



Chapter 2: Planning, Programming, Budgeting, and Execution

Section 2.6 – Funds Certification and Approval

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Introduction

The Antideficiency Act (ADA) prohibits federal agencies from obligating or expending federal funds in advance or in excess of an appropriation. There is risk of an ADA violation if fund certification and approval procedures are not followed or if internal controls are not implemented. See Financial Management Policy Manual (FMPM), Section 2.5 – Administrative Control of Funds, for further guidance on ADA violations.

This section describes the funds certification and approval requirements for commitments and obligations of appropriated funds and other budgetary resources. In addition, it sets forth the roles and responsibilities of the funds certifying officials (FCO) and funds approving officials (AO). FCOs and AOs play a vital role in ADA prevention and may be subject to administrative and penal sanctions for violations of the ADA.

This policy applies to the Office of Acquisition Management (OAQ) obligations, and program obligation transactions (including Interagency Agreements), with the exception of transactions related to payroll.

This policy is in effect until superseded.

Background

The certification and approval process, which is performed in accordance with ICE Directive 2004.1, *Financial Funds Management*, and ICE Directive 1048.2, *ICE Lines of Authority*, begins with a request for goods or services and results in the establishment of an administrative reservation of funds or commitment and/or a legal liability or obligation. An administrative review takes place to ensure that appropriated funds are “legally available” for a given obligation or expenditure.

- a. The request is consistent with the purpose of the appropriation (31 United States Code (U.S.C.) § 1301).
 - 1) Because money cannot be paid from the Treasury except under an appropriation, and because an appropriation must be derived from an act of Congress, it is for Congress to determine the purposes for which an appropriation may be used.
 - 2) Public funds may be used only for the purpose or purposes for which they were appropriated.
 - 3) Concept of Availability prohibits charging authorized items to the wrong appropriation, and unauthorized items to any appropriation.

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- b. The request is within the *time* limits applicable to the appropriation (31 U.S.C. § 1502).
 - 1) The placing of time limits on the availability of appropriations is one of the primary means of congressional control. Congress has enforced this concept through the Bona Fide Needs Rule, which is a fundamental principle of appropriations law. It states that a fiscal year appropriation may be obligated only to meet a legitimate, or bona fide, needs arising in, or in some cases arising prior to but continuing to exist in the fiscal year for which the appropriation was made (31 U.S.C. § 1502(a)).
 - 2) Congress has established laws stating once the appropriation year has passed, funds can no longer be used to create new obligations. However, the remaining funds can be used to adjust and process expenditures against obligations created during the period of availability.
 - 3) If the remaining funds are not used within a specified timeframe those funds on the appropriation will be returned to Treasury and will not be able to be used for any purpose. 31 U.S.C. 1552 explains this concept in further detail.
- c. Sufficient amount of funds is available to be expended (31 U.S.C. § 1341 and 31 U.S.C. § 1517).

Congress may give the executive branch discretion concerning how to implement the laws and hence how to obligate and expend funds appropriated, but Congress has the authority to determine how much the executive branch can spend). While Congress retains ultimate control over how much an agency can spend, it does not attempt to control the disposition of every dollar. To ensure that the ADA prohibition against over-obligating or overspending an appropriation remains meaningful, agencies must be restricted to the appropriations Congress provides (31 U.S.C. § 1517).

Each individual who certifies that funds are available and authorizes funds to be obligated for a specific use ensures that the obligation and related expenditures comply with appropriations law and the ADA.

Responsibilities

The **ICE Chief Financial Officer (CFO)** is responsible for all aspects of the administrative control of funds within the Immigration and Customs Enforcement (ICE). The ICE CFO directs, issues policy about, establishes, updates, and provides guidance on and oversight of the financial

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management process in accordance with Federal law and Office of Management and Budget (OMB). This includes establishing ICE policies and procedures pertinent to funds certification and approvals.

The **Office of Budget and Program Performance (OBPP)** manages the ICE budget formulation and execution processes. This includes:

- a. Providing guidance to programs on how to monitor and distribute resources.
- b. Providing service, advice, and assistance to programs budget officers on the management and execution of their budgetary resources.
- c. Providing guidance on formulating adequate budget estimates in line with ICE mission and priorities, including any necessary reprogramming and/or transfer of funds after appropriations are enacted.
- d. Advising executive staff on budget and finance issues.
- e. Establish internal controls.
- f. Recommending actions to ensure ICE does not exceed its available budgetary resources to include providing guidance on legal availability (purpose, time, and amount) of appropriations.

The **Office of Financial Management (OFM)** establishes internal controls and oversees ICE financial management services. OFM is also responsible for completing financial reporting, producing ICE's financial statements, accounting, and reporting of obligation transactions to include payables and disbursements, reconciliations, and reporting.

The **Office of Assurance and Compliance (OAC)** is responsible for performing periodic assessment of the agency's internal controls to ensure they are sufficient to meet established requirements.

ICE Programs must:

- a. Establish a process to ensure all obligations are recorded in a timely manner.
- b. Establish internal controls.
- c. Ensure obligations are accurately recorded, stated in the monthly Status of Funds report, and monitored periodically to verify the

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need for ongoing requirements.

- d. Designate (in writing) FCOs and AOs.
- e. Ensure all individuals approving obligations are authorized by the Program head or a designated official.
- f. Ensure that all FCOs and AOs have received proper training regarding the funds' certification and approval processes.
- g. Ensure obligations that are no longer needed are de-obligated and support documentation for the de-obligation is maintained.
- h. Retain signed copies of all source documentation and readily produce valid and signed contracts, obligation documentation, and invoice supporting documentation in a timely manner upon request (e.g., Purchase Order, Payment Voucher, Invoice, Contract Agreement).

