



Chapter 2: Planning, Programming, Budgeting, and Execution

Section 2.4 – Budget Execution

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Introduction

Budget execution is the process following the enactment of an appropriation to direct and control financial resources (i.e. budgetary resources). This process includes allotment, obligation, expenditure, and reconciliation of funds; administrative control of funds; financial reporting; assessing financial results to the preparation of future plans, program and budgets; and supplying financial information to Immigration and Customs Enforcement (ICE) managers.

Throughout the budget execution process, ICE implements the program objectives and financial plans included in the President's Budget for the current fiscal year to the extent it has been approved by the appropriations act passed by Congress. The financial plans are based on strategic goals, performance plans, and workload forecasts. They form the basis for allotting resources and controlling performance during the fiscal year to support spend plans and budget execution. This section of the Financial Management Policy Manual (FMPM) provides guidance on management of resources provided to the ICE and emphasizes the importance of internal management controls and compliance with all laws and regulations.

This policy and related instructions supplement budget execution and management control regulations found in the Office of Management and Budget (OMB) Circular A-11.

The purpose of this policy is to ensure that ICE provides appropriate funds controls throughout the budget execution process and ensures compliance with statutory and regulatory guidance. This policy is designed to ensure that budgeted resources are used effectively and efficiently and consistent with the purpose, time and amount of each appropriation. It further ensures that funds control mechanisms ensure fiscal discipline and that funds are accounted for and managed through a deliberate process. Programs will follow the guidance to ensure compliance with the Anti-deficiency Act (ADA), (P.L. 97-258, as amended).

In its current form, the ADA prohibits:

- a. Making or authorizing an expenditure from, or creating or authorizing an obligation under, any appropriation or fund in excess of the amount available in the appropriation or fund unless authorized by law. 31 U.S.C. § 1341(a)(1)(A)
- b. Involving the government in a contract or obligation for payment of money before funds have been appropriated for that purpose, unless otherwise allowed by law. 31 U.S.C. § 1341(a)(1)(B)
- c. Accepting voluntary services for the United States, or employing personal services not authorized by law, except in cases of emergency involving the safety of human life or the protection of property. 31 U.S.C. § 1342

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- d. Making obligations or expenditures in excess of an apportionment or reapportionment, or in excess of the amount permitted by agency regulations. 31 U.S.C. § 1517(a)

This policy shall remain in effect from its publication date until superseded.

Responsibilities

This policy handbook delineates responsibilities by ICE entity. General responsibilities are shown below by authority hierarchy.

The **ICE Office of the Chief Financial Officer (OCFO)** establishes, oversees and updates all financial management activities including but not limited to, policy development, budget formulation, asset and facilities management and internal controls consistent with the mission and strategic goals of the Department of Homeland Security

The **ICE Office of Financial Management (OFM)** is responsible for loading the Treasury Warrants and Continuing Resolutions (CFs) into the financial system at the appropriation and extended fund code level.

The **Budget Director, ICE Office of Budget and Program Performance (OBPP)** manages ICE execution and formulation processes. This includes providing guidance to the Program Office on how to monitor and distribute resources; maintain the legal sources and uses of ICE funds; providing service, advice, and assistance to Program's budget officers on the management and execution of their budgetary resources; providing guidance on formulating adequate budget estimates in line with ICE mission and priorities; distributing funds in accordance with the law; approving Program Office Spend Plans; reporting any violations of an Anti-Deficiency Act (ADA); advising executive staff on budget- and finance-related issues; and recommending actions that might be necessary for ensuring that ICE does not exceed its available budgetary resources.

The **Assistant Directors for Mission Support and Strategic Resource Analysis Division (SRAD)** manages their internal budget execution and fund certification authority for Service Wide Programs for HSI, ERO, OPLA, and Management and Administration (M&A) within Mission Support and provide separate budget estimates and detailed justifications for all Enterprise Wide Cost (EWC) Program, Project, Activity (PPAs). This office is also responsible for EWC Obligations, Commitments and for producing spends and internal guidance for EWC Programs.

The **Unit Chief, ICE Office of Budget and Program Performance (OBPP)** or designated representative is responsible for the overall financial management of the Program. This includes budget execution, budget formulation, and financial

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operations. The responsibilities of this position include developing and implementing financial control systems and providing financial advice to the leadership on the status of resources and other financial management related issues.

The **Program Offices** are responsible for the following:

- a. Tracking and controlling programmatic expenditures;
- b. Executing funds in accordance with Approved Funding Program;
- c. Reporting any violations of the ADA;
- d. Preparing and updating the spend plans for the fiscal year based on targets and guidance prepared by OBPP;
- e. Providing and updating payroll estimates and hiring plans;
- f. Providing documentation of spend plan approvals by the Program Director;
- g. Submitting the annual spend plan on or before the required due date;
- h. Working with OBPP to resolve issues relating to the spend plan; and
- i. Updating spend plans after quarterly reviews or when conditions warrant.

The Immigration and Customs Enforcement (ICE) **Office of the General Counsel (OGC)** provides advice and counsel on authorities of the agency, fiscal policy, budget, debt collection, anti-deficiency, claims against the agency, and interagency agreements.

The ICE **Office of Inspector General (OIG)** is responsible for financial statement audits, program/performance audits, inspections, and investigations.¹

Policy

1. Continuing Resolution

A continuing resolution (CR) is a law that temporarily funds the programs and agencies when new appropriation bills have yet to be enacted and a program's appropriations are about to or have expired. When enacted, a CR makes amounts available for obligation only until a time specified in the CR or until the enactment of regular fiscal year appropriations, whichever is sooner.

Each CR time period is dependent on the enacted legislation. The main purpose of a CR is to keep the government running long enough for Congress and the President to work out an agreement on appropriations legislation. Budget authority under a CR typically reflects an amount based on the most recent funding allocation data available from Congress (e.g., prior fiscal year funding levels).

¹ Nothing in this guidance shall supersede the authorities of the Inspector General assigned by the Inspector General Act, 5 U.S.C.A. App. 3.

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In the case of a CR, ICE OBPP issues guidance controlling how much money can be distributed to Program Offices.

Please refer to the Office of Budget and Program Performance Budget Execution Handbook for more detail guidance,

In the event that ICE is operating under a CR, the following generally occurs:

(b)(7)(E)

b. When operating under a CR, obligations should be limited to those necessary to:

- 1) Meet operational and legal requirements;
- 2) Protect and maintain federal facilities and property; or
- 3) For life, health, and safety reasons essential to national security

ICE OBPP will identify any budgetary restrictions, limitations, or requirements and articulate those in writing to each Program Office. Additionally, ICE Program Offices may only obligate funds on activities that begin within the prescribed CR period. ICE is not permitted to fund activities that would occur subsequent to the CR period. Although carry-forward funding from multi-year appropriations is not restricted under a CR, OMB may limit the amount of funds to be disbursed based on factors such as the President's budget request or prior year obligation rates.

During a CR, ICE OBPP puts controls in place to ensure compliance. To effectively manage during a CR, ICE OBPP requires Program Offices to submit spending requests for each individual funding requirement including the office location, object class code, period of performance for contracts, and purpose for the funding. Each request is evaluated to ensure it is not a new start, with the Office of the Principal Legal Advisor (OPLA) being consulted as necessary, and that it is a necessary requirement or if it can be delayed until a full-year Appropriations Act is enacted.

- a. *Hiring and Contracts.* Concerning annual appropriations, no actions (such as hiring or contract awards) shall be taken in anticipation of funding. For example, although existing vacancies (positions funded in the prior fiscal year budget) may be filled, a new position requested in the current fiscal

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year budget may not be, unless the position replaces contractors funded in the prior fiscal year. Expiring contracts may be renewed, but at the same scope of work as was performed in the prior year.

