



Chapter 2: Planning, Programming, Budgeting, and Execution

Section 2.7 – Budget Monitoring and Reporting

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Introduction

This Policy will provide clear guidance and detail instructions on how to properly carry out budgetary responsibilities, budget reporting and reprogramming requirements, articulate controls and processes to assure proper funds management.

This policy supersedes all previous versions of the Budget Monitoring and Reporting chapter. (See the [summary of changes](#) made in this revision.)

Responsibilities

The **ICE Chief Financial Officer (CFO)** is responsible for all aspects of this policy. The CFO directs, issues policy, and provides guidance and oversight of the budget process in accordance with Federal law and the OMB.

The **ICE Deputy CFO** establishes, updates, and oversees financial management policy and is responsible for reporting ICE financial information at the consolidated level.

The **Comptroller, ICE Office of Financial Management (OFM)** provides guidance and oversight of financial transactions and prepares monthly Financial Statements for DHSTIER.

The **Budget Director, Office of Budget and Program Performance (OBPP)** manages ICE execution and formulation processes. This includes providing guidance to the Programs on how to monitor and distribute resources; providing service, advice, and assistance to Program's Resource Managers on the management and execution of their budgetary resources; providing guidance on formulating adequate budget estimates in line with DHS mission, priorities, and guidance; advising executive staff on budget and finance related issues; and recommending actions that may be necessary for assuring ICE does not exceed its available budgetary resources.

The **OBPP Unit Chiefs**, or designee, are responsible for the overall financial management of assigned Programs. This includes budget execution, budget formulation, and financial operations. Responsibilities include developing and implementing financial control systems. Specifically, ICE will maintain systems of accounting and internal controls that provide complete disclosure, financial information needed for management purposes, and effective control over ICE funds. The ICE system of funds control supports internal management and administrative control of funds to preclude ADA violations.

The **Program Offices** are responsible for identifying operational requirements and executing resources. Programs are required to work with OBPP Unit Chief to ensure that funding allocated to Programs is managed in accordance with ICE funding guidance. The Program Offices will be responsible for the following:

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- a. Track and control programmatic expenditures
- b. Execute funds in accordance with approved programs
- c. Provide regular spending and hiring plans

The ICE Administrative Control of Funds policy was developed to formally establish fund control protocols and responsibilities for both OCFO and Program Office officials when distributing appropriated funds. The policy enables the head of the agency to identify the person responsible for any obligation or expenditure exceeding the amount available in the appropriation or fund account, apportionment or reapportionment, allowances or sub-allowances, any statutory limitations, and any other administrative subdivision of funds. The system of control over funds limits the obligation and expenditure of funds to the amounts currently available for the purposes authorized and spent in accordance with all laws, regulations, OMB direction, and Congressional intent. Legislatively, the ADA, the Bona Fide Needs Rule, and the Purpose Statute are the primary guidance documents that regulate funds control. The ICE Administrative Control of Funds Policy.

Policy

1. Unmatched Disbursements

Unmatched disbursements (UMDs) are transactions that are not matched to obligations because the obligations have not been identified in the accounting records.

All disbursements are posted promptly to the correct detail-level obligation in the system of record when events or justifiable conditions occur to recorded obligations, such as:

- a. Differences between amounts recorded as obligations and actual outlays to liquidate those obligations.
- b. Cancellations of obligations.
- c. Refunds arising during the reporting period for recovery of erroneous payments or due to accounting adjustment resulting in a UMD.

UMDs are researched and corrected within 60 days from the date of occurrence. Any adjustments to a current year obligation to clear discrepancies are authorized to the extent that—

- a. The obligation was incurred in the current year.

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- b. There is a lawful need for the increase.
- c. Funds for the purpose are available.
- d. Appropriate approval has been received.

Any adjustments made to prior year obligations to clear discrepancies may be made from the original funding source. In order to provide for additional funding to pay for goods and services that were ordered in a prior year, or for an adjustment that was not properly recorded, adjustments are authorized to the extent that—

- a. The additional funding may not be used to provide additional supplies or services.
- b. There is a lawful need for the increase.
- c. Funds for the purpose are available.
- d. Appropriate approval has been received.