FCOs are responsible for ensuring obligations comply with appropriations law and the ADA. The FCO verifies that the funds cited on the purchase request are available for the purpose designated by the appropriation, within the fiscal year of the appropriation or other time period of availability, and the amount is available to be obligated. Whether the process involved is automated or manual, the FCO verifies the funds are legally available for obligation (permitted by law), proper (appropriate funding and proper documentation), and correct (validity of information) prior to obligation. This includes:

- a. Certifying that funds are available for the purpose intended. For example:
 - 1) The purchase request represents a valid use of funds for the appropriation and Program, Project, or Activity (PPA).
 - 2) The purchase request contains the correct Accounting Classification Structure (ACS) consistent with Department of Homeland Security (DHS) guidelines.
- b. Certifying that the obligation occurs within the time limits applicable to the appropriation.
- c. Certifying that the funds used are within the amounts Congress has established for the appropriation. This includes certifying the obligation is consistent with any Congressional earmarks and/or limitations. For example, the limitation on the use of funds for official reception and representation expenses as specified in the

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appropriations bill language within the Operations and Support appropriation for most Programs.

AOs are responsible for ensuring that funds are used properly by the programs and authorizes the purchase. The AO is responsible for ensuring the purchase request is complete and accurate to support the intended purpose. This includes:

- a. Ensuring the funds are legally available for the *purpose* intended. For example:
 - 1) The purchase request is consistent with the scope of the program's mission and is in line with the program's annual operating plan.
 - 2) The justification is clear and concise and supports the scope of the program's goals and objectives.
- b. Ensuring the request package is complete and accurately reflects the items or services requested.
- c. Ensuring the request is for a valid program need.
- d. Ensuring the office/program is authorized to purchase the items or services requested.

Policy

1. OAQ Obligations vs. Program Obligations

Both OAQ and Program obligations refer to the purchase of goods or services from Federal and non-Federal sources by a federal agency using appropriated funds.

OAQ actions are generally governed by the Federal Acquisition Regulation (FAR). This section also covers interagency acquisitions (IA), both direct and assisted. An IA is a procurement where one federal agency (the requesting agency) obtains goods or services from another federal agency (the servicing agency). The requesting agency may obtain goods or services by directly placing an order against another agency's contract (*i.e.*, a direct acquisition) or by requesting a servicing agency to perform acquisition activities on behalf of the requesting agency (*i.e.*, an assisted acquisition). IAs are defined in the FAR, Subpart 2.101, Definitions and Subpart 17.5, Interagency Acquisitions. These are Inter-Agency Agreements (IAA) that require acquisition support and must

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comply with the FAR and Homeland Security Acquisition Manual (HSAM) 3017.5.

This section also applies to requests for funds certification and approval for grants and other types of Financial Assistance (FA) programs and awards, which are authorized through statutory authority.

FA refers to a grant when the principal purpose of the relationship is to transfer a thing of value to the recipient to carry out a public purpose of support or stimulation where substantial involvement is not expected between the federal agency and the recipient when carrying out the contemplated activity. It may also refer to a cooperative agreement when the principal purpose of the relationship is the same as a grant, but substantial involvement is expected between the federal agency and the recipient carrying out the contemplated activity in the agreement. FA is regulated through Title 2, Code of Financial Regulations (CFR), Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

ICE policy requires an analysis be performed by a Certified Acquisition Approving Official (CAAO) to determine whether an intergovernmental activity or transaction is governed by the FAR and executed as an acquisition or does not require FAR compliance and therefore can be executed without acquisition support (See ICE FMPM, Section 3.7 – Intragovernmental Actions, Transactions, and Reporting for more information).

A program obligation transaction is a type of obligation that does not require the authorization of a Contracting Officer (CO). Generally, obligations are approved and recorded by Program Offices or approved by the Program office and recorded by OFM in the financial system after entering into an agreement for goods or services using a program obligations document type (e.g., Reimbursable Work Authorization (GRWA), Debit Card (DCARD)).

Designated Program staff records the obligations using the program obligations screen in the financial system (FM041). The field “Doc Type” is defined by the type of obligation (Appendix B).

The following table highlights the key differences between the two types of transactions.

OAQ Obligations	Program Obligations
Refers to actions that are subject to FAR and awarded by a CO.	Refers to actions that are not subject to FAR and not awarded by a CO.

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Requires submission of a Purchase Request (G-514).	Do not require submission of a Purchase Request (G-514) unless it's an IAA document type.
Obligations are approved by OAQ and recorded in the financial system by OFM.	Obligations are approved and recorded by Program Offices or approved by the Program Office and recorded by OFM.
De-obligation is performed by OFM Financial Services Center – Dallas (FSC-D) only after contract modification by an OAQ CO.	De-obligation is performed by a Program Office point of contact (POC).
Include Financial Assistance obligations.	Do not include Financial Assistance obligations.

For more information, please refer to the Obligations Handbook.

2. OAQ Obligation Actions

2-1. Purchase Requests

The requesting official within the Program identifies the need for goods or services and completes a purchase request (OAQ obligation request). Programs ensure, at a minimum, all purchase requests contain the following information:

- a. Unique document/tracking number for the purchase request
- b. Point of contact
- c. Suggested vendor as a result of market research, if applicable
- d. Purchase request date
- e. Delivery date (i.e., time the item or service is needed)
- f. Clearly defined purpose/justification
- g. Authorizing legislation (for grants documents)
- h. Item(s), quantity, and estimated cost(s)
- i. Treasury Account Symbol (TAS), Treasury Account Fund Symbol (TAFS), ACS, and dollar amounts for each line item
- j. Contract number (if the purchase request is under a master contract or blanket purchase agreement)

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k. The period of performance

ICE ensures the purchase request is reviewed and approved by the FCO and AO. The requesting official submits the completed purchase request to the AO. The AO reviews the purchase request and ensures it is complete and accurate, is for a valid program need, and the office/program is authorized to request that type of action.

