

# **DEPARTMENT OF EDUCATION**



## **DETAILED ACCOUNTING OF FISCAL YEAR 2024 DRUG CONTROL FUNDS**

**FEBRUARY 12, 2025**

**DEPARTMENT OF EDUCATION**  
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## TABLE OF PRIOR-YEAR DRUG CONTROL OBLIGATIONS

### DEPARTMENT OF EDUCATION Drug Control Budget Resource Summary (Budget Authority in millions)

*New methodology:*

	Fiscal Year 2024 Obligations of Fiscal Year 2023 Appropriation (in millions)	Fiscal Year 2024 Obligations of Fiscal Year 2024 Appropriation (in millions)	Total Fiscal Year 2024 Obligations (in millions)
Drug Resources by Function			
Prevention	<b>40.538</b>	<b>13.779</b>	<b>54.317</b>
Drug Resources by Decision Unit (and Program)			
Office of Elementary and Secondary Education			
School Safety National Activities			
<i>Mental Health Grants</i>	40.475	2.636	43.111
<i>Other Activities</i>	0.000	2.899	2.899
Subtotal, School Safety National Activities	40.475	5.535	46.010
21 <sup>st</sup> Century Community Learning Centers	0.063	8.244	8.307
<b>Total Drug Budget Resources by Decision Unit (and Program)</b>	<b>40.538</b>	<b>13.779</b>	<b>54.317</b>

*Previous methodology:*

	Fiscal Year 2024 Obligations of Fiscal Year 2023 Appropriation (in millions)	Fiscal Year 2024 Obligations of Fiscal Year 2024 Appropriation (in millions)	Total Fiscal Year 2024 Obligations (in millions)
Drug Resources by Function			
Prevention	<b>0.000</b>	<b>2.899</b>	<b>2.899</b>
Drug Resources by Decision Unit (and Program)			
Office of Elementary and Secondary Education			
School Safety National Activities			
<i>School Climate Transformation Grants</i>	0.000	0.000	0.000
<i>Other Activities</i>	0.000	2.899	2.899
Subtotal, School Safety National Activities	0.000	2.899	2.899
<b>Total Drug Budget Resources by Decision Unit (and Program)</b>	<b>0.000</b>	<b>2.899</b>	<b>2.899</b>

Notes:

As discussed in this document, this is the first year the Department is reporting obligations under a new methodology. The table above shows obligations for fiscal year 2024 under the

new methodology and the previous methodology. In addition to using a new methodology, the funds being reported were appropriated under a multi-year basis, and thus the agency had the authority to obligate the funds beyond the fiscal year for which they were initially appropriated. This report includes all relevant obligations during fiscal year 2024, which came from funds appropriated for both fiscal years 2023 and 2024. The Department will provide obligations for the remainder of the funds designated as drug control funding appropriated for fiscal year 2024 in next year's report.

The Bipartisan Safer Communities Act (BSCA) authorized \$200 million per year over 5 fiscal years (FY 2022 through FY 2026) for mental health programs for the U.S. Department of Education. The total amount of obligations of FY 2024 BSCA funds under the methodology for scoring grant funds under the mental health programs is \$89.282 million. These funds were from the FY 2023 appropriation; no funds from the FY 2024 BSCA funding for these programs were obligated during FY 2024. For consistency with previous iterations of this and other reports, BSCA funds are excluded from the table and reported as a note.

## PROGRAM DESCRIPTION

The mission of the U.S. Department of Education is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access. Over the past several years, the Department's activities classified for inclusion in the national drug control budget were a subset of activities funded under School Safety National Activities (SSNA), which is a broad discretionary authority under Title IV, Part F, Section 4631 of the Elementary and Secondary Education Act (ESEA). However, the Department is implementing a new methodology starting in fiscal year 2024. Prior to fiscal year 2024 the methodology designated the full funding for School Climate Transformation Grants under SSNA and related technical assistance as having a drug control nexus. The School Climate Transformation Grants helped create positive school climates by developing and adopting, or expanding to more schools, the use of multi-tiered decision-making frameworks that guide the selection, integration, and implementation of evidence-based behavioral practices for improving school climate and behavioral outcomes for all students; and associated dissemination, outreach, and other technical assistance activities included support related to drug and violence prevention efforts. However, those grants were last funded in fiscal year 2023, thus leading to the need for a new methodology starting in fiscal year 2024.

Under the new methodology the Department includes a portion of the funding for mental health programs funded under SSNA as well as a portion of the funds under the 21st Century Community Learning Centers (CCLC) program. SSNA programs help States and school districts foster a safe, secure, and supportive school and community environment conducive to teaching and learning, including through drug prevention efforts; facilitate emergency management and preparedness, as well as recovery from traumatic events; and increase the availability of school-based mental health service providers for students. Furthermore, starting with fiscal year 2022, funds for SSNA are appropriated on a multi-year basis. Previously, SSNA funds were appropriated on an annual basis, and were only available for obligation for 12 months within the span of a single fiscal year. Now they are available for obligation for 15 months, starting on October 1 of the fiscal year appropriation and available through December 31<sup>st</sup> of the following year.