UMDs not resolved within 60 days of the occurrence are documented and elevated to the appropriate level of management. ICE OBPP is responsible for establishing a method for tracking UMDs for timely resolution.

Funds may be obligated up to the amount of any unobligated balances remaining in the applicable appropriation account. UMDs have the first claim to the unobligated balances in any of these appropriation accounts.

If obligations executed to resolve a situation stated in the paragraphs above result in obligations in excess of available funds, the responsible Program Office follows procedures for reporting the potential Anti-deficiency Act (ADA) violation to OCFO, as described in Section 2.5, Administrative Control of Funds.

2. Monitoring and Tracking

ICE OBPP monitors and tracks Program's actual obligations and expenditures against Spend Plans throughout the fiscal year.

Earmarked or Special Purpose. ICE OBPP must be able to report on the use of any specific directives and is encouraged to establish separate accounting codes (e.g., project codes) for tracking funds identified for specific purposes.

2-1. Requirements for Reprogramming Requests & Below Threshold Request

Historically, DHS appropriation statutes state that Congressional notification is required for any significant policy changes or workload shifts, regardless of whether the technical requirements of reprogramming notification are met. Correction of an object class is an administrative correction, not a reprogramming action, however, approval is required from the Department. Please note that a significant object class shift is an indication of fundamental changes in the method of operating; therefore, explanation of the shift in resources should be explained to the Department. As a reminder, the reprogramming criteria applies to the annual aggregate effect of reprogramming, not each action individually. Congress establishes reprogramming thresholds and restrictions annually.

ICE OBPP will examine the Program's need for a reprogramming, ensuring the requirement is well supported. A reprogramming request should be submitted if the Program's projected obligations will deviate from the enacted program levels during the fiscal year. Notification to the Department is required no less than 45 calendar days before the reprogramming action needs to occur but no later than the designated deadline date. These deadlines allow reprogramming requests to be reviewed by the Department and OMB with enough time for the transmittal to meet the statutory deadline designated by DHS. Historically, as a matter of law, Congress has directed that any reprogramming request delivered later than June 30 must be due to "extraordinary circumstances which 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. Programs should also check the Administrative Provisions as Congress has usually included an Administrative Provision (for example Sec. 208 in FY19) that allows DHS to reprogram within and transfer funds to ICE O&S "without regard to the limitation as to time and condition of section 503(d) ... as necessary to ensure the detention of aliens prioritized for removal."

OBPP is responsible for promptly notifying the CFO and DCFO when above or below threshold reprogramming needs arise. A reprogramming request arises from a need to reallocate resources to respond to unforeseen operational requirements. Before submitting reprogramming request, OBPP will ensure the following:

- a. Develop a detailed process for communicating final reprogramming decisions to affected program managers.
- b. Ensure that Congressional directives and obligations made against directed budget authority can be separately identified. Reprogramming requests should clearly identify the sources and uses in the request, e.g. the account(s) and Program, Project, Activity (PPAs) the funds are increasing and from which accounts and PPAs the funds are decreasing.

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In addition, a detailed explanation of the impact on programs funded by the reprogramming source is required. The Department cannot submit a reprogramming action to Congress unless the requirement is for a higher priority item than the item that was originally appropriated.

The Office of National Drug Control Policy (ONDCP) notification threshold of \$5 million is cumulative of all reprogramming requests submitted by a Program Office with drug control funding and the Department must monitor reprogramming involving drug control funding closely to determine if the ONDCP notification threshold has been reached. ICE OBPP will work closely with the Programs to identify ONDCP funding.

House and Senate Appropriations Committees must be notified of any reprogramming action 15 calendar days prior to implementation and as a matter of law, the Department does not reprogram funds without Congressional concurrence.