Once the review is complete, the AO signs indicating approval, dates, and submits the purchase request to the FCO.

2-2. Commitments

A commitment is an administrative reservation of funds. A commitment exists once a purchase request is certified and approved by an FCO and AO respectively. To establish a commitment, the FCO verifies that the funds cited on the purchase request are within the purpose designated by the appropriation, within the fiscal year of the appropriation or other period of availability, and available to be expended. Whether the process involved is automated or manual, at a minimum, the FCO is responsible for verifying that:

- a. The purchase request has been approved by an authorized AO
- b. The request represents a valid use of funds for the appropriation and PPA
- c. The purchase request contains the correct ACS consistent with ICE guidelines
- d. The request is consistent with any Congressional earmarks and/or limitations
- e. The request is consistent with the scope of the program mission and is in line with the program's annual operating plan
- f. The justification is clear and concise and supports the scope of the program's goals and objectives

Once the verification is complete, the FCO submits the purchase request to the AO.

The AO verifies that the purchase request and supporting documentation have been certified by the FCO and ensures that the documents have been properly recorded in the financial system. If all verifications have been completed, the AO approves the purchase request, thus establishing

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a commitment.

After the commitment is established and recorded in the financial system, the documentation is sent to the OAQ for further action. If the AO approves and later cancels the commitment, the general ledger entries are reversed, and the commitment documents are returned to the requesting official. Programs should maintain adequate documentation for cancelation of commitments with the official financial records.

2-3. Obligations

An amount is recorded as an obligation of the United States (US) Government when supported by documentary evidence of a binding agreement between an agency and another person (including an agency). Obligations must be based on commitment documents reviewed and approved by FCOs and AOs. An obligation must be definite and certain. The agreement must be:

- a. In writing and for a purpose authorized by law
- b. Executed before the end of the time period of availability for obligation of the appropriation or fund used for specific goods to be delivered, real property to be bought or leased, or services to be provided
- c. Awarded for an amount legally available for obligation

2-3.1 Government Accountability Office (GAO) Principles of Federal Appropriations Law

In accordance with the GAO Principles of Federal Appropriations Law, Chapter 7 “Criteria for Recording Obligations”, FCOs and AOs must ensure that at least one of the following nine criteria are met before approving an obligation:

- a. The existence of a legally binding agreement characterized by an offer, acceptance, and consideration by an authorized official.
- b. A contract in writing validated by a signature or electronic signature.
- c. *Specificity of particular goods or services.* A request to “provide funds for a variety of services as determined by the Requesting Official”, for example, does not meet the criteria of specificity. A description of the good or service for which the funds are to be obligated must be provided.

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- d. Existence of an authorized commitment and valid award.
- e. *Specificity of quantity of goods or services.* In some types of contracts, the quantity of goods to be furnished or services to be performed may vary. The quantity may be indefinite, or it may be stated in terms of a definite minimum with permissible variation. Variations may be at the option of the government or the contractor. The obligational treatment of this type of contract depends on the exact nature of the contractual liability imposed on the government.
- f. *Amount to be recorded.* Where the Program Office can estimate the precise amount of its liability at the time the office enters the contract, it should be recorded (i.e., firm fixed price contract). For program obligations where the Program Office's liability cannot be known at the time the liability is incurred, the best estimate must still be recorded, and adjusted up or down periodically as more precise information becomes available. The basis for the estimate must be documented.
- g. *Administrative Approval of Payment.* In instances where a liability does not arise until the agency formally reviews and approves a payment, the agency should not record an obligation for payment until it approves the payment.
- h. *Miscellaneous Contractual Obligations:* It is not easy to determine when a "definite commitment" occurs and when a given transaction ripens into a recordable obligation. In these cases, the nature of the contractual or statutory commitments must be analyzed.
- i. *Interagency Transactions:* The authority that governs the interagency transaction, not contract practices, determines the obligational treatment of the order.

Contracting officers acquire goods and services by creating an obligating document. The contracting officer signs and dates the obligating document to execute the transaction. Once approved by the contracting officer, the obligating document legally obligates the Federal Government to an obligation whether or not it is recorded in the financial system.

3. Program Obligation Actions

This section provides guidance to Program Offices and their FCOs and AOs on the proper commitment and obligation of appropriated funds for program obligation transactions. The purpose of this section is to facilitate valid, complete, and accurate program obligations.

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For obligations that are not processed through the OAQ Management (i.e., general procurement and financial assistance obligations), a commitment may not be required. For these types of requests, such as a travel authorization or financial transaction between agencies, a direct obligation is created in the financial system. The requesting official identifies the need and completes the obligation request (which serves as the request order).

Components must ensure Treasury Financial Manual (TFM) requirements for data elements are met on obligation requests. See TFM, Volume 1, Part 2, Chapter 4700, *Agency Reporting Requirements for the Financial Reporting of the United States Government*, and TFM Volume 1, Part 6, Chapter 4000, for Intragovernmental Payment and Collections (IPAC) requirements. See TFM Bulletin 2022-03, for G-Invoicing Implementation Updates, and for more details on intragovernmental transactions. Examples of information that should be included on the obligating document:

- a. Unique document/tracking number
- b. Type of request (travel, relocation, etc.)
- c. Date of request
- d. Required date (i.e., time the funds are needed)
- e. Clearly defined purpose/justification
- f. Item(s), quantity, and cost(s)
- g. TAFS, ACS, appropriation, and dollar amount for each line item
- h. Trading Partner Identification Number/Trading Partner Main Account

3-1. FCO and AO Responsibilities

Programs ensure the FCO and AO review and approve the obligation request as stated in Sections 2-2 and 2-3. The AO reviews the request for completeness and accuracy and verifies the request for a valid program need. Once the review is complete, the AO signs and dates the request.

