



Review of the  
Office of Justice Programs'  
Accounting of Drug Control Funding  
Fiscal Year 2025



AUDIT DIVISION

26-019

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**FEBRUARY 2026**

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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 Office of Justice Programs' Accounting of Drug Control Funding Fiscal Year 2025**

### **Objective**

Pursuant to 21 U.S.C. § 1704(d), as implemented by the Office of National Drug Control Policy (ONDCP) Circular, National Drug Control Program Agency Compliance Reviews, dated September 9, 2021 (the Circular), the U.S. Department of Justice Office of Justice Programs (OJP) 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, at least every 3 years, the Office of the Inspector General (OIG) is required by the Circular to authenticate and express a conclusion about the reliability of the detailed accounting of funds prior to OJP management's submission to the ONDCP.

### **Results in Brief**

The OIG concluded that it is not aware of any material modifications that should be made to the detailed accounting of drug control funding for the year ended September 30, 2025, in order for it to be in accordance with the Circular.

### **Recommendations**

No recommendations were provided in this report.

### **Results**

The OIG performed an attestation review of the OJP's detailed accounting of all funds expended for National Drug Control Program activities during the year ended September 30, 2025. The detailed accounting includes the Budget Formulation Compliance Report (BFCR), Detailed Accounting Report (DAR), and related assertions by OJP management. The OJP reported approximately \$262.64 million of drug control obligations for fiscal year 2025.

The purpose of the review was to express a conclusion about whether we are aware of any material modifications that should be made to the BFCR, DAR, or related assertions in order for them to be in accordance with the requirements set forth in the Circular. We concluded that we are not aware of any such material modifications. For fiscal year 2024, the OIG also concluded that no material modifications were needed to OJP's submission to the ONDCP (OIG Audit Division Report Number 25-031).

The review was performed in accordance with the attestation standards contained in Government Auditing Standards. 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 of the subject matter in order to express an opinion. Accordingly, we do not express such an opinion.

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## OFFICE OF THE INSPECTOR GENERAL'S INDEPENDENT REVIEW REPORT

Deputy Assistant Attorney General for Operations and Management  
Office of Justice Programs

We have reviewed the accompanying Budget Formulation Compliance Report (BFCR) and Detailed Accounting Report (DAR) of the U.S. Department of Justice (DOJ) Office of Justice Programs (OJP) for the fiscal year ended September 30, 2025. OJP management is responsible for the preparation of the BFCR and DAR in accordance with the Office of National Drug Control Policy (ONDCP) Circular, National Drug Control Program Agency Compliance Reviews, dated September 9, 2021 (the Circular). Our responsibility is to express a conclusion on management'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 the BFCR, DAR, or related assertions in order for them to be in accordance with the Circular. 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 the BFCR, DAR, and related assertions are in accordance with the Circular, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

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

Based on our review, we are not aware of any material modifications that should be made to the BFCR, DAR, or related assertions for the year ended September 30, 2025, in order for them to be in accordance with the requirements set forth in the Circular.

The purpose of this report is to authenticate the BFCR and DAR as required by the Circular based on our review and is not suitable for any other purpose. This report is intended solely for the information and use of DOJ, OJP, and the ONDCP, 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.  
January 26, 2026



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Washington, D.C. 20531

**Budget Formulation Compliance Report  
Management's Assertion Statement  
For Fiscal Year Ended September 30, 2025**

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 summer drug budget submitted to ONDCP in response to ONDCP Circular, Budget Formulation, Section 9.a.(1) was submitted to ONDCP at the same time as that budget request was submitted to the Department of Justice management in accordance with 21 U.S.C § 1703(c)(1)(A).
2. The funding requests submitted to ONDCP in the Summer Drug Budget Resource Summary Table represents the funding levels in the budget submission made by the OJP to the Department without alteration or adjustment by any official at the Department.