- b. *Funding Amount.* The funding amount provided by the CR is typically based on the following:
 - c. Prior year enacted amounts in appropriations acts less any one-time costs.
 - d. Add/subtract any amounts or percentages mandated by law, transfers mandated by law (only if text reads “shall transfer,” not “may transfer”).
 - e. Add recurring, ongoing (non-emergency) supplemental appropriation amounts found in public law.
 - f. Prorate based on the time period of the CR.
 - g. *CR Calculation.* CR funding is calculated by taking the number of calendar days in a CR and dividing by the total calendar days in the year (e.g., a CR enacted for 64 days would be 64 divided by 365). That result is then multiplied against the prior fiscal year appropriation level (or whatever funding level the CR dictates, if different) and assumed prior fiscal year reimbursement levels to determine total available funding levels for the period of the CR. The CR legislation may stipulate any additional amounts that would be available for obligation as well as any funding anomalies. OMB Circular A-11 (section 120-31) restricts actual obligations during a CR to the lower of either 1/365th of total appropriation per day of the CR, or the historical average rate of obligations (calculated as a 5-year average).
 - h. *Anomalies.* Under certain circumstances, Congress will include anomalies in the CR. While a CR is basically an extension of the previous year’s funding allocations and policies, Congress will often include specific anomalies justified by particular or unique conditions. Congress will usually include anomalies that all patrons agree are only technical corrections. Policy changes are generally not included as anomalies. Such anomalies will impact CR calculations.

OMB provides automatic apportionment authority to agencies for amounts made available by a CR, in accordance with the limitations contained in OMB Circular A-11 sections 120-131. Automatic apportionments for the fiscal year will cover annual, no-year, and multi-year accounts. Fee account and carryover apportionments will be approved by OMB as appropriate. Programs may request through ICE OBPP an exception apportionment if they believe that amounts automatically apportioned are insufficient. Exception apportionment requests are to be accompanied by a written justification. (For more information regarding the apportionment process, see Section 3.)

2. Appropriation Warrant

Congress passes CRs, supplemental bills, and annual appropriations bills, that when enacted provide budget authority to agencies to obligate and expend funds from the Department of the Treasury (Treasury) for specific purposes. After coordination with OMB, Treasury prepares appropriation warrants as certification of the congressional action. An appropriation warrant establishes, by appropriation symbol, the individual amounts and period of availability an agency is authorized to withdraw from Treasury's central accounts. This official warrant document is prepared and approved by a Treasury representative on behalf of the Secretary of the Treasury.

If legislation other than a current appropriation act provides budget authority in the form of an appropriation, DHS submits to Treasury a letter that requests an appropriation warrant and includes the following:

- a. Amount of the request.
- b. Legal authority—Treasury requires a statute or U.S. Code citation but will accept a public law citation until a statute or U.S. Code citation is available.
- c. Treasury Account Symbol (TAS). Examples of such legislation are:
- d. Advance-appropriation amounts provided in prior appropriation acts for future fiscal years.
- e. Indefinite appropriations authority to obligate and expend an unspecified amount of money or such sums as may be necessary to execute the activities authorized in an appropriations act.

3. Apportionment (SF-132)

An apportionment is a distribution by OMB of amounts available for obligation in an appropriation or fund accounts of the Executive Branch, including budgetary reserves established pursuant to law. The distribution makes amounts available on the basis of time periods (usually quarters); PPAs or object classes; or combinations thereof. The apportionment identifies meaningful program reporting categories that Programs will report obligations against in their SF-133, "Reports on Budget Execution and Budgetary Resources." The amounts apportioned limit the amount of obligations that may be incurred. No funds may be obligated without an apportionment from OMB. During CRs, OMB provides automatic apportionment authority to accounts governed by the CR and up to funding levels agreed upon in advance between OMB and Federal agencies (see Section 1). These funding levels, sometimes called "control totals", are provided to ICE Programs by ICE OBPP.

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The apportionment process is intended to (1) prevent the obligation of amounts available within an appropriation or fund account in a manner that would require deficiency or supplemental appropriations, and (2) achieve the most effective and economical use of amounts made available for obligation.

Under the Budgetary Resources section of the SF-132, Programs must display the sources of actual and anticipated resources as well as actual and anticipated reductions to those resources. Under the Application of Budgetary Resources, Programs will display how they intend to use those resources, whether by fiscal quarter, activity, project, object class, or a combination thereof.

Programs submit apportionment and reapportionment requests through ICE OBPP to the DHS Budget Office as needed during the fiscal year, and in accordance with guidance and time frames provided in OMB Circular A-11. Programs are expected to initiate these requests and submit them using the OMB Internet Apportionment System. ICE OBPP will review and submit apportionment requests thru DHS for approval to OMB after the passage of appropriations law providing new budget authority and changes to current budget authority levels. Programs under a CR request a reapportionment within 10 days of the enactment of their regular appropriations act, even if the period covered by the CR has not expired. Programs do not have the authority to submit apportionment requests directly to OMB.

Programs in need of revised quarterly apportionments submit SF-132 requests to ICE OBPP no later than 10 calendar days before the end of each quarter. Each Program with quarterly apportionments is strongly encouraged to review each apportionment before the end of each quarter to ensure that adequate resources are apportioned. Reapportionments reflect changes in previously planned programs or anticipated operating conditions as defined by the operating plans, which Programs should update as necessary. Reapportionment requests are submitted to ICE OBPP when previously approved apportionments require adjustments because the amounts available for obligation have changed the rate of obligation or other unforeseen events need to be addressed. The reapportionment allows funds to become available for program use and should be submitted as soon as a change in an apportionment previously made becomes necessary because of changes in amounts available (e.g., actual reimbursements differ significantly from estimates), program requirements, or cost factors.

ICE OBPP does not allow for exceptions identified in OMB Circular A-11 Section 120.38. When a Program identifies a need for a change in an apportionment, it must submit a reapportionment request. The apportionment request is divided into four columns:

- a. Previous Approved
- b. Agency Request
- c. OMB Action
- d. Memo Obligations

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The “Memo Obligations” column is used to report actual obligations and is usually recorded in reapportionment requests. When reporting memo obligations, Programs must verify that all amounts agree with the most recent SF-133, unless more recent figures are available, and include a footnote on the SF-132 to indicate the period covered by the actual amounts reported on the form. Proper footnote format is outlined in OMB Circular A-11.

- a. During normal enactment of ICE Annual Appropriations bill:
 - 1) Initial carryover apportionment requests are due to DHS no later than August 21. All apportionments are due to OMB within 10 calendar days after the approval of the appropriation or substantive acts providing new budget authority, whichever is later.
 - 2) Programs must submit reapportionment requests to ICE OBPP when previously approved apportionments require adjustments because the amounts available for obligation have changed, the rate of obligation has changed, or other unforeseen events need to be addressed. Programs cannot implement changes until a signed revised apportionment has been received from OMB. Examples may include receipts of reimbursable funds, decrease in resources, rescissions, transfers, or reprogramming.
- b. Automatic and Exception Apportionments:
 - 1) In cases where OMB is reviewing the first apportionment request for newly enacted appropriations, OMB automatically apportions up to a 30-day level of resources.
 - 2) OMB’s approval of a written apportionment terminates the automatic apportionment.
 - 3) If a Program requires an amount different from the total amount automatically apportioned, a formal exception request must be submitted to ICE OBPP for review.
- c. Requests for exception apportionments must include the following:
 - 1) Applicable language from the previous fiscal year Appropriation(s).
 - 2) Applicable language from the previous fiscal year apportionment(s).
 - 3) Applicable language from the latest version of the current fiscal year’s appropriation(s) in the House and the Senate (including Subcommittee draft bills that have yet to be reported and congressional committee language).
 - 4) Any applicable sections of the CR.
 - 5) Side-by-side analysis of the amounts available under the automatic

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apportionment compared to the amounts requested under the reapportionment.

- 6) Calculation of the historical seasonal rate of obligations, if relevant (see Exhibit 123 of OMB Circular No. A-11).
- 7) Copies of SF-133s used to determine the account's historical seasonal rate of obligations (usually the last 5 years).
- 8) Any necessary legislative history.
- 9) A written memo explaining the legal basis of the reapportionment for those accounts requesting higher than the pro-rata share.