As with OAQ Management transactions, the FCO verifies the obligation is legal, proper, and correct. The FCO also ensures the following on program obligations requests:

- a. The obligation has been approved by an authorized AO

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- b. The obligation's purpose and justification are outlined
- c. The obligating document contains proper accounting data consistent with ICE guidelines
- d. The obligation contains instructions for invoicing (commercial vendor obligations) or collection from other Government agencies using the Treasury IPAC system or G-invoicing. In the case of other Government agencies, the FCO must also ensure the instructions are also consistent with the trading partner agreement
- e. The obligating document is accurately recorded in the financial system
- f. The supporting documentation is maintained according to disposition instructions

If the AO approves and later cancels the obligation, the financial system entries are reversed, and the obligating documents are returned to the requesting official. Programs should maintain adequate documentation for cancellations of obligations with the official financial records.

3-2. Obligation Document Types and Subject Object Class Codes

When creating the obligation in the financial system, the Program Office must use the appropriate obligation document type and Subject Object Class (SOC) code association to identify how the funds are being used. ICE updates and records SOC codes for agency use within their SOC User File.

An obligation document type defines the purpose for which the funds are obligated, and object classes are categories that define the type of goods or services being purchased with obligated funds. Object classes are defined under OMB Circular No. A-11 and used by all Federal agencies. They are linked to an obligation's initial purpose based on the nature of the good or service. Each object class is composed of several sub-object classes. SOC codes describe the subcategory of goods or services being acquired. For example, mobile radios are a sub-category of Equipment and are classified under the Equipment sub-object class code 01. ICE specifies sub-object classes at a third level. An example of an object class code that could be used to obligate a mobile radio purchase is GE-31-01-00; whereby General Expenses (GE) is the expense type, 31 is the object class code, 01 is the sub-object class code, and 00 is the function code (usually recorded as "00" since it is rarely used).

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SOCs are categories that further define the type of goods or services purchased with the obligated funds. They have important accounting implications for ICE because they break down how ICE Program Offices spend their budgets. SOC's are one of the elements in the ACS, which is used to generate the general ledger entries for the goods or services procured. Incorrect sub-object classifications can lead to budget misallocations, inaccurate financial reporting, and audit findings.

4. Implementing Internal Control Activities

ICE is required to establish and maintain effective internal controls over appropriations and other funds in accordance with the ICE FMPM Section 2.5 Administrative Control of Funds policy. Programs also comply with the requirements in OMB Circular A-123, *Management's Responsibility for Enterprise and Risk Management and Internal Control* and OMB Memoranda M-09-19, *Guidance on Data Submission under the Federal Funding Accountability and Transparency Act.*"

The following are general internal control activities that occur throughout this process:

- a. *Approvals.* Programs ensure the FCO reviews the request and ensures it is legal, proper, and correct, and approved by an authorized AO.
- b. *Verifications.* Programs ensure the AO has reviewed the request, obligation, and other related documentation to ensure prior verifications are complete and accurate.
- c. *Reviews.* Programs ensure obligations are accurately recorded, stated in the Monthly Execution Report tracked by OBPP, and monitored periodically to verify the need for ongoing requirements.
- d. *Separation of Duties.* Programs ensure that proper separation of duties are imposed in the commitment and obligation process. For instance, an approving official should not be responsible for any activity that may result in an inappropriate influence on another activity. Programs designate different individuals to perform the purchase request, funds certifying, and funds approving functions. If possible, backups should be assigned for each.

5. Designation of Funds Certifying Officials and Funds Approving Officials

DHS FMPM 2.6 requires programs to ensure that all individuals approving, and certifying funds are authorized in writing by Mission Support Chiefs,

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Field Office Directors, Special Agents in Charge, or cognizant authority via the Funds Certification and Approval Memorandum. In addition, Programs ensure that FCOs and AOs understand the roles and responsibilities assigned to them, as well as the personal liabilities that arise from those roles and responsibilities. FCOs and AOs violating 31 U.S.C. §§ 1341(a) or 1342 are subject to appropriate administrative discipline including, when circumstances warrant, suspension from duty without pay or removal from office (31 U.S.C. § 1349).

The retention of written authorization documents is necessary for proper record keeping and to assist with audit compliance. As such, memos/authorization letters should be maintained on file in the Program Offices and updated as Funds Approvers/Funds Certifiers change.

Failure to follow certification and approval procedures may lead to a potential ADA violation, which may have both civil and criminal penalties (see ICE FMPM Section 2.5, Administrative Control of Funds).

6. Training Requirements

FCOs and AOs are required to take the *Obligations Management Lifecycle Training* annually and the *ADA Training: How to Comply and Stop Violations* every 2 years (in accordance with ICE FMPM Section 2.5, Administrative Control of Funds). Both trainings are available through the ICE training system of record. Refer to ICE FMPM Section 2.5, Administrative Control of Funds, for more information regarding the ADA training.

Although not required, all other ICE employees who participate in any part of an obligation's lifecycle are highly recommended to take the Obligation Management Lifecycle and ADA trainings.

7. Document Retention

ICE's document retention and maintenance processes are performed in accordance with the following Directives and regulations:

- a. ICE Directive 2009.1, *Retention and Disposition of Electronic Invoice Records and Related Documents*
- b. ICE Directive 4007.1, *Records and Information Management*
- c. National Archive and Records Administration (NARA) regulations for the retention of all documents.

Accounting records for obligations must be retained for six years after final payment. Please refer to the NARA website and the Responsibilities

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Section of this policy for specific guidelines.

Procedures and Internal Controls

ICE Programs have developed and implemented procedures and internal controls to comply with this policy. For more information, please refer to the Obligations Handbook.