RACHEL JOHNSON

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Rachel Johnson  
Chief Financial Officer

1/26/2026

Date



**Department of Justice - Office of Justice Programs**  
(Dollars in Millions)

Resource Summary	FY 2025 Enacted	FY 2026 President's Budget	FY 2027 Spring Call
<b>Drug Resources by Decision Unit and Function</b>			
<i>Regional Information Sharing System Program</i>			
<i>State and Local Assistance</i>	16.280	16.280	
<b>Total, Regional Information Sharing System Program</b>	<b>\$16.280</b>	<b>\$16.280</b>	
<i>Drug Court Program</i>			
<i>Treatment</i>	56.070	56.070	
<i>Harm Reduction</i>	3.560	3.560	
<i>Recovery</i>	24.920	24.920	
<i>Prevention</i>	4.450	4.450	
<b>Total, Drug Courts Program</b>	<b>\$89.000</b>	<b>\$89.000</b>	
<i>Justice and Mental Health Collaboration Program</i>			
<i>State and Local Assistance</i>	0.528	0.528	
<i>Treatment</i>	6.248	6.248	
<i>Harm Reduction</i>	1.144	1.144	
<i>Recovery</i>	0.880	0.880	
<b>Total, Justice and Mental Health Collaboration</b>	<b>\$8.800</b>	<b>\$8.800</b>	
<i>Residential Substance Abuse Treatment Program</i>			
<i>Treatment</i>	13.500	26.250	
<i>Harm Reduction</i>	0.540	1.050	
<i>Recovery</i>	3.960	7.700	
<b>Total, Residential Substance Abuse Treatment Program</b>	<b>\$18.000</b>	<b>\$35.000</b>	
<i>Harold Rogers' Prescription Drug Monitoring Program</i>			
<i>State and Local Assistance</i>	35.000	35.000	
<b>Total, Harold Rogers' Prescription Drug Monitoring Program</b>	<b>\$35.000</b>	<b>\$35.000</b>	
<i>Second Chance Act Program</i>			
<i>State and Local Assistance</i>	1.213	1.267	
<i>Treatment</i>	27.905	29.151	
<i>Harm Reduction</i>	3.640	3.802	
<i>Recovery</i>	37.780	39.467	
<b>Total, Second Chance Act Program</b>	<b>\$70.538</b>	<b>\$73.687</b>	

**Department of Justice - Office of Justice Programs**  
(Dollars in Millions)

Resource Summary	FY 2025 Enacted	FY 2026 President's Budget	FY 2027 Spring Call
<i>Project Hope Opportunity Probation with Enforcement (HOPE)</i>			
<i>Treatment</i>	0.725	-	
<i>Harm Reduction</i>	1.450	-	
<i>Recovery</i>	0.725	-	
<b>Total, Project Hope</b>	<b>\$2.900</b>	<b>\$0.000</b>	
<i>Edward Byrne Memorial Justice Assistance Grant Program</i>			
<i>State and Local Assistance</i>	73.458	65.651	
<i>Recovery</i>	6.388	5.709	
<b>Total, Edward Byrne Memorial Justice Assistance Grant Program</b>	<b>\$79.845</b>	<b>\$71.360</b>	
<i>Veterans Treatment Courts Program</i>			
<i>State and Local Assistance</i>	0.640	0.600	
<i>Treatment</i>	9.920	9.300	
<i>Harm Reduction</i>	8.640	8.100	
<i>Recovery</i>	12.800	12.000	
<b>Total, Veterans Treatment Courts Program</b>	<b>\$32.000</b>	<b>\$30.000</b>	
<i>Comprehensive Opioid, Stimulant, and Substance Use Program (COSSUP)</i>			
<i>State and Local Assistance</i>	7.560	7.560	
<i>Treatment</i>	49.140	49.140	
<i>Harm Reduction</i>	56.700	56.700	
<i>Recovery</i>	75.600	75.600	
<b>Total, Comprehensive Opioid, Stimulant, and Substance Use Program</b>	<b>\$189.000</b>	<b>\$189.000</b>	
<i>CTAS Purpose Area 3: Justice Systems and Alcohol and Substance Abuse</i>			
<i>Treatment</i>	12.163	22.430	
<i>Recovery</i>	11.228	20.704	
<b>Total, Tribal Set Aside - CTAS Purpose Area 3</b>	<b>\$23.391</b>	<b>\$43.134</b>	
<i>CTAS Purpose Area 9: Tribal Youth Program</i>			
<i>Treatment</i>	0.576	0.360	
<i>Prevention</i>	4.224	2.640	
<b>Total, Tribal Set Aside - CTAS Purpose Area 9</b>	<b>\$4.800</b>	<b>\$3.000</b>	