Please see the SF-132 example on the next page.

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| | | Expanded Apportionment Format (SF 132) | | | | | |
|--|------------|---|-------------------|------------------|------------------|--|------------------|
| The system hides columns A - F when you validate a file, but each row contains the proper TAFS. If you add rows or change the TAFS, you must update these columns. | | FY 2009 Apportionment Funds provided by Public Law 110-599 | | | | Identify in the header the line(s) providing the budget authority. | |
| Line No. | Line Split | Bureau / Account Title / Cat R Sub / Line Split | Previous Approved | Agency Request | OMB Action | OMB Estimate | Memo Obligations |
| Department of Government Bureau: Office of the Secretary Account: Salaries and Expenses (003-04-1109) TAFS: 00-0137 /2009 | | | | | | | |
| BEA | DISC | BEA Category | | | | | |
| RptCat | NO | Reporting Categories | | | | | |
| AdjAuth | NO | Adjustment Authority provided | | | | | |
| BUDGETARY RESOURCES | | | | | | | |
| Unobligated balance: | | | | | | | |
| 1A | | Unob Bal. Brought forward, October 1 (+ or -) | | | | | |
| 1B | | Unob Bal. Adjustment to SOY balance brought forward, October 1 (+ or -) | | | | | |
| Recoveries of prior year unpaid obligations: | | | | | | | |
| 2A | | Recoveries of prior year unpaid obligations, Actual | | | | | |
| 2B | | Recoveries of prior year unpaid obligations, Anticipated | | | | | |
| Budget authority (Appropriation): | | | | | | | |
| 3A1 | | BA: Appropriation, Actual | | 7,400,000 | 7,400,000 | | |
| 3A2 | | BA: Appropriation, Anticipated | | | | | |
| 3B | | BA: Borrowing authority | | | | | |
| 3C | | BA: Contract authority | | | | | |
| Budget authority (Spending authority from offsetting collections (gross): | | | | | | | |
| Earned: | | | | | | | |
| 3D1A | | BA: Offsetting Collections - Earned, Collected | | | | | |
| 3D1B | | BA: Offsetting Collections - Earned, Change in receivables from Fed sources | | | | | |
| Change in unfilled customer orders (+ or -): | | | | | | | |
| 3D2A | | BA: Change in unfilled customer orders - Advance received | | | | | |
| 3D2B | | BA: Change in unfilled customer orders - Without advance from Fed sources | | | | | |
| 3D3 | | BA: Offsetting collections - Anticipated, without advance | | 403,000 | 403,000 | | |
| 3D4 | | BA: Offsetting Collections - Previously unavailable | | | | | |
| Expenditure transfers from trust funds: | | | | | | | |
| 3D5A | | BA: Expenditure transfers from trust funds - Collected | | | | | |
| 3D5B | | BA: Expenditure transfers from trust funds - Change in receivables | | | | | |
| 3D5C | | BA: Expenditure transfers from trust funds - Anticipated | | | | | |
| Nonexpenditure transfers, net: | | | | | | | |
| 4A | | Nonexpenditure transfers, net: Actual transfers, BA | | | | | |
| 4B | | Nonexpenditure transfers, net: Anticipated transfers, BA | | | | | |
| 4C | | Nonexpenditure transfers, net: Actual transfers, unob balances | | | | | |
| 4D | | Nonexpenditure transfers, net: Anticipated transfers, unob balances | | | | | |
| 5 | A | Temporarily not available pursuant to Public Law ____ (-) | | -1,000 | -1,000 | | |
| Permanently not available: | | | | | | | |
| 6A | | Permanently not available: Cancellations of expired or no-year accounts (-) | | | | | |
| 6B | | Permanently not available: Enacted reductions (-) | | | | | |
| 6C | | Permanently not available: Capital transfer and redemption of debt (-) | | | | | |
| 6D | | Permanently not available: Other authority withdrawn (-) | | | | | |
| 6E | | Permanently not available: Pursuant to Public Law ____ (-) | | | | | |
| 6F | | Permanently not available: Anticipated for rest of year (-) | | | | | |
| 7 | | Total budgetary resources | | 7,801,000 | 7,801,000 | | |
| APPLICATION OF BUDGETARY RESOURCES | | | | | | | |
| Apportioned: | | | | | | | |
| 8A1 | | First quarter | | 1,950,000 | 1,950,000 | | |
| 8A2 | | Second quarter | | 1,950,000 | 1,950,000 | | |
| 8A3 | | Third quarter | | 1,950,000 | 1,950,000 | | |
| 8A4 | | Fourth quarter | | 1,950,000 | 1,950,000 | | |
| 8B1 | | Peace Restoration Fund | | | | | |
| 8C | | Apportioned for future fiscal years | | | | | |
| 9 | | Budgetary Resources: Withheld pending rescission (pursuant to 2 U.S.C. 682) | | | | | |
| 10 | | Budgetary Resources: Deferred | | | | | |
| 11 | | Budgetary Resources: Unapportioned balance of revolving fund | | | | | |
| 12 | | Total budgetary resources | | 7,801,000 | 7,801,000 | | |

Submitted _____ Date _____

Approved _____ Date _____

Display the text of any footnotes in a separate tab in your Excel file.

4. Allotment Advice, Form MGT A-1

Allotments are an authorization to the Programs to incur obligations and make expenditures under an appropriation. Allotments are used to control expenditures by object classifications, or costs by activities, projects, etc. Allotments reflect the estimates of the operating plans, are based on apportionments, and are limited to the amounts authorized on apportionments approved by OMB. In the absence of specific guidance on how allotments should be made, the apportionment schedule from OMB serves as guidance on allotments.

5. Supplemental Appropriations

A supplemental appropriations act provides budget authority in addition to regular or CR appropriations already provided during the same period of availability. Supplemental appropriations typically provide additional budget authority to cover emergencies, such as disaster relief, or other needs deemed too urgent to be postponed until the enactment of the next year's regular appropriations act. Supplemental requests may be transmitted before, with, or after transmittal of the succeeding annual budget document. Supplemental requests that are known during budget preparation are normally transmitted to Congress with the President's budget, rather than as separate transmittals at a later time.

OMB continues to address supplemental and amendment requests for unforeseen and urgent requirements. ICE OBPP submits the following materials in both hard copy and electronic versions to the Department. These documents are revised, as appropriate, to reflect Presidential decisions. OMB Circular A-11, Section 110, "Supplementals and Amendments," provides additional guidance.

- a. Justification: Prepare a justification in accordance with applicable requirements of Section 51 of OMB Circular A-11 and include the following:
 - 1) The reason why additional funds are required in the fiscal year requested, identifying specifically which of the circumstances described in Section 110.1 of OMB A-11 applies.
 - 2) An explanation of proposed language provisions, if necessary.
 - 3) The date when requested funds are needed for obligation.
 - 4) A statement of actual and estimated obligations for the year, prepared quarterly.
 - 5) A statement of actual obligations by month for the previous 3 months, if for an existing program
- b. Explanation of request. Provide a short explanation, including the effect of

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the request on outlays. This explanation should be suitable for transmittal to Congress as part of the President's proposal. If appropriate, the explanation may be a synopsis of the major points that appear in the justification.

- c. Letter from agency head. Provide a letter from the head of the agency that includes a statement concerning the validity of obligations, as required by 31 U.S.C. § 1108.

6. Rescission

A rescission is “legislation enacted by Congress that cancels the availability of budget authority previously enacted before the authority would otherwise expire.”² Rescissions may be accomplished only through legislation. If an appropriation warrant established budget authority that is subsequently rescinded through an across-the-board cut or specific rescission action, a negative warrant is prepared to reduce the original amount appropriated.

In general, rescissions involving spending authority from offsetting collections, as well as special, trust, and revolving funds, are classified as temporarily not available for obligation.