Authorities and References

Authorities

31 U.S.C. §§ 1101–1126, “The Budget and Fiscal, Budget, and Program Information”

31 U.S.C. § 1301, “Application”

31 U.S.C. § 1341, “Limitations on expending and obligating amounts”

31 U.S.C. § 1342, “Limitation on voluntary services”

31 U.S.C. § 1349, “Adverse personnel actions”

31 U.S.C. § 1501, “Documentary evidence requirement for Government obligations”

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

31 U.S.C. § 1512, “Apportionment and Reserves”

31 U.S.C. § 1513, “Officials controlling apportionments”

31 U.S.C. § 1514, “Administrative division of apportionments”

31 U.S.C. § 1517, “Prohibited Obligations and Expenditures”

31 U.S.C. § 1552, “Procedure for Appropriation Accounts Available for Definite Periods”

Federal Acquisition Regulation

National Archives Publication, “Disposition of Federal Records”

OMB Circular No. A-11, “Preparation, Submission, and Execution of the Budget”

OMB Circular A-123, “Management’s Responsibility for Enterprise Risk Management and Internal Control”

OMB Memorandum M-09-19, “Guidance on Data Submission under the Federal Accountability and Transparency Act”

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

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Federal Funding Accountability and Transparency Act

Title 2, Code of Financial Regulations (CFR), Part 200, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.”

TFM, Volume 1, Part 2, Chapter 4700, “Agency Reporting Requirements for the Financial Report of the United States Government”

TFM, Volume 1, Part 6, Chapter 4000, “Intragovernmental Transaction Applications – IPAC and Government Invoicing” Acquisition Regulations Part 16 “Types of Contracts”

TFM Bulletin 2022-03, “G-Invoicing Implementation Updates”

References

DHS Acquisition Manual

DHS FMPM Section 2.6 “Fund Certification and Approval”

ICE FMPM Section 2.5 “Administrative Control of Funds”

ICE Directive 2004.1, Financial Funds Management

ICE Directive 1048.2, ICE Lines of Authority

ICE Directive 4007.1, Records and Information Management

ICE Directive 2009.1, Retention and Disposition of Electronic Invoice Records and Related Documents

ICE Obligations Handbook

Appendix A: Funds Certification and Approval
Memorandum Template

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FOR OFFICIAL USE ONLY

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Appendix B: Program Obligation Document Type Guide

An obligation document type defines the purpose for which funds are being obligated.

Below is a list of the authorized program obligation document types, general guidelines for proper use, and the procedures that govern them.

For OAQ obligation document types, please see the Office of Acquisitions portal.

(Note: Document type is commonly referred to through the use of an acronym (e.g., DCARD for Debit Card).

a. Centrally Billed Accounts (CBAC)

Guidelines for Proper Use	CBAC are used to establish the obligation for charges on the use of the Centrally Billed Account Travel Cards for transportation of ICE employees or invitational travelers who do not have an ICE individually billed government travel card. The CBAC obligation type is used for all expenses incurred for commercial carriers and lodging. The CBAC obligation type should not be used for expenses related to detainee removal.
Relevant DHS and ICE Policies and Procedures	ICE FMPM Section 3.2.1 Travel Card Policy

b. Debit Card (DCARD)

Guidelines for Proper Use	<p>DCARD is a card issued by a bank which allows government employees access to their program account to withdraw cash or make approved purchases for official government use. The DCARD is used for ICE law enforcement missions, including undercover, and by certain ICE employees who require immediate cash for operational needs.</p> <p>The DCARD must not be used as an alternative to the Purchase Card, Fleet Card, or Travel Card programs which are regulated under separate ICE policies.</p> <p>Operational needs which can be funded by DCARD include:</p> <ul style="list-style-type: none"> • Purchase of evidence • Purchase of information • Small cash payments to detainees
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	<ul style="list-style-type: none"> • Cash payments as required by programs for unprogrammed emergencies requiring cash. • Cellular, wireless, cable/video, and voice over internet protocol <u>for undercover operations only</u>. <p>All DCARD transactions between \$3,000 and \$5,000 should be approved in advance by the Program Offices. (NOTE: Transactions over \$5,000 need to be approved by OFM FSC-D prior to funds being loaded on DCARD).</p>
Relevant DHS and ICE Policies and Procedures	Debit Card Procedure Manual

c. Dependent Education Reimbursement (DEPEDU)

Guidelines for Proper Use	DEPEDU is used to record benefit payments to qualified ICE employees for their dependents' primary and secondary education expenses. Authorized expenses include tuition, transportation, books, supplies, and other school related expenses for a dependent of an ICE employee stationed outside the continental United States (OCONUS). The employee must gain approval from their Program Office for use of the funds.
Relevant DHS and ICE Policies and Procedures	ICE FMPM Chapter 2.6.1 Dependent Education Reimbursement Policy

d. Employee Expense Reimbursement (EMPEXP)

Guidelines for Proper Use	EMPEXP is used to record reimbursements to employees for authorized expenses to include Professional Liability Insurance (PLI), Transit Subsidy, Personal Property Claims, and Tuition Reimbursements (such as Tuition Assistance Program). This document type cannot be used to reimburse employees for expenses incurred while on Temporary Duty (TDY) Travel.
Relevant DHS and ICE Policies and Procedures	DHS Management Directive (MD) No. 1650.1 - Personal Property Claims and Tort Claims Desktop Guide for Employee Expense and Professional Liability Insurance ICE FMPM Section 7.5 – Local Travel

e. Fleet Card (FCARD)

<p>Guidelines for Proper Use</p>	<p>The FCARD is a card issued by a bank which allows government employees access to their program account to make approved purchases required for the operation of the ICE fleet. Fleet cards are issued to Program Offices and should be used for fuel, service, maintenance, and repair services for vehicles, aircrafts, and marine crafts. FCARD obligations are estimated based on past activity and projected future use and require an obligation estimate form for documentary support. An estimate does not create a legal liability or definite commitment on the part of ICE. Use of the FCARD for food, beverages, or other miscellaneous personal items is strictly prohibited.</p>
<p>Relevant DHS and ICE Policies and Procedures</p>	<p>ICE FMPM Section 3.2.3 - Fleet Card Manual</p>

f. Federal Protection Service Security (FPSSEC)