**Department of Justice - Office of Justice Programs**  
(Dollars in Millions)

Resource Summary	FY 2025 Enacted	FY 2026 President's Budget	FY 2027 Spring Call
<i>COPS Anti-Heroin Task Forces</i>			
State and Local Assistance	35.000	-	
<b>Total, COPS Anti-Heroin Task Forces</b>	<b>\$35.000</b>	<b>\$0.000</b>	
<i>COPS Anti-Methamphetamine Task Forces</i>			
State and Local Assistance	16.000	-	
<b>Total, COPS Anti-Methamphetamine Task Forces</b>	<b>\$16.000</b>	<b>\$0.000</b>	
<i>Forensic Support for Opioid and Synthetic Drug Investigations</i>			
State and Local Assistance	17.000	-	
<b>Total, Forensic Support for Opioid and Synthetic Drug Investigations</b>	<b>\$17.000</b>	<b>\$0.000</b>	
<i>Opioid-Affected Youth Initiative</i>			
Treatment	1.575	1.125	
Harm Reduction	0.315	0.225	
Recovery	0.945	0.675	
Prevention	7.665	5.475	
<b>Total, Opioid-Affected Youth Initiative</b>	<b>\$10.500</b>	<b>\$7.500</b>	
<i>Mentoring for Youth Affected by the Opioid Crisis</i>			
Prevention	16.000	-	
<b>Total, Mentoring for Youth Affected by the Opioid Crisis</b>	<b>\$16.000</b>	<b>\$0.000</b>	
<i>High Intensity Drug Trafficking Area (HIDTA) Grant Program</i>			
State and Local Assistance	[ONDCP]	196.000	
<b>Total, HIDTA Grant Program</b>	<b>[ONDCP]</b>	<b>\$196.000</b>	
<b>Total Drug Funding</b>	<b>\$664.054</b>	<b>\$797.761</b>	
<b>Drug Resources Personnel Summary</b>			
Total FTEs (direct only)	82	82	
<b>Drug Resources as a Percent of Budget</b>			
Total Agency Budget (in billions) *	\$2.892	\$2.445	
Drug Resources Percentage	23.5%	32.6%	

Scoring of Drug Related Funding and Allocation of Funding to Drug Control Budget Functions: For full details of the percentage of funding scored as drug related and the allocation of program funding among drug control budget function areas for each of OJP program listed in this table, please see the tab "Current Drug Budget Methodology".

\* 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.





U.S. Department of Justice

Office of Justice Programs

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Washington, D.C. 20531

**Detailed Accounting Report  
Management's Assertion Statement  
For Fiscal Year Ended September 30, 2025**

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

1. The drug control obligations are consistent with the application of the approved methodology for calculating drug control funding against the OJP's accounting system of record for these/this Budget Decision Units/Unit.
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 individually or in aggregate exceed \$5 million or 10 percent of a specific program or account included in the National Drug Control Budget.
7. OJP did not have any ONDCP Fund Control Notices issues in FY 2025.

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Rachel Johnson  
Chief Financial Officer

1/26/2026

Date

U.S. Department of Justice  
Office of Justice Programs  
Detailed Accounting Report  
Table of Drug Control Obligations  
For Fiscal Year Ended September 30, 2025  
(Dollars in Millions)

	<b>FY 2025 Total Obligations <sup>1/</sup></b>
<b>Drug Resources by Budget Decision Unit and Function:</b>	
<b>Regional Information Sharing Systems Program</b>	
State and Local Assistance	\$ 14.47
<b>Total, Regional Information Sharing Systems Program</b>	<b>\$ 14.47</b>
<b>Drug Court Program</b>	
Treatment	\$ 6.07
Harm Reduction	0.39
Recovery	2.70
Prevention	0.48
<b>Total, Drug Court Program</b>	<b>\$ 9.64</b>
<b>Justice and Mental Health Collaboration Program</b>	
State and Local Assistance	\$ 0.06
Treatment	0.67
Harm Reduction	0.12
Recovery	0.10
<b>Total, Justice and Mental Health Collaboration Program</b>	<b>\$ 0.95</b>
<b>Residential Substance Abuse Treatment Program</b>	
Treatment	\$ 1.24
Harm Reduction	0.05
Recovery	0.36
<b>Total, Residential Substance Abuse Treatment Program</b>	<b>\$ 1.65</b>
<b>Harold Rogers' Prescription Drug Monitoring Program</b>	
State and Local Assistance	\$ 5.90
<b>Total, Harold Rogers' Prescription Drug Monitoring Program</b>	<b>\$ 5.90</b>