2-2. Justification for Reprogramming Request

ICE OBPP must submit reprogramming requests to the Department as soon as possible. ICE OBPP must prepare and submit to the CFO and DCFO a report containing the justification for the reprogramming action and a revised Spend Plan reflecting the proposed reprogramming action by account, program, and object class. To facilitate Department review and comment, Programs are encouraged to provide draft reprogramming notifications to the OBPP, DCFO and CFO prior to submission of the final reprogramming request. The explanation of the proposed reprogramming action should contain the following information:

- a. The nature and rationale for the reprogramming action, which includes the circumstances or requirements that necessitated the change to the program;
- b. The original appropriated or authorized purpose of resources offered for reprogramming and the impact of reducing funding;
- c. Justification of the need to increase funding for an object class activity or create a new activity, including reasons why this proposed spending was not reflected in the budget request;
- d. The effect, if any, on approved departmental, Administration, and/or Congressional program objectives and policies; and
- e. The effect of the proposed action on any pending or future appropriation or authorization requests, including funding for subsequent years.

CFO and DCFO will ensure that final decisions on reprogramming requests are

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transmitted to the Department. When a reprogramming request is approved, the reprogramming must be incorporated in a reapportionment request, as necessary. If any of the reprogramming actions are incorporated in the initial Spend Plan proposal (e.g., when a reprogramming action becomes necessary prior to or soon after the enactment of an appropriation), the allottee will transmit the reprogramming report along with the initial Spend Plan. See *Appendix A for Reprogramming Template and form example*.

3. Budget Execution Reports

Reports on actual operating data are required throughout the fiscal year. The following reporting documents are methods used to identify the need for reprogramming notifications:

- a. SF-132 Reports, Apportionment and Reapportionment Schedule. The SF-132 Report is used for the purpose of recording apportionments and reapportionments. The SF 132 contains two general sections: Budgetary Resources and Application of Budgetary Resources. Under Budgetary Resources, the actual and anticipated resources, as well as actual and anticipated reductions to those resources are recorded. Under the Application of Budgetary Resources, the intent for use of those resources, whether by fiscal quarter, activity, project, object, or a combination thereof, are recorded. In some cases, letter apportionments are used. Letter apportionments are most often used during the period of a CR, or for special circumstances such as transfers that occur near the end of a fiscal year.

Budgetary authority received and available for allotment, and anticipated reimbursements are also recorded on the SF 132. Apportioned, anticipated amounts should not be allotted unless there is a reasonable assurance that such items will be collected and deposited to the credit of the appropriation or fund account that incurred the obligation.

- b. SF-133, Report on Budget Execution and Budgetary Resources. SF-133 Report is used for multiple funding purposes. The overall purpose of this reporting document is to report on unliquidated obligations, unobligated balances, canceled balances, and funding adjustments made to appropriation accounts during the completed fiscal year. The reporting document is also used by the OBPP Budget Staff to monitor the status of funds that were apportioned on the SF 132 Apportionment and Reapportionment Schedule and funds that were not apportioned. SF-133 provides a consistent presentation of funding information across programs within ICE which helps program, budget, and accounting staffs to communicate. The reporting document also helps

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to provide historical reference that can be used to help prepare the President's Budget, program operating plans, and spend plans. Provides a basis to determine obligation patterns when programs are required to operate under a continuing resolution.

OMB Circular A-11 requires quarterly reports on budget execution and obligations for the Unobligated Balance Availability Report submitted to Congress. OFM uploads the ICE Trial Balance to the DHSTIER system to create the information that goes into monthly reports and financial statements. DHSTIER generates the Monthly Execution Report (MER) which is reviewed by OBPP budget staff.

The (b)(7)(E) report is due on the 25th day of the month after each quarter ends.

3-1. Monthly Budget Execution Report

ICE must submit monthly budget execution data as directed in the Appropriations Act. The report is submitted within the timeframe specified in the provisions of the Act. For example, Section 515, Title V of the FY 2019 Department of Homeland Security Appropriations Act directs the Department to submit monthly budget execution data to the appropriations committees:

“Within 45 days after the end of each month, the Chief Financial Officer of the Department of Homeland Security shall submit to the Committees on Appropriations of the Senate and the House of Representatives a monthly budget and staffing report for that month that includes total obligations, on-board versus funded full-time equivalent staffing levels, and the number of contract employees for each office of the Department.”