7. Reprogramming

A reprogramming request is necessary whenever a Program wishes to use resources within an appropriation differently than enacted by Congress, such as a realignment of funding among PPAs within an account. Reprogramming requests are reviewed and authorized as they are received, and the number of authorizations may vary from year to year. Programs must submit all reprogramming requests in writing thru ICE OBPP to the Department.

There are three types of reprogramming: Reprogramming of lapsed balances (authorized in the appropriations act in a general provision) and above- and below-threshold reprogramming (also authorized in a general provision). Below threshold reprogramming does not require congressional notification or approval. Below-threshold reprogramming are approved by DHS CFO. Above-threshold reprogramming and reprogramming of lapsed balances are submitted by ICE thru the Department to OMB and the Congressional Appropriations Committees. No funds may be obligated or expended through such reprogramming without notification to the Appropriations Committees and a 15 day notification period has passed. ICE does not execute above threshold reprogramming without specific written approval from the Congressional Appropriations Committees.

7-1. Reprogramming Lapsed Balances

Per Section 505 of the DHS appropriations act, Programs may request 50 percent of lapsed balances (funds whose period of availability has expired) from appropriations for salaries and expenses to be reprogrammed to the current year appropriation for the purposes for which the funds were originally appropriated.

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Programs may not request to reprogram lapsed balances to fund activities of a different purpose.

7-2. Requirements

Above- and below-threshold reprogramming requests are only considered when Program's propose to move funds from a lower priority program or activity to a higher priority program or activity within the same account. This should be clearly articulated in the reprogramming request. Prior to submitting a request for reprogramming:

- a. Programs conduct an internal review of current resources and priorities to determine if the request can be funded with current resources before submitting a formal request to ICE OBPP for consideration.
- b. If the reprogramming request cannot be funded with current resources, Programs perform an internal review of resources to identify lower- priority spending that can be used to offset the potential short-fall. Programs should analyze the impact of shifting resources from lower- priority activities and present this information to ICE OBPP as part of the reprogramming request.
- c. Programs submit reprogramming requests using the appropriate reprogramming template provided by OBPP, with a list of potential offsets and funding sources. Reprogramming requests clearly identify which Treasury Appropriation Fund Symbol (TAFS) and PPA(s) are increasing and decreasing.
- d. ICE OBPP reviews the request for reprogramming and decides if the request falls above or below the designated threshold for congressional notification.
- e. If the request meets the designated threshold for congressional notification, ICE OBPP works with the Program office to ensure the request is prepared and reviewed in accordance with the requirements of the general provisions of the DHS appropriations act. The request is the submitted to DHS for approval.

Programs need a clearly identified process for communicating fiscal issues, including final reprogramming decisions, to affected program managers. The contents and dissemination of the process ensure that congressional requirements and obligations made against direct budget authority can be separately identified.

² Government Accountability Office (GAO) 05-734SP, p.85.

All Programs examine the need for a reprogramming as early in the year as possible. If it is determined that the action is no longer required, Programs immediately submit a withdrawal of reprogramming notification to ICE OBPP.

7-3. Congressional Reprogramming Thresholds

Reprogramming thresholds are established in the general provisions of the DHS appropriations act. The DHS appropriations act requires congressional notification of any reprogramming that results in the movement of funds within an appropriation in excess of \$5 million, or 10 percent, whichever is less, that:

- a. Augments existing PPAs;
- b. Decreases by 10 percent funding for a PPA or personnel in a PPA; or
- c. Results from any general savings from a reduction in personnel that would result in a change in existing PPAs as approved by Congress.

Regardless of the dollar value, unless the Senate and the House of Representatives Appropriations Committees have been notified 15 days in advance, Programs are not allowed to make an obligation or expenditure through a reprogramming of funds that: (1) creates a new program, project, or activity; (2) eliminates a program, project, office, or activity; (3) increases funds for any PPA for which funds have been denied or restricted by Congress; (4) proposes to use funds directed for a specific activity by either of the Committees on Appropriations of the Senate or the House of Representatives for a different purpose; (5) or contracts out any function or activity for which funding levels were requested for Federal Full-Time Equivalents (FTEs) in the object classification tables contained in the fiscal year's Budget Appropriation Appendix for ICE.

Reprogramming between object classes do not require notification to the appropriations committees; however, approval is required from DHS. Please note that a large object class shift is an indication of fundamental changes in the method of operating; these fundamental changes are of interest to ICE, the Department, the Administration, and the Appropriations Committees. Furthermore, the reprogramming criteria apply to the annual aggregate effect of reprogramming and not to each action individually.

While the general provision technically only requires congressional notification of above-threshold reprogramming and reprogramming of lapsed balances, as a matter of policy ICE does not execute these types of reprogramming without specific written approval from the Congressional Appropriations Committees.

7-4. Below-Threshold Reprogramming

Below-threshold reprogramming provides Programs with the flexibility to realign congressionally approved funding, within prescribed limits, to satisfy unforeseen, higher-priority requirements. These actions do not require OMB or congressional

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notification or approval because they do not meet the thresholds described in the DHS Appropriations Act and require review by ICE OBPP and only require approval from the DHS OCFO. The effect of below-threshold actions must net to zero and should be clearly depicted in the Program's Operating and

Expenditure Plans, Monthly Execution Reports, and SF-132s. Programs should use the "Below-Threshold Reprogramming Template" developed by DHS OCFO to submit requests for below-threshold reprogramming.

The 10 percent or \$5 million limitation is cumulative. For example, if reprogramming #1 moves \$4 million from a \$100 million PPA and reprogramming #2 moves \$2 million from the same \$100 million PPA, then reprogramming #2 triggers the congressional notification requirement because the cumulative amount being moved (\$6 million) is more than \$5 million.

Funds are realigned below the established reprogramming threshold only after review from ICE OBPP and with written approval from the DHS Budget Director. If an above-threshold reprogramming has been requested and either the House or Senate Appropriations Committee has not approved it, ICE prohibits the use of below-threshold reprogramming to finance any part of the unapproved increase.

7-5. Above-Threshold Reprogramming

The ICE CFO Director will only consider reprogramming requests that are fully justified by the requesting Program and that will result in the continued support of ICE missions and priorities. An above-threshold reprogramming should include two parts; a Fiscal Summary and a Reprogramming Request Report. Programs should use the "Above-Threshold Reprogramming Template" developed by DHS OCFO to submit requests for above-threshold reprogramming thru ICE OBPP for review and to DHS OCFO for approval.

The "Fiscal Summary" provides a snapshot of the reprogramming request by summarizing the description/justification narrative section that follows. The information contained in the following "Fiscal Summary" chart must be included as part of the reprogramming request in addition to the description and justification narrative section.

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Fiscal Summary

| | Appropriated Amount (\$'s in whole Dollars) | Reprogramming Request Amount (Actual Dollars) | Balance After Reprogramming Request (Actual Dollars) | % Impact on Appropriation | % Impact on PPA by | Statutory Authority |
|--|---|---|--|---------------------------|--------------------|---------------------|
| Reprogram From | | | | | | |
| <u>Program Name</u> <i>Example: CBP</i> | | | | | | |
| <u>Program, Project, or Activity:</u> <i>Example: BSFIT</i> | | | | | | |
| TAFS: 70 10 0530 | | | | | | |
| Reprogram To | | | | | | |
| <u>Program Name</u> <i>Example: ICE</i> | | | | | | |
| <u>Program, Project, or Activity:</u> S&E - DRO | | | | | | |
| TAFS: 70 9/10 0540 | | | | | | |

The Reprogramming Request Report will include detailed funding information identifying within which account funding is being reduced and within which account funding is being increased as a result of the reprogramming request. The Report identifies the “to” and “from” Program, account, and PPA.