U.S. Department of Justice  
Office of Justice Programs  
Detailed Accounting Report  
Table of Drug Control Obligations  
For Fiscal Year Ended September 30, 2025  
(Dollars in Millions)

	<b>FY 2025 Total Obligations <sup>1/</sup></b>
<b>Drug Resources by Budget Decision Unit and Function:</b>	
<b>Second Chance Act Program</b>	
State and Local Assistance	\$ 0.42
Treatment	9.68
Harm Reduction	1.27
Recovery	13.10
<b>Total, Second Chance Act Program</b>	<b>\$ 24.47</b>
<b>Project Hope Opportunity Probation with Enforcement (HOPE)</b>	
Treatment	\$ 0.12
Harm Reduction	0.24
Recovery	0.12
<b>Total, Project Hope Opportunity Probation with Enforcement</b>	<b>\$ 0.48</b>
<b>Byrne Criminal Justice Innovation Program</b>	
State and Local Assistance	\$ 0.10
<b>Total, Byrne Criminal Justice Innovation Program</b>	<b>\$ 0.10</b>
<b>Edward Byrne Memorial Justice Assistance Grant Program</b>	
State and Local Assistance	\$ 48.57
Recovery	4.22
<b>Total, Edward Byrne Memorial Justice Assistance Grant Program</b>	<b>\$ 52.79</b>
<b>Tribal Youth Program</b>	
Treatment	\$ 0.17
Prevention	1.22
<b>Total, Tribal Youth Program</b>	<b>\$ 1.39</b>

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For Fiscal Year Ended September 30, 2025  
(Dollars in Millions)

	<b>FY 2025 Total Obligations <sup>1/</sup></b>
<b>Drug Resources by Budget Decision Unit and Function:</b>	
<b>Veterans Treatment Courts Program</b>	
State and Local Assistance	\$ 0.06
Treatment	0.93
Harm Reduction	0.81
Recovery	1.19
<b>Total, Veterans Treatment Courts Program</b>	<b>\$ 2.99</b>
<b>Comprehensive Opioid, Stimulant, and Substance Use Program (COSSUP)</b>	
State and Local Assistance	\$ 5.77
Treatment	37.47
Harm Reduction	43.24
Recovery	57.65
<b>Total, Comprehensive Opioid, Stimulant, and Substance Use Program</b>	<b>\$ 144.13</b>
<b>Tribal Assistance (previously Tribal Courts Program and Indian Alcohol and Substance Abuse Program)</b>	
Treatment	\$ 0.81
Recovery	0.75
<b>Total, Tribal Assistance</b>	<b>\$ 1.56</b>
<b>Forensic Support for Opioid and Synthetic Drug Investigations</b>	
State and Local Assistance	\$ 0.91
<b>Total, Forensic Support for Opioid and Synthetic Drug Investigations</b>	<b>\$ 0.91</b>



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Office of Justice Programs  
Detailed Accounting Report  
Table of Drug Control Obligations  
For Fiscal Year Ended September 30, 2025  
(Dollars in Millions)

	<b>FY 2025 Total Obligations <sup>1/</sup></b>
<b>Drug Resources by Budget Decision Unit and Function:</b>	
<b>Opioid-Affected Youth Initiative</b>	
Treatment	\$ 0.10
Harm Reduction	0.02
Recovery	0.06
Prevention	0.49
<b>Total, Opioid-Affected Youth Initiative</b>	<b>\$ 0.67</b>
<b>Mentoring for Youth Affected by the Opioid Crisis</b>	
Prevention	\$ 0.54
<b>Total, Mentoring for Youth Affected by the Opioid Crisis</b>	<b>\$ 0.54</b>
<b>Total Obligations</b>	<b>\$ 262.64</b>
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ -
Organized Crime Drug Enforcement Task Force (OCDETF) Resources	\$ -

