Disclosures  
For Fiscal Year Ended September 30, 2022**

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.<sup>1</sup>

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

Disclosure 2: Methodology Modifications

According to ONDCP Circular: Budget Formulation (dated September 9, 2021), all National Drug Control Program agencies are required to report their funding in the new Harm Reduction and Recovery categories. The USMS’ drug resources adds the costs for Naloxone to the Tactical Operations decision unit OMSU program. The USMS spends approximately \$6,000 annually on Naloxone. For FY 2022, the actual amount spent was \$5,649, which still rounds to \$0.01M in the Detailed Accounting Report Table of Drug Control Obligations. The addition of the Harm Reduction costs provide no significant change to the methodology and percentage of drug resources to the total USMS budget.

All previous methods are the same.

Disclosure 3: Material Weaknesses or Other Findings

For FY 2022, 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 2022 Independent Auditors’ Report, which was performed in Accordance with *Government Auditing*

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<sup>1</sup> Capture data reports were generated in October, 2022.

**U.S. Department of Justice  
U.S. Marshals Service  
Detailed Accounting Report  
Related Disclosures  
For Fiscal Year Ended September 30, 2022**

*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 2022 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.

Disclosure 4: Reprogrammings or Transfers

There were no reprogramming or transfers related to drug budgetary resources.

Disclosure 5: Other Disclosures

None.