The Reprogramming Request includes the justification for the reprogramming and a revised operating plan, reflecting the proposed reprogramming by account, program, and object class. To facilitate expeditious ICE review and comment, Programs are encouraged to work closely with the appropriate ICE OBPP Unit Chief on draft reprogramming notifications before submission of the final reprogramming request.

The explanation of the proposed reprogramming must contain the following:

- a. Original purpose for which resources being reprogrammed were appropriated or authorized and the impact of reducing funding for this activity (if you believe there is no impact, explain why).
- b. Nature and rationale for the reprogramming, which includes the circumstances or requirements that necessitated the change to the program.

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- c. Justification of the need to increase funding for a PPA or an object class, or to create a new activity, including reasons why this proposed spending was not reflected in the original budget request.
- d. Effects, if any, on approved departmental, administration, and/or congressional program objectives and policies.
- e. Effects of the proposed action on any pending or future appropriation or authorization requests, including funding for subsequent years.

ICE OBPP reviews Programs reprogramming request and DHS CFO executes reprogramming request under the authority provided in the enacted appropriation guidelines.

Reprogramming that require apportionment comply with the apportionment and reapportionment provisions of OMB Circular A–11. When a reprogramming request is approved, the reprogramming is incorporated in a reapportionment request, as necessary. If any of the reprogramming request are incorporated in the initial operating plan proposal (e.g., when a reprogramming becomes necessary before or soon after the enactment of an appropriation), the allottee transmits the reprogramming report along with the initial operating plan.

7-6. Timelines

Programs provide ICE OBPP to DHS CFO the appropriate documentation for reprogramming proposals no less than 45 calendar days before the reprogramming is required.

DHS has established the following timeframes for reprogramming processing:

- a. Within 15 days of recognizing the need to reprogram, Programs should aim to submit a package to DHS CFO.
- b. Within 15 days of receipt of the package, DHS shall aim to submit it to OMB.
- c. Within 15 days of approval, DHS shall aim to notify Programs of the Appropriations Committees' decision.

The very last date that an above threshold reprogramming request can be submitted is May 31, unless otherwise specified by the Department leadership. These deadlines allow reprogramming requests to be reviewed by ICE OBPP before submitting to the Department and OMB with enough time for the transmittal to meet the statutory deadline of June 30. As a matter of law, Congress has directed that any reprogramming request delivered later than June 30 must be because of “extraordinary circumstances that imminently threaten the safety of human life or the protection of property.” Absent this urgency, there is no authority to reprogram funds after June 30. Reprogramming are not implemented until

officially approved by OMB, and where required, by the House and Senate Appropriations Subcommittees.

Where applicable, ICE OBPP notifies the Program’s leadership within 1 day of receiving written decision from both the House and Senate Appropriations Subcommittees on Homeland Security to (a) fully or partially approve the reprogramming with no modifications; (b) amend the reprogramming by increasing or decreasing the requested amounts; or (c) disapprove the reprogramming.

8. Transfer Authority

Transfer authority is “Statutory authority provided by Congress to transfer budget authority from one appropriation or fund account to another.”³ Transfer authority is required when resources are moved between appropriations. Requests for transfer authorizations are reviewed and authorized as they occur, and the number of authorizations may vary from year to year. Programs shall notify DHS CFO thru ICE OBPP of all transfer proposals.

By statute, transfer authority is required when shifting resources between appropriations. Annual appropriations acts have provided the Secretary with the authority to transfer resources that do not “exceed 5 percent of any appropriation made available for the current fiscal year for ICE” or prior year appropriations. Furthermore, no appropriation “shall be increased by more than 10 percent” pursuant to a transfer. Transfer requests are submitted in a similar format to reprogramming requests. The House and Senate Appropriations Committees must be notified through DHS CFO 15 calendar days in advance of all transfers. While Section 503 technically only requires congressional notification, as a matter of policy, DHS does not execute transfers without specific written approval from the Congressional Appropriations Committees. Following Congress concurrence, the resources must be apportioned and transferred before the requested resources can be used.

(b)(7)(E)

Programs involved in multi-agency transfers confirm account details with the additional agencies prior to submitting the transfer request thru ICE OBPP to DHS CFO. Programs ensure funding is available and fiscal years correspond in all accounts.

³ GAO-05-734SP, p.96

DHS Budget Office reviews and confirms the type of account (annual, multi-year, or no-year) being proposed as potential funding sources to ensure the transfer adheres to appropriations law. In addition, DHS Budget Office will coordinate with ICE OBPP to ensure the funds are available for obligation and remain available for transfer to the receiving agency, while the transfer request is in the approval process.

9. Deferral of Budget Authority

A Deferral of Budget Authority is a “temporary withholding or delaying of the obligation or expenditure of budget authority or any other type of executive action, which effectively precludes the obligation or expenditure of budget authority.”⁴ A deferral is an action or inaction that temporarily withholds, delays, or precludes the obligation or expenditure of budget authority.

Budget authority may be deferred to provide for contingencies, to achieve savings or greater efficiency in the operations of the government, or as otherwise specifically provided by law. Under the Impoundment Control Act of 1974, budget authority may not be deferred in order to affect a policy in lieu of one established by law or for any other reason. Deferrals may be proposed by agencies but must be communicated to the Congress by the President in a special message. Deferred budget authority may not be withheld from obligation unless provided for in statute. Additionally, unless the Congress has approved a deferral, budget authority whose availability expires at the end of the fiscal year must be made available with sufficient time remaining to obligate that budget authority before the end of the fiscal year.

10. Operating Plans

An operating plan is a comprehensive plan that is prepared by Programs annually and sets forth a specific funding amount that will be obligated for the fiscal year. An operating plan reflects the planned obligations by program, project, and activity (PPA), and object class. An operating plan provides an accountability mechanism for tracking how Programs operate within the resources appropriated by the Congress. The operating plan provides a means of verifying efficient obligation of funds. They are used by ICE to monitor performance and to review Apportionment and Reapportionment Schedules (SF-132), Allotment Advices (MGT A-1), and Status of Resources Reports.

Operating plans are an integral part of ICE OBPP execution process. They provide the basis for securing apportionment and reapportionment of budget authority, issuing allotments to incur obligations, and monitoring and evaluating resource use and program performance. Individual programs create and administer these plans to provide sound budget and program execution control.

Operating plans reflect a comprehensive and unified strategy for incurring obligations and using available resources in the execution of the program plans.

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Programs prepare and maintain operating plans in accordance with the program structure used in the appropriations act. The program structure is shown in the table at the back of the Joint Explanatory Statement. The plans show the programs as approved in the appropriations process; the number of FTE employees, authorized and projected; the available amount and sources of required funds; the phased implementation of programs; and the financing sources during the fiscal year.

(b)(7)(E)

10-1. User Fees

Programs with budgets that include user fees prepare an operating plan for each user fee account based on the lesser of estimated revenues or the budgetary resources made available by Congress or the limitations set by OMB and agency leadership. The plan identifies revenue and cost at the planned level of performance and fixes the responsibility of each spending authority.

10-2. Award Obligations

Office of Budget and Program Performance (OBPP) is responsible for processing Program's Awards obligations. Personnel are required to record obligations when the Federal Government places an order for an item or a service, awards a contract, receives a service, or enters into similar transactions that will require payments in the same or a future period.

Specifically, OBPP Budget Execution/Payroll Section provides oversight and management of the ICE awards program. The topline award total and agency ceiling for all program office allocations is developed using the Examination and Analysis Review Report (BEAR) file for specific pay periods 19. The BEAR file is generated by the National Finance Center (NFC) and is downloaded from the Standard Reports Distribution Utility (SRDU). OBPP is specifically responsible for developing the authorization limits and ceilings for all program office monetary awards. Key filters for the file include fund code, organizational code, and program code.

Once the award ceilings have been calculated, the Payroll Section sends the final authorization to the Execution Branch Chief for review and approval. Once approved, the award allocations are routed to the ICE Budget Director. The ICE Budget Director approves (or requests edits) and sends the prescribed authorizations to the ICE CFO. Final award authorizations and ceilings are then provided to the Program Offices. Programs should allocate funds to support awards and overtime under the payroll portion of the obligation plans. OBPP provides a total estimate for Awards and Overtime based on the percentage factor indicated by the Programs.