The 21<sup>st</sup> CCLC programs, a portion of which are now part of the methodology, support centers that provide additional student learning and enrichment opportunities through before- and after-school programs and summer school programs aimed at improving student academic outcomes. Program funds may be used for a broad range of activities, including drug and violence prevention activities. 21<sup>st</sup> CCLC funds are also available on a multi-year basis, but for a different time period than SSNA. 21<sup>st</sup> CCLC funds become available on July 1 of the fiscal year in which they are appropriated, and are available for obligation for 15 months, through September 30 of the following fiscal year.

## **DISCLOSURES**

### **Drug Methodology**

This accounting submission includes a portion of obligations of fiscal year 2024 funds under SSNA and 21<sup>st</sup> CCLC that have been determined to have drug control nexus as described in the Methodology Modifications section below.

#### **Obligations by Drug Control Function**

All obligations of funds for the School Safety National Activities and 21<sup>st</sup> Century Community Learning Centers programs shown in the table on page 2 of this report fall under the ONDCP drug control function category of prevention.

#### **Obligations by Budget Decision Unit**

All obligations of drug control funds in the table on page 2 of this report are displayed using programs (SSNA and 21<sup>st</sup> CCLC) as the budget decision units.

### **Methodology Modifications**

As discussed earlier, a new methodology was instituted starting fiscal year 2024 due to the end of the School Climate Transformation Grants (which had been included in the national drug control budget previously). The new methodology for activities included in the national drug control budget includes a portion of the funding for mental health programs funded under School Safety National Activities (SSNA) as well as a portion of the funds under the 21st Century Community Learning Centers (CCLC) program.

#### *School Safety National Activities*

Starting with FY 2024 the Department will include in the national drug control budget a portion of the SSNA funding used to support the School-Based Mental Health Services (SBMH) program and the Mental Health Services Professional Demonstration Grants program (MHSPD), funded under SSNA. SBMH and MHSPD support the recruitment, hiring, and retention of school-based mental health professionals, as well as increasing the supply and diversity of such professionals (respectively), at the K-12 level. The Department anticipates that funding for school-based mental health services would support ONDCP's mission by helping address the high prevalence of co-occurring mental health and substance use disorders.

In 2022, after reviewing National Survey on Drug Use and Health data provided by the Substance Abuse and Mental Health Services Agency (SAMHSA) to determine a five-year average percentage of youth aged 12-17 with a past year major depressive episode and co-occurring use of illicit drugs or alcohol, ONDCP proposed, and Education accepted, to include 45.5 percent of the funds for mental health programs under SSNA for the national drug control budget. In addition, the Department will continue to include in the national drug control budget full funding for the technical assistance and dissemination activities that support and improve drug and violence prevention efforts activities that were previously included in the methodology.

Note that starting in fiscal year 2022 SSNA funding is appropriated on a multi-year basis; funds become available on October 1 of the fiscal year and are available for obligation until December 31 of the succeeding year. The obligations of SSNA funds reported in the table on page 2

represent obligations during fiscal year 2024. The table shows amounts obligated from the fiscal year 2023 and 2024 appropriations for the relevant funding, which were the funds for which the Department had authority for obligation during fiscal year 2024.

### *21<sup>st</sup> Century Community Learning Centers*

Starting with FY 2024 the Department will also include in the national drug control budget a portion of the funding used to support the 21<sup>st</sup> CCLC) program. 21<sup>st</sup> CCLC programs support centers that provide additional student learning and enrichment opportunities through before- and after-school programs and summer school programs aimed at improving student academic outcomes. Program funds may be used for a broad range of activities, including drug and violence prevention activities.

After reviewing 21<sup>st</sup> CCLC annual performance report data for the 2020-2021 school year to examine how much time grantees devoted to drug prevention activities, ONDCP proposed, and Education accepted, to include 0.625 percent of the funds for the 21<sup>st</sup> CCLC program for the national drug control budget.

Note that 21<sup>st</sup> CCLC funding is appropriated on a multi-year basis; funds become available on July 1 of the fiscal year and are available for obligation until September 30 of the succeeding year. As with the SSNA funds, the table shows amounts obligated from the fiscal year 2023 and 2024 appropriations for the relevant funding, which were the funds for which the Department had authority for obligation during fiscal year 2024.

### **Material Weaknesses or Other Findings**

The Department does not have any material weaknesses or other findings to disclose that affect the presentation of obligations of fiscal year 2024 drug-related funds in this report. Limitations that affect the presentation of drug-related obligations in this report are explained in the disclosures below.

### **Reprogrammings or Transfers**

There have been no reprogrammings or transfers of fiscal year 2024 drug-related budgetary resources in the Department of Education to date.