4. Reception and Representation Expenses

Obligations and expenditures for official reception and representation funds (ORR) are closely monitored and tracked within the ICE financial system to ensure statutory limits are not exceeded. As required by a provision included annually in the DHS appropriations act, DHS submits a reception and representation report to Congress quarterly. Policies and guidance regarding the use of official reception and representation funds can be found in DHS Management Directive 0540, , along with the following definitions:

- a. **Official Reception:** Refers to an occasion for which the primary purpose is to explain or interpret the programs of ICE. Events may be held in the United States or in foreign countries and be attended by domestic or foreign officials, or others being entertained for official purposes.

- b. **Representation:** Entertainment primarily of foreign dignitaries in a foreign country in connection with the interest of ICE. Representation may also include official entertainment of domestic or foreign officials within or outside the borders of the United States where the principal purpose of the event is related to a responsibility or concern of ICE.

Requests for ORR funds must be submitted to OBPP at least two weeks in advance of the event and will include the following information: (1) the purpose of and justification for the event or gift, (2) the type of function and date; (3) the location and the hosting official, (4) the names and titles of dignitaries, the names and titles of other guests, and (5) the estimated and per capita cost.

5. Ongoing Financial Reviews: Quarterly/Mid-Year Reviews

ICE OBPP will conduct periodic financial reviews during the fiscal year. The reviews may consist of meetings with the Programs to review and discuss their financial status, issues and requirements or other data submission requirements. Prior to conducting the reviews, OBPP will provide Programs with the specific dates and information required for the reviews. ICE OBPP will conduct 1st quarter reviews and mid-year reviews in order to evaluate Program's use of appropriated resources. The purpose of reviews is to analyze the obligation and expenditure of resources and to ensure 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, will be included in the review. The reviews are valuable tools for analyzing current agency operations and spending and should reflect the most up to date data.

Classified programs are required to submit budget execution information to Office of the Director of National Intelligence (ODNI) quarterly. ODNI will provide the template for these quarterly reviews, which will cover both funding and FTE data.

6. Reimbursements

The conduct of reimbursable activities will be guided by the provisions of the **Economy Act** (31 U.S.C. §§ 1535–1536), unless other statutory authority applies. In particular, Programs obligate appropriations only after a written order is placed or an agreement made, and a signed apportionment is received from OMB. In addition, Programs do not voluntarily accept services funded by another Program appropriation, except as provided for by law. Prior to performing services for another Program or agency, the agency must initiate a reimbursable agreement. To receive authority to obligate reimbursable resources, the Department must request, and OMB must approve, an apportionment request

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containing reimbursable budget authority. OMB requires that reimbursable resources shown on an apportionment request be identified individually in documents provided with the apportionment request.

Since reimbursable agreements have a direct impact on budgetary resources, when accumulated costs are greater than earnings, an ADA violation can occur. ICE OBPP with reimbursable budget authority monitors the status of reimbursable authority, actual earnings and subsequent collections to avoid potential ADA violations.

If a reimbursable activity has an expected life span more than one year, a separate organizational cost center should be established to track all reimbursable costs and charges associated with the activity.

Classified programs notify the ODNI of any reimbursable agreements. Program's obtain reimbursable authority through the (b)(7)(E)

7. Revolving Funds/Reimbursable Funds

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 a potential ADA violation. Similarly, the disbursement of amounts in excess of the Fund Balance with Treasury (FBWT) can lead to an ADA violation. OFM monitors and reconciles the ICE FBWT accounts to avoid potential ADA violations.

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:

- a. Valid orders have been received from federal entities; or
- b. Advance payment has been collected from the public.

Allotment holders with reimbursable budget authority monitor the status of budgetary resources, earnings, and collections to avoid potential ADA violations. Anticipated reimbursable authority is requested at the beginning of each fiscal year. As interagency agreements are received, OBPP ensures that there is enough reimbursable authority to fund each agreement. If the current authority does not cover the agreement, OBPP submits a reapportionment to OMB, requesting additional resources. Funds move from anticipated to actual when invoices are submitted and funding is collected.