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

**U.S. Department of Justice  
Office of Justice Programs  
Detailed Accounting Report  
Related Disclosures  
For Fiscal Year Ended September 30, 2025**

Disclosure 1: Drug Methodology

The mission of the Office of Justice Programs (OJP) is to provide federal leadership, funding, and other critical resources to directly support law enforcement, combat violent crime, protect American children, and provide services to American crime victims. 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. These programs focus on improving public safety and order, primarily by supporting law enforcement-related efforts to locate and investigate illicit activities related to the unlawful distribution of opioids and addressing overdose and untreated substance use pre-arrest or pre-trial, post-adjudication, and upon reentry from incarceration.

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 and other data reported for the FY 2025 attestation reflect the drug budget methodology established by OJP and ONDCP on January 17, 2024.

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 2025 drug obligations have a total of 16 decision units identified for the National Drug Control Budget. No new decision units were added in FY 2025 and there have been no further changes in how financial data on OJP's drug-related programs is reported in the Unified Financial Management System (UFMS) since the FY 2022 attestation.

The 16 decision units in FY 2025 include the following:

- Regional Information Sharing Systems 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
- 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

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Office of Justice Programs  
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For Fiscal Year Ended September 30, 2025**

- 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, 2025, were gathered from DOJ's UFMS. The total obligations presented for OJP are net of funds obligated under the Crime Victims Fund and Public Safety Officers' Benefits Program.

Management and Administration (M&A) Data

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

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

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

Function: OJP's drug-related programs support five drug control budget functions, State and Local Assistance, Treatment, Harm Reduction, Recovery, and Prevention. The data presented in the FY 2025 attestation reflects the methodology (discussed above) in its display of which budget functions supported by each ONDCP drug budget program and how total program funding should be allocated between these functions.

Of the 16 decision units included in this attestation:

- Four decision units (Regional Information Sharing Systems Program, Harold Rogers' Prescription Drug Monitoring Program, Byrne Criminal Justice Innovation Program, and Forensic Support for Opioid and Synthetic Drug Investigations) are classified as supporting State and Local Assistance activities (100 percent State and Local Assistance).

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For Fiscal Year Ended September 30, 2025**

- One decision unit (Mentoring for Youth Affected by the Opioid Crisis) is classified as supporting Prevention activities (100 percent Prevention).
- The remaining eleven decisions units support a combination of two or more budget function areas as follows:
  - The Drug Courts Program supports Treatment (63 percent), Harm Reduction (4 percent), Recovery (28 percent), and Prevention (5 percent) activities.
  - The Justice and Mental Health Collaboration Program supports State and Local Assistance (6 percent), Treatment (71 percent), Harm Reduction (13 percent), and Recovery (10 percent) activities.
  - The Residential Substance Abuse Treatment Program supports Treatment (75 percent), Harm Reduction (3 percent), and Recovery (22 percent) activities.
  - Within the Second Chance Act Program, 86 percent of total funding is administered by OJP's Bureau of Justice Assistance (BJA), and the remaining 14 percent is administered by the Office of Juvenile Justice and Delinquency Prevention (OJJDP).
    - The funds managed by BJA support State and Local Assistance (2 percent), Treatment (46 percent), Harm Reduction (6 percent), and Recovery (46 percent) activities; and
    - The funds managed by OJJDP support Recovery (100 percent) activities.
  - The Project Hope Opportunity Probation with Enforcement program supports Treatment (25 percent), Harm Reduction (50 percent), and Recovery (25 percent) activities.
  - The Edward Byrne Memorial Justice Assistance Grant Program supports State and Local Assistance (92 percent) and Recovery (8 percent) activities.
  - The Tribal Youth Program supports Treatment (12 percent) and Prevention (88 percent) activities.
  - Veterans Treatment Courts Program supports State and Local Assistance (2 percent), Treatment (31 percent), Harm Reduction (27 percent), and Recovery (40 percent) activities.