<p>Guidelines for Proper Use</p>	<p>FPSSEC is used to obligate funds for the Agency Basic Security Assessment and Building Specific Security charges. ICE Program Offices are not authorized to approve or make any changes to Building Basic or Specific Security Services via Federal Protective Service (FPS) or its vendors. All requests for changes must be made in writing to the ICE COR at (b)(7)(E)@ice.dhs.gov.</p>
<p>Relevant DHS and ICE Policies and Procedures</p>	<p>Desktop Guide for Federal Protective Service (FPS) Security Charge (Rent)</p>

g. Foreign/Overseas (Standard Form (SF)-1221)

<p>Guidelines for Proper Use</p>	<p>SF-1221 is used to record transactions executed by the Department of State (DoS) on behalf of ICE. Expenses for ICE employees in an OCONUS status are paid by DoS and recorded on SF-1221.</p>
<p>Relevant DHS and ICE Policies and Procedures</p>	<p>Desktop Guide SF 1221 Process</p>

h. General Services Administration (GSA) Reimbursable Work Authorization (GRWA)

<p>Guidelines for Proper Use</p>	<p>The GRWA is used when ICE is required by statute or regulation to use GSA as the service provider for reimbursable work agreements relative for leased buildings, i.e., rent, leasehold improvements, and overtime utilities (for full listing please see 40 U.S.C. § 592(b)(2) regarding services rendered in a GSA managed space). GRWAs are exempt from the CAAO determination.</p>
<p>Relevant DHS and ICE Policies and Procedures</p>	<p>ICE FMPM 3.7 Intragovernmental Actions, Transactions, and Reporting</p>

i. Government Travel Accounts (GTAEMP, GTADET, or GTAFTD)

<p>Guidelines for Proper Use</p>	<p>The GTA Employee Account (GTAEMP) obligation document type should only be used for charges that will be made on the CBA for employee expenses related to detainee removal, such as a detainee escort. The use of the GTAEMP obligation document type must not be used for any expenses related to local travel and is only used for employees traveling with a detainee.</p>
	<p>GTA Detainees (GTADET) - This obligation document type is used to obligate funds for charges that will be incurred on the CBA for detainee transportation.</p>
	<p>The Foreign Travel Documents (GTAFTD) document type is used to record payments for detainee travel documents and invoices based on agreements with foreign countries related to deportations to those countries.</p>
<p>Relevant DHS and ICE Policies and Procedures</p>	<p>ICE FMPM, Chapter 7.1 – General Travel Policy and Approval Authority ICE FMPM, Chapter 3.2.1 – Travel Card Manual ICE Travel Handbook Chapter 3</p>

j. Interagency and Intra-Agency Reimbursable Work Agreement (IRWA)

<p>Guidelines for Proper Use</p>	<p>The IRWA is used to obligate funds to government agencies for reimbursement in accordance with stipulations agreed to in IAAs. All IAA's recorded under the IRWA obligation type require a CAAO non-acquisition determination. Exceptions include RWAs where ICE is required by statute or regulation to use GSA as the service provider or mandatory source, Security Work Authorizations (SWA) with the FPS, and DoS (see <i>ICE FMPM Section 3.7 – Intragovernmental Actions, Transactions, and Reporting</i> for complete listing).</p>
<p>Relevant DHS and ICE Policies and Procedures</p>	<p>DHS Directive # 125-02 – Interagency Agreements (08/2008)</p> <p>ICE FMPM Chapter 3.7 Intragovernmental Actions, Transactions, and Reporting</p>

k. Internal Recurring Obligation (IRO)

<p>Guidelines for Proper Use</p>	<p>The Internal Recurring Obligation (IRO) is used to obligate funds for recurring utility expenses (electricity, natural gas, water, basic telephone landline services (phone/fax/voicemail/caller id)) whose rates are established by federal or state government, or local regulatory body (e.g., utility commission). IROs should only be recorded when supported by documentary evidence (31 U.S.C. § 1501(a)(8)). IROs are not authorized for obligations related to the following:</p> <ol style="list-style-type: none"> a. All cellular and wireless services¹ b. Mi-fi hotspots/Air cards c. Cable/video services¹ d. Voice Over Internet Protocol¹ e. Payment of a utility where the General Services Administration (GSA) is the vendor (<u>GRWA</u> should be used) f. Any other services outside the utilities listed <p>Payments made on IRO obligations for wireless telephone services are considered <u>improper payments</u> and negatively impact the agency's ability to</p>
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¹ Wireless or cellular services where the annual cost is ≤\$2,500 may be procured using a Purchase Card (or a debit card for wireless or cellular services for undercover operations). Wireless or cellular services where the annual cost is >\$2,500 must be procured through the Office of Acquisition Management (OAQ).