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OBPP works closely with Financial Service Center – Burlington (BFC) to track all agreements' orders and allotments. BFC submits a monthly consolidated report with details for all open incoming/reimbursable agreements.

8. Office of National Drug Control Policy

The ICE Homeland Security Investigations (HSI) Directorate has drug funding requirements and shall comply with the accounting and reporting requirements contained in "ONDCP Circular: Budget Execution"

9. Year End Reporting and Closeout

ICE is required yearly to close out appropriations that are allocated to Programs. The year-end close-out process begins with the Office of Financial Management (OFM) issuing close out guidance to the Programs. The fiscal year for Federal agencies begins on October 1 and ends on September 30 of each year. OBPP will manage and monitor Programs execution throughout the budget year. As part of the Year End Close out process, OBPP will participate in weekly update calls that focus on the following:

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

Working in collaboration with OBPP, if Programs determine that a potential ADA violation exists, Programs are required to report in accordance with ICE 2.5, Administrative Control of Funds.

10. Treasury Asset Forfeiture Fund

Strategic Support funds are available for law enforcement activities relating primarily to asset forfeiture transactions. There are 3 types of Asset Forfeiture Funds received; Mandatory, Secretary's Enforcement and Strategic Support Funds. Funds cannot be requested for programmatic activities or equipment that constitutes base funding. Traditionally, ICE Program Offices have submitted annual Strategic Support funding proposals to OBPP.

Procedures

Components must develop and implement procedures and internal controls to comply with this policy.

Authorities and References

Authorities

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. § 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). 3d ed., Vol. II (September 2008).

Current Department of Homeland Security Appropriations Acts, as applicable.

Current Department of Homeland Security Budget Execution Guidance prepared by the Office of the Chief Financial Officer.

<https://cfo-policy.dhs.gov/default.aspx>

Appendix A: Reprogramming Template

REPORT OF PROPOSED REPROGRAMMING / TRANSFER ACTION

Item: Title describing the purpose of the reprogramming

Agency: Name of Program agency requesting to reprogram funds

Appropriation: Fiscal Year(s) and Account Title of program, project or activity requesting to reprogram funds.

		Amount (\$'s in Thousands)	Reprogramming / Statutory Authority
Reprogram To			
Program Name			
Activity			
Program, Project or Activity			
Object Class			
Account Number		\$Dollar Value	Public Law / United States Code / Statute
Reprogram From			
U.S. Customs and Border Protection			
Air and Marine Interdiction, Operations, Maintenance and Procurement Account			
Procurement Activity			
Object Class			
70X0544		\$38,000	P.L. 110-329

I. Description/Justification

Describe in detail the purpose of the reprogramming including a breakout by function of the intended use of the requested funding. Include the nature and rationale for the reprogramming action, which includes the circumstances or requirements that necessitated the change to the program; the original purpose for which resources being reprogrammed were appropriated or authorized and the impact of reducing funding for this activity. If there is no anticipated impact to the program, a detailed explanation should be provided.

Justify why this proposed spending was not reflected in the budget request.

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II. Mission Impact Summary

a. Receiving Account:

Describe how the funding will enhance the agency’s ability to fulfill its mission. In addition, include an analysis ranged from minor to severe of the impact on the mission should the reprogramming not be approved. Include a citation of any relevant public law or statute.

b. Source Account:

Reprogramming actions cannot be submitted to the Congress unless the added requirement is for a higher priority item than the item that was originally appropriated. Include an analysis ranged from minor to severe of the impact the reduction will have on the agency’s mission.

III. Impact of Department or Congressional Policies

Describe the impact the reprogramming will have on any existing Department or Congressional Policies. Clearly state if the reprogramming is in line with the Secretary’s priorities and appropriations language.

IV. Impact on Future Appropriations

Describe the impact the reprogramming will have on future appropriations, particularly on budgets currently under Congressional review. State whether the reprogramming is necessary as a base or one-time adjustment.