**U.S. Department of Justice  
Office of Justice Programs  
Detailed Accounting Report  
Related Disclosures  
For Fiscal Year Ended September 30, 2025**

- The Comprehensive Opioid, Stimulant, and Substance Use Program supports State and Local Assistance (4 percent), Treatment (26 percent), Harm Reduction (30 percent), and Recovery (40 percent) activities.
- The Tribal Assistance program supports Treatment (52 percent) and Recovery (48 percent) activities.
- The Opioid-Affected Youth Initiative supports Treatment (15 percent), Harm Reduction (3 percent), Recovery (9 percent), and Prevention (73 percent) activities.

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

As specified in the current OJP drug budget methodology:

- Only 37 percent of the actual obligations for the Regional Information Sharing Systems Program are included;
- Only 22 percent of the actual obligations for the Justice and Mental Health Collaboration Program are included;
- Only 62 percent of the actual obligations administered by the Bureau of Justice Assistance (BJA) and 69 percent of the actual obligations administered by the Office of Juvenile Justice and Delinquency Prevention (OJJDP) under the Second Chance Act are included;
- Only 58 percent of the actual obligations for Project Hope Opportunity Probation with Enforcement are included;
- Only 44 percent of the actual obligations for the Byrne Criminal Justice Innovation are included;
- Only 16 percent of the actual obligations for the Edward Byrne Memorial Justice Assistance Grants Program are included;
- Only 89 percent of the actual obligations for the Tribal Courts Program and Indian Alcohol and Substance Abuse Program are included;
- Only 30 percent of the actual obligations for the Tribal Youth Program are included; and
- Only 50 percent of total actual obligations for the Paul Coverdell Forensic Science Improvement Grants Program are included to

represent the activity under the Forensic Support for Opioid and Synthetic Drug Investigations decision unit.

#### Disclosure 2: Methodology Modifications

In FY 2025, there were no modifications to the methodology that was approved by ONDCP in January of 2024 and was first implemented in the FY 2023 attestation.

#### Disclosure 3: Material Weaknesses or Other Findings

For FY 2025, OJP was included in the DOJ consolidated financial statements audit. The DOJ's consolidated FY 2025 *Independent Auditors' Report* revealed no material weaknesses or significant deficiencies directed at OJP. Additionally, the Department's assessment of risk and internal controls in FY 2025 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 2025, for the reported decision units and programs, OJP had no reprogrammings, and \$135.2 million in drug-related transfers-in/recoveries and \$153.2 million in transfers-out.

The transfers-in amounts include OJP's FY 2025 prior-year recoveries associated with the reported budget decision units, as well as a transfers in from the Office of Community Oriented Policing Services (COPS) to support the Regional Information Sharing System (RISS) and Tribal Assistance programs. The transfers-out amounts reflect the assessments for the 2.0 percent Research, Evaluation, and Statistics (RES) set aside, M&A assessments against OJP programs, as well as a transfer to the Bureau of Indian Affairs (BIA) to support tribes administering their Coordinated Tribal Assistance Solicitation (CTAS) awards under the 477 Program. It also includes a transfer authorized by the Full-Year Continuing Appropriations and Extensions Act, 2025 (Public Law 119-4). This funding was transferred to nine separate accounts within DOJ to support Departmental priorities.

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 2025, Congress provided OJP the authority to assess programs for administrative purposes.

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Disclosure 5: Other Disclosures

In FY 2025, OJP's drug-related programs were supported by \$567.35 million in unobligated resources carried forward from previous fiscal years. Of this amount, \$55.12 million was rescinded to assist in addressing a rescission against OJP's past years' unobligated balances that was included in the Full-Year Continuing Appropriations and Extensions Act, 2025 (Public Law 119-4). (For a program-by-program breakdown of carryforward and rescission amounts, please refer to the Funding Crosswalk for Drug Programs table.)