⁴ GAO-05-734SP, p.42.

Please refer to OBPP Budget Execution Handbook for detail instructions on how the Program Offices should spread award estimates across all four quarters in the Program's Spend Plan submissions.

10-3. Budget Authority External to ICE

Programs with funding that adheres to budget execution authority of governmental organizations external to DHS (e.g., the Office of National Drug Control Policy's (ONDCP) circular on budget execution) present those deliverables thru ICE OBPP to DHS CFO for approval prior to submission to the external organization.

10-4. Classified Resources

Programs with classified resources submit a classified operating plan thru ICE

OBPP to the DHS CFO as well as an Initial Base Spend Plan to the Office of the Director of National Intelligence (ODNI). Programs with drug control funding related to the priorities of the ONDCP must submit a financial plan. More information regarding the financial plan requirements can be found in "ONDCP Circular: Budget Execution".

These plans are based on the current appropriations act and are due to DHS 15 days after enactment. A separate operating plan is prepared for each account/appropriation.

The plan includes estimated revenue and anticipated obligations to meet performance targets for the fiscal year. If the revenue estimate has changed from the most recent enacted budget, Programs provide a detailed explanation of these changes.

The format and structure of these plans may vary between Programs, depending on variables such as mission, funding source, organizational structure, management philosophy, and the accounting/finance system. ICE OBPP uses the plans developed by the Programs for authority purposes. The plans show how the Program will adhere to congressional limitations (such as PPAs). The operating plans are approved and signed by Program's leadership prior to submission thru ICE OBPP to the DHS OCFO and are transmitted in both electronic and hard copy.

Initial operating plans outline planned obligations for the fiscal year. ICE OBPP meets with Program representatives to compare actual spending versus planned spending. OBPP conducts a midyear review of the Program's actual spending and uses the results to determine any possible requirement for reprogramming. Where necessary, OBPP also conducts similar reviews at the end of the first and third quarter of the fiscal year. All spend plans submitted to ODNI are approved by Program leadership and reviewed thru ICE OBPP to DHS OCFO for review and advance approval.

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The ONDCP financial plans identify how “(1) drug funding calculated pursuant to the [Program’s] approved drug methodology supports specific accounts included in the Budget of the President; and (2) how this funding by account further supports particular [Program] budget decision units and projects under those budget decision units.” ONDCP distributes a format for the financial plan to the Department for completion by Programs with drug control funding. The Director of ONDCP requires that ONDCP receive a Financial Plan before the Programs’ obligation of a specified portion of their drug control funding.

10-5. Review of Operating Plans (Midyear Reviews)

Representatives of ICE OBPP meet with each Program Operations staff to review operating plans. During the year, ICE OBPP is responsible for the review of annual obligations in conjunction with the operating plan. ICE OBPP, with input from the Programs, reviews the spending to date and the projected surplus or deficit for each Program by appropriation and PPA. Funding availability includes the carryover of funds.

These analyses are reported to the ICE Budget Director and Deputy Budget Director. When projected deviations from the plan are significant (usually greater than 10 percent), OBPP may initiate correspondence or meetings with Program leadership to address corrective action or initiate the reprogramming notification process.

10-6. Revision of Operating Plans and Requirements

During the course of the year, Programs review their operating plans and, as necessary, provide updates that reflect significant changes. The updates include adjusting the plans to reflect supplemental appropriations, approved internal and external reprogramming, CR and revised CR allocations (if applicable), rescissions, transfers, and revised personnel targets during the operating year, and any other changes that require a revised apportionment.

11. Budget Execution Reports

A number of reports on actual operating data are required throughout the fiscal year. These reports are used to monitor spending versus operating plans and identify the need for reprogramming notifications.

11-1. SF-133, Report on Budget Execution and Budgetary Resources

OMB Circular A-11 requires quarterly reports on budget execution and obligations for the Unobligated Balance Availability Report submitted to Congress (SF-133).

ICE OFM submits Treasury Information Executive Repository (TIER) monthly to Department of Homeland Security (DHS) Headquarter Financial Management

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(FM). The DHSTIER system creates the monthly reports (i.e. SF-133, Report on Budget Execution and Budgetary Resources) and financial statements.

ICE OFM generates the SF-133 from DHSTIER and reconciles the SF133 to the SF-132 monthly and sends to ICE OBPP for validation and verification.

12. Monthly Obligation Plans

Programs are required to submit monthly obligation plans thru ICE OBPP to the DHS Budget Office for all funds allocated under the operating appropriations act (either full year appropriations act or temporary continuing resolution) as well as all carryover, recoveries, and fee funds. The data provided in the Monthly Obligation Plan will be used by ICE OBPP and DHS as benchmarks for monitoring obligations and expenditures throughout the year.

- a. Use the template provided by the DHS Budget Office for Programs to submit the following funding data. All funding should match the Monthly Execution Report (MER) data for the same timeframe, as appropriate.
 - 1) Column 1: Accounts and program, project, and activities should match the Expenditure plan for the operating appropriations act for all allocated funds (including written/exception apportionment funds). Accounts and program, project, and activities should match the MER for all unobligated carryover and fee funds, as appropriate.
 - 2) Column 2: Must include the funds allocated under the operating appropriations act and reported on the expenditure plan.
 - 3) Column 3: Must include the latest allocations plus all written and exception apportionments approved by OMB.
 - 4) Column 4: Must include unobligated carryover and apportioned recoveries.
 - 5) Column 5: Total funds available for the account/PPA. (Formula driven. Data entry not required.)
 - 6) Column 6: Include all current year obligations through the last day of the month.
 - 7) Column 7: Unobligated Authority (Formula driven. Data entry not required. Please prepare your Programs obligation plan to reflect these funds.
 - 8) Columns 8-12: Provide planned obligations for current year funds for November-March by account and PPA.

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- 9) Columns 8-18: Provide planned obligations for all carryover and fee funds for November – September by account and PPA.
 - 10) Column 19: Equates to column 6 plus columns 8 – 12 for CR funds; and column 6 plus columns 8 – 18 for carryover and fee funds.
- b. Each Program's initial obligation plan is due thru ICE OBPP to DHS Budget Office by 30 days after the approved enactment of the budget. Any changes to the initial obligation plan by account, and/or PPA are due to OBPP by COB on 20th of each month, as appropriate.
 - c. ICE OBPP will monitor Programs obligations (from the MER and TIER) against the plan and require Programs to address variances over ten percent by account and PPA.

13. Ongoing Financial Reviews: Quarterly/Midyear Reviews

As discussed in Section 10, ICE OBPP conducts annual midyear reviews of Programs' actual spending. Where necessary, ICE OBPP also conducts similar reviews at the end of the first and third quarter of the fiscal year. The reviews consist of meetings with the Programs to review and discuss their financial status, issues, and requirements or other data submission requirements. Additional information about the reviews including dates and logistical information is provided to Programs by ICE OBPP as it becomes available. ICE OBPP conducts first quarter reviews around February, midyear reviews around May, and third quarter reviews around August, to evaluate Program use of appropriated resources. The purpose of the reviews is to analyze the obligation of resources and to ensure that funds are administered in accordance with the purposes for which they were authorized and appropriated. Staffing levels, including onboard and vacancies, and progress on achieving performance metrics are included in the review. The Monthly Execution Reports are valuable tools for analyzing current agency operations and spending, and thus should reflect the most up-to-date data.

Classified programs submit budget execution information to ODN quarterly. ODN conducts quarterly reviews of the classified programs and provides the template for these quarterly reviews, which cover both funding and FTE data.

14. Reimbursements

Reimbursable activities are guided by the provisions of the Economy Act (31 U.S.C. §§ 1535–1536) unless other, more specific authorization exists.