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	demonstrate appropriate use of funding. ¹ OFM monitors IRO obligations monthly to ensure proper obligations management.
Relevant DHS and ICE Policies and Procedures	Obligation Handbook

I. Intra-Governmental Financial Transactions (IGFT)

Guidelines for Proper Use	IGFT is used to obligate funds for intra-governmental reimbursable transactions with GSA for purchased or leased vehicles (See 41 CFR § Subpart 101-26.5 <i>regarding motor vehicles purchased through GSA</i>).
Relevant Policies and Procedures	ICE FMPM 3.7 Intragovernmental Actions, Transactions, and Reporting

m. Investigative Advances (b)(7)(E)

Guidelines for Proper Use	(b)(7)(E) is used by Homeland Security Investigations (HSI) to obligate funds for undercover investigative operations. The (b)(7)(E) is used by HSI to obligate funds for non-undercover investigative operations This document type is used to obligate funds for purchase of evidence, purchase of information, witness protection program, and other purposes.
Relevant DHS and ICE Policies and Procedures	Standard Operating Procedures (SOP) for Obligations

n. Lease (LEASE)

Guidelines for Proper Use	LEASE document type is used for the rental of business space and towers by ICE program offices. It is an agreement between two parties where the lessee signs a contract to gain the right to use an asset for an agreed period of time in return for a payment, or a series of payments. Lease agreements are generally for multiple years and paid in arrears. Additional conditions of the lease are included in the lease agreement. Office of Asset & Facilities Management (OAFM) oversees the lease agreements for ICE program offices. ICE OFM initiates the payment of the leases per the terms of the agreement provided by OAFM.
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Relevant DHS and ICE Policies and Procedures	ICE FMPM Chapter 3.1.1 Leases
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o. Local Travel (LTRVL)

Guidelines for Proper Use	<p>This document type should only be used if the Concur Travel System is not available. (b)(7)(E) is used to record obligations related to TDY travel within a 50-mile radius of an employee’s official station regardless of where the employee resides.</p> <p>ICE employees who have been authorized to use a privately-owned vehicle, or special conveyance, including taxi, rental car, local transit system (ex. bus, subway, and streetcar), transportation network company or innovative mobility technology company to travel to/from the local travel destination. Per diem allowances for Lodging and Meals and Incidental Expenses (M&IE) are not allowed.</p>
Relevant DHS and ICE Policies and Procedures	ICE FMPM Chapter 7.5 Local Travel

p. Miscellaneous Legal: (b)(7)(E)

Guidelines for Proper Use	(b)(7)(E) document type is used to obligate funds to record legal settlements and legal fees for miscellaneous settlements, most commonly Equal Employment Opportunity settlements.
Relevant DHS and ICE Policies and Procedures	Desktop Guide for Sensitive Settlement Payments

q. Permanent Change of Station (b)(7)(E)

Guidelines for Proper Use	(b)(7)(E) is used to record obligations associated with relocation of employees from one permanent duty station to the next. This document type cannot be used for local travel.
Relevant DHS and ICE Policies and Procedures	ICE FMPM 3.18 Permanent Change of Station OFM Online – PCS

r. Purchase Card (PCARD)

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Guidelines for Proper Use	(b)(7)(E) is used to obligate funds (up to certain limits) for purchases of supplies, construction, or services. Refer to the OAQ PCARD Manual for more details.
Relevant DHS and ICE Policies and Procedures	ICE FMPM Section 3.2.2 - Purchase Card Policy

s. Rent (RENT)

Guidelines for Proper Use	RENT is used to record payment to commercial vendors for the rental of information technology equipment, hardware, software, information technology services, postal services, utility services, and miscellaneous charges.
Relevant DHS and ICE Policies and Procedures	Desktop Guide for Capitalized Real Property Rent Expense Accruals

t. Security Work Authorizations (b)(7)(E)

Guidelines for Proper Use	(b)(7)(E) is used by the OBPP and OAFM to record guard services, building service charges to include monitoring of building alarms, background checks, emergency law enforcement response and technical assistance with security related items provided by FPS. Other programs should not use this document type unless instructed to do so by OAFM.
Relevant DHS and ICE Policies and Procedures	Desktop Guide for Federal Protective Service (FPS) Security Charge (Rent)

u. Survivors Benefit Payments (b)(7)(E)

Guidelines for Proper Use	(b)(7)(E) is used to record payment monthly payment, funeral and burial costs, and transportation expenses to dependents of employees who die as a result of an injury sustained in the performance of duty.
Relevant DHS and ICE Policies and Procedures	Obligation Handbook ICE FMPM 3.4 – Payables and Disbursements

v. Torts (TORT)

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Guidelines for Proper Use	TORT is used to obligate funds for claims and legal fees made under the Federal Tort Claims Act. The claims are those made against ICE or its employees for damage to, loss of property or personal injury or death, filed by someone who is not an ICE employee.
Relevant DHS and ICE Policies and Procedures	DHS MD #1650.1 – Personal Property Claims and Tort Claims (03/2003)

w. Training Request (SF-182)

Guidelines for Proper Use	SF-182 is used to record obligations related to training requests. Training requests with a cost of up to \$2,500 should generally be obligated on the purchase card. If the training costs will be above \$2,500, the request should be sent to (b)(7)(E) @ice.dhs.gov for determination of whether the obligation can be completed on the purchase card, through an obligation document type (b)(7)(E) or competitively through an OAQ award. OAQ will provide a determination via response to the email. This OAQ decision should be included with the support documentation for this obligation.
Relevant DHS and ICE Policies and Procedures	SOP for Obligations ICE FMPM 3.2.2 - Purchase Card Policy

x. Travel Documents/Travel Authorization (b)(7)(E)

Guidelines for Proper Use	This document type should only be used if the Concur Travel System is not available. The (b)(7)(E) is used to commit funds for authorized travel costs as identified by the G-250.
Relevant DHS and ICE Policies and Procedures	ICE Travel Handbook

Appendix C: Subject Object Class Listing

Program Offices can use the SOC User File on OFM Online to identify the allowable SOCs for each Doc type. This file only applies to program obligation document types. Please note that this SOC listing is not comprehensive of all SOC codes that could be used with available document types.

Refer to OAQ's website for the available obligation document types and corresponding SOCs for OAQ Obligations.