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Drug Resources by Budget Decision Unit and Function:	Reprogrammings	Transfers-in <sup>1/</sup>	Transfers-out <sup>2/</sup>	Total
<b>Regional Information Sharing Systems Program</b>				
State and Local Assistance	\$ -	\$ 44.00	\$ (3.91)	\$ 40.09
<b>Total, Regional Information Sharing Systems Program</b>	<u>\$ -</u>	<u>\$ 44.00</u>	<u>\$ (3.91)</u>	<u>\$ 40.09</u>
<b>Drug Court Program</b>				
Treatment	\$ -	\$ 6.53	\$ (8.13)	\$ (1.59)
Harm Reduction	-	0.41	(0.52)	(0.10)
Recovery	-	2.90	(3.61)	(0.71)
Prevention	-	0.52	(0.65)	(0.13)
<b>Total, Drug Court Program</b>	<u>\$ -</u>	<u>\$ 10.37</u>	<u>\$ (12.91)</u>	<u>\$ (2.53)</u>
<b>Justice and Mental Health Collaboration Program</b>				
State and Local Assistance	\$ -	\$ 0.29	\$ (0.35)	\$ (0.06)
Treatment	-	3.35	(4.11)	(0.76)
Harm Reduction	-	0.61	(0.76)	(0.15)
Recovery	-	0.47	(0.58)	(0.11)
<b>Total, Justice and Mental Health Collaboration Program</b>	<u>\$ -</u>	<u>\$ 4.72</u>	<u>\$ (5.80)</u>	<u>\$ (1.08)</u>



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Drug Resources by Budget Decision Unit and Function:	Reprogrammings	Transfers-in	Transfers-out	Total
<b>Residential Substance Abuse Treatment Program</b>				
Treatment	\$ -	\$ 1.67	\$ (1.96)	\$ (0.29)
Harm Reduction	-	0.07	(0.07)	-
Recovery	-	0.49	(0.58)	(0.09)
<b>Total, Residential Substance Abuse Treatment Program</b>	<b>\$ -</b>	<b>\$ 2.23</b>	<b>\$ (2.61)</b>	<b>\$ (0.38)</b>
<b>Harold Rogers' Prescription Drug Monitoring Program</b>				
State and Local Assistance	\$ -	\$ 4.40	\$ (5.08)	\$ (0.68)
<b>Total, Harold Rogers' Prescription Drug Monitoring Program</b>	<b>\$ -</b>	<b>\$ 4.40</b>	<b>\$ (5.08)</b>	<b>\$ (0.68)</b>
<b>Second Chance Act Program</b>				
State and Local Assistance	\$ -	\$ 0.22	\$ (0.25)	\$ (0.03)
Treatment	-	5.04	(5.85)	(0.81)
Harm Reduction	-	0.66	(0.77)	(0.11)
Recovery	-	6.82	(7.92)	(1.10)
<b>Total, Second Chance Act Program</b>	<b>\$ -</b>	<b>\$ 12.74</b>	<b>\$ (14.79)</b>	<b>\$ (2.05)</b>
<b>Project Hope Opportunity Probation with Enforcement (HOPE)</b>				
Treatment	\$ -	\$ 0.12	\$ (0.18)	\$ (0.06)
Harm Reduction	-	0.23	(0.37)	(0.14)
Recovery	-	0.12	(0.18)	(0.06)
<b>Total, Project Hope Opportunity Probation with Enforcement</b>	<b>\$ -</b>	<b>\$ 0.47</b>	<b>\$ (0.73)</b>	<b>\$ (0.26)</b>

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Drug Resources by Budget Decision Unit and Function:	Reprogrammings	Transfers-in	Transfers-out	Total
<b>Byrne Criminal Justice Innovation Program</b>				
State and Local Assistance	\$ -	\$ 2.42	\$ -	\$ 2.42
<b>Total, Byrne Criminal Justice Innovation Program</b>	<u>\$ -</u>	<u>\$ 2.42</u>	<u>\$ -</u>	<u>\$ 2.42</u>
<b>Edward Byrne Memorial Justice Assistance Grant Program</b>				
State and Local Assistance	\$ -	\$ 15.24	\$ (53.85)	\$ (38.61)
Recovery	\$ -	1.32	(4.68)	(3.36)
<b>Total, Edward Byrne Memorial Justice Assistance Grant Program</b>	<u>\$ -</u>	<u>\$ 16.56</u> 0	<u>\$ (58.53)</u> 0	<u>\$ (41.97)</u>
<b>Tribal Youth Program</b>				
Treatment	\$ -	\$ 0.18	\$ (0.36)	\$ (0.18)
Prevention	\$ -	1.33	(2.64)	(1.31)
<b>Total, Tribal Youth Program</b>	<u>\$ -</u>	<u>\$ 1.51</u>	<u>\$ (3.00)</u>	<u>\$ (1.49)</u>
<b>Veterans Treatment Courts Program</b>				
State and Local Assistance	\$ -	\$ 0.04	\$ (0.09)	\$ (0.05)
Treatment	\$ -	0.63	(1.44)	(0.81)
Harm Reduction	\$ -	0.54	(1.26)	(0.72)
Recovery	\$ -	0.81	(1.86)	(1.05)
<b>Total, Veterans Treatment Courts Program</b>	<u>\$ -</u>	<u>\$ 2.02</u>	<u>\$ (4.65)</u>	<u>\$ (2.63)</u>