- a. In particular, Programs will obligate reimbursable budget authority only after receipt of a signed apportionment from OMB. ICE OBPP will provide

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guidance to the Programs on their portion of the DHS appropriations act to ensure accounts are available for reimbursable work. In addition, Programs only accept services provided by another Program's appropriation as provided for by law. This is usually accomplished through a reimbursable agreement.

- b. Before performing services for another Program or agency, the requesting agency or Program initiates a reimbursable agreement. Authority to obligate reimbursable resources requires ICE OBPP to submit an apportionment request thru the Department to OMB for approval of reimbursable budget authority. OMB requires that reimbursable resources shown on an apportionment request be identified individually in documents provided with the apportionment request.
- c. It is important to note that reimbursable authority is available only when apportioned by OMB, and once apportioned, only to the extent that a written order or agreement is in place. Reimbursable funds should not be expended without a signed apportionment from OMB and a signed agreement from the other party.

Because reimbursable agreements have a direct impact on budgetary resources, if accumulated costs of services performed are either greater or less than the amount of reimbursement agreed to pursuant to the agreement, an ADA violation can occur. Therefore, it is critical that Programs accurately report thru ICE OBPP the status of each reimbursable agreement.

- a. All allotment holders with reimbursable budget authority must monitor the status of anticipated reimbursements and the subsequent actual earnings, and act to ensure that all amounts are billed and collected.
- b. If a reimbursable activity has an expected life span in excess of one year, then Program's should establish that activity under a separate organizational cost center. This enables accurate record keeping of all reimbursable costs and charges associated with the activity.
- c. Classified programs notify ODNI of any reimbursable agreements. Both OMB and ODNI approval is required for reimbursable authority before entering into a reimbursable agreement. Programs request reimbursable authority through submission of the SF-132.

15. Revolving Funds/Reimbursable Funds

- a. A revolving fund may be subject to apportionment or it may be exempt from apportionment, depending on the type of fund and what authority it operates under. Incurring obligations in excess of apportioned or otherwise available budgetary resources is an ADA violation.

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- b. Reimbursable authority is available only when apportioned by OMB, and once apportioned, only to the extent there is reasonable assurance that it will be earned and collected. Budgetary resources are not available for obligation unless:
 - 1) Valid orders have been received from Federal entities; or
 - 2) Advance payment has been collected from the public.
- c. ICE OBPP will monitor the status of budgetary resources, earnings, and collections to avoid potential ADA violations.

16. Office of National Drug Control Policy

ICE Programs receive drug funding and must comply with the accounting and reporting requirements contained in “ONDCP Circular: Budget Execution.”

This circular can be obtained from the following website:

<http://www.whitehousedrugpolicy.gov/policy/index.html> under “Fact Sheets and Circulars.”

17. Office of the Director of National Intelligence

Programs with National Intelligence Program (NIP) funding comply with the financial management and budget requirements issued by DHS and ODNI. All ODNI deliverables are submitted thru ICE OBPP to DHS Budget Office for approval before being sent to ODNI and must adhere to classification markings and procedures as determined by DHS Office of Security. Unclassified ODNI guidance can be obtained from the DHS Budget Division.

ODNI has its own execution reporting requirements. Programs with NIP funding work with ICE OBPP to ensure ODNI deadlines are met. Deliverable due dates are subject to change to ensure that the date falls on a business day.

ODNI Deliverable due dates are as follows:

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| | |
|--|---|
| January 15 of each fiscal year | First updated spend plan Base for reprogramming First quarterly report Quarterly bridge and supplemental execution |
| April 15 of each fiscal year | Second quarterly report Quarterly bridge and supplemental execution |
| April 30 of each fiscal year | Midyear execution review |
| July 15 of each fiscal year | Third quarterly report Quarterly bridge and supplemental execution |
| August 1 of each fiscal year | Initial base spend plan Carryover funding Bridge funding spend plan |
| October 15 of each fiscal year | Fourth quarterly execution data Quarterly bridge and supplemental execution |
| October 19, 2011 | Variance reports, as of September 30, 2011 Civilian personnel reports as of September 30, 2011 |
| October 30 of each fiscal year 30 th of each month (except | Year-end execution review Monthly bridge and supplemental execution |

18. End-of-Year Reporting and Year-End Close-Out

The year-end close-out process begins with ICE CFO and OFM issuing close-out guidance. The close-out guidance will focus on the following:

- a. Annual/expiring accounts.
- b. Unobligated projected carryover (no-year and multi-year accounts).
- c. Current fiscal year initial carryover apportionments.
- d. A review of Program resources.

The year-end closing statement (FMS-2108) is due to the Department of the Treasury after the end of each fiscal year. At the same time the report is sent to Treasury, a copy is submitted thru OBPP to DHS Budget Office.

19. Work-Year Reporting

The Department seeks to enhance monitoring of personnel resources. Because Program’s Operational cost and payroll for our workforce consumes a significant share of ICE and the Department’s funding, management of the ICE workforce plays a large part of this and future-year budget execution.

- a. ICE personnel strength is reported using Standard Form 113A, and FTE data are reported using Standard Form 113G. All 113 series reports are due to U.S. Office of Personnel Management no later than the 15th of the

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month following the report month.

- b. Programs review their SF-113 A&G reports and work with their Human Capital Office and the National Finance Center to address any discrepancies found in their reports.
- c. A sample FTE plan is provided in OMB Circular A-11, Section 120, Ex-120.
- d. As described in OMB Circular A-11 Section 85.5, DHS Budget Office may require that Programs provide this information by program or account if a review of the SF113G reveals that the Program is using up FTE at a higher rate than would be expected.

Procedures

Programs must develop and implement procedures and internal controls to comply with this policy. Guidance can be found in the ICE OBPP Execution Handbook.

Authorities and References

Authorities

Current Department of Homeland Security Appropriations Acts, as applicable.

References

Public Law 87-195, Foreign Assistance Act of 1961.

2 U.S.C. § 684, Impoundment Control Act of 1974.

5 U.S.C § 3, Inspector General Act of 1978, as amended.

31 U.S.C. §§ 1101–1119, “The Budget and Fiscal, Budget, and Program Information.”

31 U.S.C. §§ 1341–1354, “Limitations, Exceptions, and Penalties.”

31 U.S.C. § 1501, “Documentary Evidence Requirement for Government Obligations.”

31 U.S.C. § 1502, “Balances Available.”

31 U.S.C. §§ 1511–1519, “Apportionment.”

31 U.S.C. §§ 1531–1537, “Transfers and Reimbursements.”

31 U.S.C. §§ 1535–1536, “Economy Act”

31 U.S.C. § 3324, “Advances.”

31 U.S.C. §§ 3511–3516, “Accounting Requirements, Systems, and Information.”

31 U.S.C. § 3524, “Auditing Expenditures Approved without Vouchers.”

Office of Management and Budget Circular No. A–11, “Preparation, Submission, and Execution of the Budget.”

Government Accountability Office, “Principles of Federal Appropriations Law” (Red Book). 3rd ed., Vol. II (September 2008).

Government Accountability Office, “A Glossary of Terms Used in the Federal Budget Process” (GAO-05-734SP). 5th ed., (September 2005).

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Financial Management Policy Manual, Chapter 2, Section 2.9, Reception and Representation Funds.

ONDCP Circular: Budget Execution (May 1, 2007)

Office of National Drug Control Policy Circular, Compliance Reviews (October 22, 2019).

Treasury Financial Manual, Volume I, Part 2, Chapter 2000, “Warrant and Nonexpenditure Transfer (NET) Transactions.”