### **Other Disclosures**

The Department acknowledges the following limitation in the methodology described above for deriving the obligations of fiscal year 2024 drug control funds attributable to the SSNA and 21<sup>st</sup> CCLC programs: As described in the Methodology Modifications section, funds for both programs are appropriated on a multi-year basis. Consistent with the availability of fiscal year 2024 SSNA funds, SSNA and 21<sup>st</sup> CCLC obligations reported in this document are based on actual obligations incurred during fiscal year 2024, including obligations of funds appropriated for fiscal years 2023 and 2024. The Department will report on the obligation of the balance of funds appropriated for fiscal year 2024 in next year's report (i.e., fiscal year 2025 obligations).

## **ASSERTIONS**

### **Obligations by Decision Unit**

I assert that the obligations of fiscal year 2024 drug control funds shown in this report for the SSNA and 21<sup>st</sup> CCLC program drug budget decision units are based on actual obligations of fiscal year 2024 funds from the Department's accounting system of record for the SSNA and 21<sup>st</sup> CCLC programs.

### **Drug Methodology**

I assert that the methodology used to calculate obligations of fiscal year 2024 drug prevention funds presented in this report is reasonable and accurate, because the methodology captures all of the obligations of funds under the SSNA and 21<sup>st</sup> CCLC programs during fiscal year 2024 that have been mutually agreed to be counted by ED and ONDCP.

### **Data**

I assert that the methodology is based on reliable data. The calculations of drug control funds use readily available, verified financial data that is linked to the SSNA and 21<sup>st</sup> CCLC programs and the methodology described on pages 4-5 of this report.

### **Financial Systems**

I assert that financial systems supporting the drug methodology yield data that fairly present, in all material respects, aggregate obligations from which the drug-related obligation estimates are derived.

### **Application of Drug Methodology**

I assert that the methodology disclosed in the narrative of this report was the actual methodology used to calculate the obligations of fiscal year 2024 drug control funds presented in the table on page 2.

### **Material Weaknesses or Other Findings**

I assert that there are no material weaknesses or other findings by independent sources, or other known weaknesses, that affect the presentation of obligations of fiscal year 2024 drug-related funds in this report. The limitation of the methodology described above for deriving the obligations of fiscal year 2024 drug control funds in this report is disclosed on pages 3-4.

### **Methodology Modifications**

I assert that the methodology previously agreed for fiscal year 2024 and subsequent years has not been modified.



**Reprogrammings or Transfers**

I assert that there have been no reprogrammings or transfers of fiscal year 2024 Department of Education drug control funds to date.

**Fund Control Notices**

I assert that the Director of ONDCP has never issued to the Department of Education any Fund Control Notices under 21 U.S.C. 1703(f).



UNITED STATES DEPARTMENT OF EDUCATION  
OFFICE OF INSPECTOR GENERAL

Audit Services

February 12, 2025

TO: Larry Kean  
Director  
Office of Budget Service

FROM: Sean Dawson /s/  
Assistant Inspector General for Audit

SUBJECT: Office of Inspector General's Independent Report on the U.S. Department of Education's *Detailed Accounting of Fiscal Year 2024 Drug Control Funds*, dated February 12, 2025

Attached is our authentication of management's assertions contained in the U.S. Department of Education's *Detailed Accounting of Fiscal Year 2024 Drug Control Funds*, dated February 12, 2025. We performed this review as required by 21 United States Code (U.S.C.) section 1704(d)(1) and as authorized by 21 U.S.C. section 1703(d)(7), and in compliance with the Office of National Drug Control Policy Circular: *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021.

If you have any questions or wish to discuss the contents of this authentication, please contact Michele Weaver-Dugan, Director, Internal Operations Oversight Team, at (202) 360-8454.

Attachment



UNITED STATES DEPARTMENT OF EDUCATION  
OFFICE OF INSPECTOR GENERAL

Audit Services

**Office of Inspector General's Independent Report on the U.S. Department of Education's  
Detailed Accounting of Fiscal Year 2024 Drug Control Funds, dated February 12, 2025**

We have reviewed management's assertions contained in the accompanying *Detailed Accounting of Fiscal Year 2024 Drug Control Funds*, dated February 12, 2025 (Accounting). The U.S. Department of Education's management is responsible for the Accounting and the assertions contained therein.

Our review was conducted in accordance with generally accepted government auditing standards for attestation review engagements. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion.

We performed review procedures on the "Table of Prior Year Drug Control Obligations," "Disclosures," and "Assertions" contained in the accompanying Accounting. We did not review the "Program Descriptions" contained in the accompanying Accounting. In general, our review procedures were limited to inquiries and analytical procedures appropriate for our review engagement.

Based on our review, nothing came to our attention that caused us to believe that management's assertions, contained in the accompanying Accounting, are not fairly stated in all material respects, based upon the Office of National Drug Control Policy Circular: *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021.

Sean Dawson /s/  
Assistant Inspector General for Audit