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Drug Resources by Budget Decision Unit and Function:	Reprogrammings	Transfers-in	Transfers-out	Total
<b>Comprehensive Opioid, Stimulant, and Substance Use Program (COSSUP)</b>				
State and Local Assistance	\$ -	\$ 1.05	\$ (1.09)	\$ (0.04)
Treatment	\$ -	6.84	(7.12)	\$ (0.28)
Harm Reduction	\$ -	7.89	(8.23)	\$ (0.34)
Recovery	-	10.52	(10.97)	\$ (0.45)
<b>Total, Comprehensive Opioid, Stimulant, and Substance Use Program (COSSUP)</b>	<u>\$ -</u>	<u>\$ 26.29</u>	<u>\$ (27.41)</u>	<u>\$ (1.12)</u>
<b>Tribal Assistance</b>				
Treatment	\$ -	\$ 2.15	\$ (3.89)	\$ (1.74)
Recovery	\$ -	1.98	(3.59)	(1.61)
<b>Total, Tribal Assistance</b>	<u>\$ -</u>	<u>\$ 4.13</u>	<u>\$ (7.48)</u>	<u>\$ (3.35)</u>
<b>Forensic Support for Opioid and Synthetic Drug Investigations</b>				
State and Local Assistance	\$ -	\$ 1.64	\$ (4.93)	\$ (3.29)
<b>Total, Forensic Support for Opioid and Synthetic Drug Investigations</b>	<u>\$ -</u>	<u>\$ 1.64</u>	<u>\$ (4.93)</u>	<u>\$ (3.29)</u>

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<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>Opioid-Affected Youth Initiative</b>				
Treatment	\$ -	\$ 0.16	\$ (0.21)	\$ (0.05)
Harm Reduction	\$ -	0.03	(0.04)	(0.01)
Recovery	\$ -	0.09	(0.12)	(0.03)
Prevention	\$ -	0.77	(1.00)	(0.23)
<b>Total, Opioid-Affected Youth Initiative</b>	<b>\$ -</b>	<b>\$ 1.05</b>	<b>\$ (1.37)</b>	<b>\$ (0.32)</b>
<b>Mentoring for Youth Affected by the Opioid Crisis</b>				
Prevention	\$ -	\$ 0.65	\$ -	\$ 0.65
<b>Total, Mentoring for Youth Affected by the Opioid Crisis</b>	<b>\$ -</b>	<b>\$ 0.65</b>	<b>\$ -</b>	<b>\$ 0.65</b>
<b>Total Funding</b>	<b>\$ -</b>	<b>\$ 135.20</b>	<b>\$ (153.20)</b>	<b>\$ (18.00)</b>
High-Intensity Drug Trafficking Area (HIDTA) Transfer	\$ -	\$ -	\$ -	\$ -
Organized Crime Drug Enforcement Task Force (OCDETF)	\$ -	\$ -	\$ -	\$ -

<sup>1/</sup> Amounts shown for Transfers In reflect a Congressionally directed \$44 million transfer from COPS to fund the Regional Information Sharing Systems and another \$0.3 million transfer from COPS to support the Tribal Assistance program.

<sup>2/</sup> Transfers Out of OJP reflects a transfer of \$1.15 million to the Department of the Interior (DOI)/Bureau of Indian Affairs (BIA) to support tribes administering their CTAS awards under the 477 Program. This column also reflects administrative reprogramming actions authorized by the Full-Year Continuing Appropriations and Extensions Act, 2025 (Public Law 119-4), which are sometimes referred to as Section 205 transfers. This included transfers to 9 separate accounts within DOJ to support Departmental priorities