Glossary

The following tables contain definitions of the acronyms and terms used in this document.

| Acronym | Definition |
|----------------|--|
| CFO | Chief Financial Officer |
| CIO | Chief Information Officer |
| CPO | Chief Procurement Officer |
| CR | Continuing Resolution |
| DHS | Department of Homeland Security |
| DHS HQ FM | Department of Homeland Security Headquarters Financial Management |
| FMPM | Financial Management Policy Manual |
| GAO | Government Accountability Office |
| ICE | Immigration and Customs Enforcement |
| MER | Monthly Execution Report |
| NIP | National Intelligence Program, formerly the National Foreign Intelligence Program (NFIP) |
| OBPP | Office of Budget and Program Performance |
| ODNI | Office of the Director of National Intelligence |
| OFM | Office of Financial Management |
| ONDCP | Office of National Drug Control Policy |
| OMB | Office of Management and Budget |
| OGC | Office of the General Counsel |
| OIG | Office of Inspector General |
| OPLA | Office of the Principal Legal Advisor |

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| | |
|-------|---|
| PPA | Program, Project, Activity |
| TAFS | Treasury Appropriation Fund Symbol |
| TAS | Treasury Account Symbol |
| TAFF | Treasury Asset Forfeiture Fund |
| TEOAF | Treasury Executive Office of Asset Forfeiture |
| TIER | Treasury Information Executive Repository |

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| Terms | Definitions |
|------------------|--|
| ACCOUNT | <p>Appropriation or fund account established by Treasury for an agency. Treasury establishes accounts with the approval of OMB to facilitate reporting in compliance with laws and regulations. There are various types of fund accounts, such as General funds, Revolving funds, Receipt funds, Deposit funds, Trust funds, etc. Most Federal agency salary and expense appropriations are classified as General fund accounts.</p> <p>Congress enacts appropriations for one year, multiple years, and “no-years.” The following are examples of types of accounts established by time period:</p> <p>1-Year (Annual) Account – can be obligated only during a specified fiscal year. Multiple-Year Account– can be obligated for a definite period in excess of one fiscal year. No-Year Account – can be obligated for an indefinite period (usually until the program objectives have been accomplished).</p> |
| ALLOTMENT | <p>Authority delegated by the Department to the Program head to incur obligations within a specified amount, pursuant to an OMB apportionment or reapportionment action or other statutory authority making funds available for obligation.</p> |
| APPORTIONMENT | <p>A distribution made by OMB of amounts available for obligation in an appropriation or fund account into amounts available for specific time periods (by quarter), and by major funding source, such as appropriations, unobligated balances brought forward, spending authority from offsetting collections, and so forth.</p> |
| APPROPRIATION | <p>Appropriation is a provision of law (not necessarily in an appropriations act) authorizing the obligation and expenditure of funds for a given purpose. Usually, but not always, an appropriation provides budget authority.</p> |
| BUDGET AUTHORITY | <p>Budget authority is an authority provided by federal law to enter into financial obligations that will result in immediate or future outlays involving federal government funds.</p> |

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| COMMITMENT | Commitment is an administrative reservation of funds based upon firm procurement requests, orders, directives, and equivalent instruments. |
| CONTINUING RESOLUTION (CR) | A bill that temporarily funds the programs and agencies when Congress has not yet passed new appropriations bills and a program's appropriations are about to or have expired. The main purpose of a CR is to keep the government running long enough for Congress and the President to work out an agreement on all 13. |
| CR CALCULATION | CR funding is calculated by taking the number of calendar days in a CR and dividing by the total calendar days in the year (e.g., A CR enacted for 64 days would be 64 divided by 365). For example, if the approved CR for FY 2019 covers 17.53 percent of the most recently enacted appropriations, that percentage is then multiplied against the FY 2019 appropriation level and assumed FY 2019 |
| DIRECT BUDGET AUTHORITY | Budget authority from appropriations. |
| DISCRETIONARY SPENDING | Spending authority that is negotiated between the President and Congress each year as part of the budget process. |
| EXPIRED ACCOUNTS | An account in which the balances are no longer available to incur new obligations because the period of availability available for incurring such obligations has expired. Expired accounts are available for 5 years to record, adjust, and liquidate obligations properly chargeable that account. |
| FISCAL YEAR (FY) | Any yearly accounting period, regardless of its relationship to a calendar year. The fiscal year for the Federal Government begins on October 1 of each year and ends on September 30 of the following year; it is designated by the calendar year in which it ends. For example, FY 2019 began October 1, 2018, and ended September 30, 2019. |

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| HEARING SET | Multiple questions for the record (QFRs) resulting from a particular hearing. The questions can be assigned to a single or multiple Programs. |
| INDIRECT BUDGET AUTHORITY | Budget authority from sources other than appropriations made to the Agency, such other reimbursable budget authority. |
| MANDATORY SPENDING | Spending authority that is mandated, or required by appropriations law, to provide certain benefits services via specific program, project, or activity. |
| OBLIGATED BALANCE | The cumulative amount of the obligations incurred for which outlays have not yet been made. This amount is sometimes referred to as unliquidated obligations. |
| OBLIGATIONS | Obligation is a binding agreement that will result in expenditures and outlays, immediately or in the future. |
| OPERATING PLAN | A comprehensive plan that sets forth a specific funding amount that will be obligated for the fiscal year. Operating plans reflect the planned obligations by PPA and object |
| PROGRAM, PROJECT, ACTIVITY (PPA) | Program, Project, Activity (PPA) is an amount specified in the appropriations, conference report, or joint explanatory statement that limits or caps the amount of money that may be spent in a particular funding area. In normal usage PPAs are understood to be the detailed funding recommendations specified in the table at the back of the Conference Report or joint explanatory statement. |
| QUESTION FOR THE RECORD (QFR) | A written question issued by Congress following the appearance of a Department official at a congressional hearing and intended for inclusion in the official Congressional Record of such hearing. |

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| QFR SET | A set of QFRs within a hearing categorized by Program assignment; can be one or multiple questions. |
| RESCISSION | Legislation enacted by Congress that cancels the availability of budgetary resources previously provided by law before the authority would otherwise lapse. The <i>Impoundment Control Act of 1974</i> (2 U.S.C. 683) provides for the President to propose rescissions whenever the President determines that all or part of any budget authority will not be needed to carry out the full objectives or scope of programs for which the authority was provided. Also, a rescission will be proposed if all or part of any budget authority limited to a fiscal year that is, annual appropriations or budget authority of a multi-year appropriation in the last year of availability is to be reserved from obligation for the entire fiscal year. Amounts proposed for rescission are withheld for up to 45 calendar days of continuous session while the Congress considers the proposals. All funds proposed for rescission, including those withheld, must be reported to the Congress in a special message. |
| REPROGRAMMING | Use of funds in an appropriation account for purposes other than those contemplated at the time of appropriation. Reprogramming is generally preceded by consultation between the Federal agencies, OMB, and the appropriate congressional committees. Reprogramming that meet the thresholds established in appropriations language require formal notification to the appropriate congressional. |
| SUPPLEMENTAL APPROPRIATION | An act appropriating funds in addition to those in an annual appropriation act. Supplemental appropriations provide additional budget authority beyond the original estimates for programs or activities (including new programs authorized after the date of the original appropriation act) in cases where the need for funds is too urgent to be postponed until enactment of the regular appropriation bill. Supplemental may sometimes include items not appropriated in the regular bills for lack of timely authorization. |
| TRANSFER | A reduction in budgetary resources (budget authority and unobligated balances) in one account and an increase in another, by the same amount. Transfers that meet the thresholds established in appropriations language involve formal notification to the appropriate congressional committees. |

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| TIER | The Treasury Information Executive Repository (TIER) is a database containing records of all month-end standard general ledger account balances at the attribute detail lever for each treasury account symbol. |
| UNOBLIGATED BALANCES | Amounts available for new obligations, including upward or downward adjustment to previous obligations remaining after deducting the cumulative obligations from the amount available for obligation. |

Summary of Changes

Revision Type: Moderate

Changes:

- Moved section on the Treasury Asset Forfeiture Fund to 2.11, Other Budget Authority.
- Added references throughout document and updated Authorities and References section.
- Expanded the glossary of acronyms and terms.
- Made formatting changes throughout.