Glossary

Acronyms	Definition
(b)(7)(E)	Accounting Classification Structure
	Antideficiency Act
	Approving Official
	Certified Acquisition Approving Official
	Centrally Billed Accounts
	Chief Financial Officer
	Code of Federal Regulations
	Contracting Officer
	Certified Undercover
	Debit Card
	Dependent Education Reimbursement
	Department of Homeland Security
	Department of State
	Employee Expense Reimbursement
	Financial Assistance
	Federal Acquisition Regulation
	Fleet Card
	Funds Certifying Official
	Financial Management and Policy Manual
	Federal Protective Service
	Federal Protection Service Security
	Financial Services Center
	Travel Documents/Travel Authorization
	Government Accountability Office
	General Service Administration Reimbursable Work Authorization
	General Services Administration
	Government Travel Accounts - Detainees
	Government Travel Accounts - Employee Account
	Government Travel Accounts - Foreign Travel Documents
	General Expenses
Homeland Security Investigations	
Homeland Security Acquisition Manual	

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(b)(7)(E)	Interagency Acquisitions
	Inter-Agency Agreements
	Immigration and Customs Enforcement
	Intra-Governmental Financial Transactions
	Intra-Governmental Payments and Collections
	Internal Recurring Obligation
	Inter/Intra-Agency Reimbursable Work Agreement
	Lease
	Local travel
	Management Directives
	Meals and Incidental Expenses
	Miscellaneous Legal
	National Archive and Records Administration
	Non-Certified Undercover
	Office of Assurance and Compliance
	Office of Asset and Facilities Management
	Office of Acquisitions
	Office of Budget and Program Performance
	Office of Financial Management
	Office of Management and Budget
	Purchase Card
	Permanent Change of Station Expense
	Point of Contact
	Project, Program, or Activity
	Rent
	Standard Form
(b)(7)(E)	Foreign/Overseas
(b)(7)(E)	Training Request
(b)(7)(E)	Subject object class
	Standard Operating Procedures
	Survivors Benefits Payments
	Security Work Authorizations
	Treasury Account Symbol
	Treasury Appropriation Fund Symbol
Temporary Duty Travel	

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(b)(7)(E)	Treasury Financial Manual
	Torts
	United States
	United States Code

Term	Definition
Antideficiency Act (ADA)	<p>Federal law that:</p> <ul style="list-style-type: none"> • Prohibits the making of expenditures or the incurring of obligations in advance of an appropriation; • Prohibits the incurring of obligations or the making of expenditures in excess of amounts available in appropriation or fund accounts unless specifically authorized by law (31 U.S.C. § 1341(a)); • Prohibits the acceptance of voluntary or personal services unless authorized by law (31 U.S.C. § 1342); • Requires OMB, via delegation from the President, to apportion appropriated funds and other budgetary resources for all executive branch agencies (31 U.S.C. § 1512); • Requires a system of administrative controls within each agency (see 31 U.S.C. § 1514 for the administrative divisions established); • Prohibits incurring any obligation or making any expenditure in excess of an apportionment or reapportionment or in excess of other subdivisions established pursuant to sections 1513 and 1514 of title 31 of the United States Code (31 U.S.C. § 1517); and • Specifies penalties for deficiencies.
Appropriation	A provision of law authorizing the expenditure of funds for a given purpose.
Certified Acquisition Approving Official (CAAO)	Members of the ICE Workforce who are certified in ICE’s Acquisition Program Management or Federal Acquisition Certification – Contracting Officer’s Representative Programs. Individuals with a FAC-C certification may also serve as a CAAO. CAAOs review and sign the determination whether a transaction is governed by the FAR and is classified as an assisted acquisition or does not require FAR compliance and therefore can be executed without acquisition support.

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Commitment	An administrative reservation of allotted funds, or of other funds, in anticipation of their obligation
Expenditure	Amounts paid by federal agencies, by cash or cash equivalents, during the fiscal year to liquidate a government obligation.
Funds Approving Official (AO)	Any ICE employee who has been authorized in writing by the Component head or a designated official to approve commitment and obligation of funds.
Funds Certifying Official (FCO)	Any ICE employee who has been authorized in writing by the Component head or a designated official to certify availability of funds for commitments and obligations. The employee is responsible for proper assignment of funding on a commitment or obligation document before the obligation is incurred.
Obligation	Amounts of orders placed, contracts awarded, services rendered, or other legal liabilities by Federal agencies during a given period, which will require disbursements during the same or a future period.
Obligation Document Type	Identifies the purpose for which the funds are being obligated.
Office of Acquisitions Obligation	Purchase of goods or services from non-Federal sources by a federal agency using appropriated funds. These types of purchase requests are regulated through the FAR.
Program Obligations	Purchase of goods or services from non-Federal sources by a federal agency using appropriated funds. These types of purchase requests are not regulated through the FAR and obligations are made directly to the financial system.
Purchase Request	A formal written/electronic request for goods and/or services to support official missions and/or programs.
Treasury Account Symbol (TAS) and Treasury Appropriation Fund Symbol (TAFS)	An identification code assigned by the Department of the Treasury, in collaboration with the Office of Management and Budget and the owner agency, to an individual appropriation, receipt, or other fund account. The term "Treasury Account Symbol" is a generic term used to describe any one of the account identification codes assigned by the Department of the Treasury. The term "Treasury Appropriation Fund Symbol" (TAFS) is used to describe a particular type of TAS-one with budget authority. Financial transactions of the Federal Government are classified by TAS for reporting to the Department of the Treasury and the Office of Management and Budget.

Summary of Changes

Revision Type: Technical

Revision Date: December 18, 2023

Changes:

- Updated IRO guidance in Appendix B to include federal and locally regulated utilities in addition to state regulated utilities, and provided additional examples of obligations that IRO is not authorized for [*Appendix B*]
- Updated PCARD and DCARD to include updated obligation guidance for cellular, video, cable, and voice over internet protocols services [*Appendix B*]
- Updated policy to ensure it coheres to the ICE FMPM Style Guide