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 CLASSIFICATION

INTERNAL / BELOW THRESHOLD REPROGRAMMING ACTION				
Appropriation Account Title:		ICE TAFS Number		
Program Name:	(Amounts in Thousands of Dollars)			
	FY 2019 Enacted level for PPA	Reprogramming amount previously Approved by ICE CFO AND DEPUTY CFO	Reprogramming Action	Revised PPA Impact

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LINE ITEM	Amount :	Amount :	A p p r o v e d	F e r r o r s	C o r r e c t i o n s	A m o u n t
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JUSTIFICATION:

This internal/below-threshold reprogramming action requests the transfers \$1.1 million from (PPA) to the (PPA) in (Program Appropriation) to meet the most urgent readiness related requirements consistent with the provisions and authority enacted section 503 of FY 2019, Public Law 111-83. This realignment does not change the purpose for which the funds were originally appropriated. This transfer authority is in addition to other transfer authorities. It meets all administrative and legal requirements of the Congress and has not previously been denied by the Congress.

This action does not affect the (Program/PPA) and related activities. This action is not reflected in the FY 2020 President's budget.

REPROGRAMMING INCREASES:

PPA Name: Budget Activity 1 Object Class

Explanation:

Reduces.... Improves.... and enhances....

REPROGRAMMING DECREASE:

PPA Name: Budget Activity 1 Object Class

Explanation:

Transfers.... for expenses directly related....

Approved
(Signature
and Date)

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Glossary

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

Acronym	Definition
ADA	Anti-deficiency Act
CFO	Chief Financial Officer
DCFO	Deputy Chief Financial Officer
ICE	Immigration and Customs Enforcement
OBPP	Office of Budget and Program Performance
DHS	Department of Homeland Security
FACTS II	Federal Agencies' Centralized Trial-Balance System II
OFM	Office of Financial Management (division within DHS CFO)
FTE	Full-Time Equivalent
FY	Fiscal Year
ODNI	Office of the Director of National Intelligence
OMB	Office of Management and Budget
OGC	Office of the General Counsel
OIG	Office of Inspector General
TIER	Treasury Information Executive Repository
TFM	Treasury Financial Manual
UMD	Unmatched Disbursement

Term	Definition
Representation	Entertainment primarily of foreign dignitaries in a foreign country in connection with the interest of ICE. Representation may also include official entertainment of

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	domestic or foreign officials within or outside the borders of the United States where the principal purpose of the event is related to a responsibility or concern of ICE.
Unmatched Disbursement (UMD)	A disbursement transaction that has not been matched to the correct detail obligation.
Year-End Close-Out	The process of reconciling and closing financial data for the current fiscal year to produce accurate year-end financial statements.
Official Reception	Refers to an occasion for which the primary purpose is to explain or interpret the programs of ICE. Events may be held in the United States or foreign countries and may be attended by domestic or foreign officials or others being entertained for official purposes.
Continuing Resolution (CR)	Joint resolutions that provide continuing appropriations for a fiscal year. CRs are enacted when Congress has not yet passed new appropriations bills and a program's appropriations are about to or have expired or when the President has vetoed Congressionally-passed appropriations bills.
Disbursements	The amount of checks issued, cash, or other payments made, less refunds received. Net disbursements represent gross disbursements less income collected and credited to the appropriation or fund account, such as amounts received for goods and services provided.
Economy Act	The Economy Act provides authority for federal agencies to order goods and services from other federal agencies and to pay the actual costs of those goods and services.
Expenditure	With respect to provisions of the Anti-deficiency Act and the Congressional Budget and Impoundment Control Act of 1974, the actual payments made on a recorded obligation.
Financial Reviews	A review of accounting practices and procedures, financial statements and other data to identify trends and assess the financial health of an organization.

Summary of Changes

Revision Type: Moderate

Changes:

- Added expiration date.
- Updated section 9 on year-end closing and reporting with additional guidance.
- Removed reference to SF 2108 year-end closing statement.
- Added Procedures section to Procedures and Internal Controls.
- Made formatting changes throughout.