



## Chapter 2: Planning, Programming, Budgeting and Execution

### Section 2.11 – Other Budget Authority

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### Introduction

The basic forms of budget authority provided by federal law include appropriations, borrowing authority, contract authority, and authority to obligate and expend offsetting

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receipts and collections.<sup>1</sup> ICE receives the majority of its funding through the regular annual discretionary DHS appropriations act; however, a significant portion of its resources are obtained through other budget authority. These other funding mechanisms include user fees, resources from the Treasury Forfeiture Fund (TFF), and National Intelligence Program funding. Pursuant to 21 USC 173(b)(8), ICE is required to submit drug control budgets to the Department for those ICE Programs that expend budgetary resources on counterdrug activities that fall under the Office of National Drug Control Policy (ONDCP). This is referred to as the “drug control” budget and the description of that process is included in this section of the policy manual User Fees are set by legislation. ICE’s Budget is also partially resourced through the collection of fees. These User Fees are collected to offset cost of immigration inspections and pre-inspections for travelers entering the U.S.

Another source of funding is the TFF administered by the Treasury Executive Office for Asset Forfeiture (TEOAF). The TFF is the receipt account for deposit of nontax forfeitures<sup>2</sup> made pursuant to laws enforced or administered by ICE. The availability of funds from the TFF varies from year to year based on the amount of forfeited funds recovered and priorities set by TEOAF. The TFF is available to reimburse ICE Program’s cost of seizures and forfeiture of assets and other law enforcement-related expenses.

## **Policy**

### **1. ICE Fee Proposal Framework**

#### **1-1. Introduction**

Much of the ICE mission is accomplished with collections from user fees. There exists considerable variation across ICE Programs relating to the authorities for user fees and the development and budgeting of user fees. With appropriate authorities, user fees may offer opportunities to leverage funding beyond that which Congress provides through the discretionary annual appropriations process to support critical ICE operations.

This framework is intended to allow ICE Programs latitude in operations and recognizes the variations in authorities for user fee while also providing structure and guidance in future user fee efforts. The framework provides guidance to developing fee proposals while promoting information sharing ICE-wide.

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<sup>1</sup> Government Accountability Office. (2005). A Glossary of Terms Used in the Federal Budget Process, page 20.

<sup>2</sup> TFF is comprised of forfeited cash, proceeds from the sale of forfeited property and amounts remitted in lieu of forfeiture.

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Programs should adopt the following standards in the development of fee proposals:

- a. *Applicability.* This framework applies to any user fee proposals that will result in new or changes to existing fees.
- b. *Timing of Proposals.* User fee proposals, including proposals to establish a new fee and revise or update an existing fee, should be submitted thru ICE OBPP to DHS once the proposal is clearly defined and approved by Program Director and, where feasible, at the same time as the Resource Allocation Plan (RAP) submission. Fee proposals must be in accordance with the requirements in OMB Circular A-19. The items in the checklist found in section [1-6](#) should be submitted to thru ICE OBPP to DHS OCFO Budget Office and DHS PA &E as part of the RAP submission. This will allow for consideration with all the other new initiatives.
- c. *Funding strategies.* When the authority exists to use fee revenue, user fees may allow ICE to increase performance or capacity, which is beneficial to ICE Programs, other federal agencies, the private sector, and the public at large. In many cases, specific user fees have their own budget submission requirements and Treasury Account Fund Symbols. [OMB Circular A-25](#) provides general policy on determining the amount of user charges to assess.
- d. *Budget Presentation of Fees.* ICE OBPP develops justifications for most, but not all, of the Program's fees. Standard exhibits and templates must be used to ensure that there is consistency as to what information about the fee programs is included in Congressional Justifications (CJs).

### 1-2. Timing of Proposals

- a. *Purpose.* The purpose of this section is to discuss the timing of when Programs within ICE should submit a proposal to adjust its fees. User fee proposals will be submitted thru ICE OBPP to DHS once the proposal is clearly defined by Programs and approved by ICE Leadership and at the same time as the RAP submission. The attached checklist details the information that must be included in the packet that is submitted thru ICE OBPP to DHS Budget Office and DHS PA&E as part of the RAP submission. This will allow for consideration with all the other new initiatives.
- b. *Background.* Any Program within ICE that has user fees must conform to the requirements of the Chief Financial Officers Act of 1990 (CFO Act). Section 205 of the CFO Act, specifically 31 U.S.C. 902(a)(8), requires each agency's Chief Financial Officer to "review, on a biennial basis, the fees, royalties, rents, and other charges imposed by the agency for services and things of value it provides, and make recommendations on revising those charges to reflect costs incurred by it in providing those services and things of value." If, after completing a review, ICE recommends adjusting user fees, ICE Leadership must provide this information to the DHS Office of the Chief Financial Officer (OCFO) and the Office of General Counsel in sufficient time to introduce this adjustment into the federal budgeting

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process.

- c. *Discussion.* Programs need to sufficiently plan to incorporate the impact of establishing a new fee or adjusting existing fees into the budget formulation process. Programs must estimate when a new fee or fee adjustment is likely to occur, including any administrative and regulatory time required. For example, Budget projections based on a current operating plan (or spend plan) also must be available for the time period. If the biennial period is FY 2019/2020, the Programs normally will use FY 2019 as the base for a 3-year budget projection. However, based on the particular fee program being analyzed, a zero-based budget for the 2-year biennium may be appropriate instead of using the year before the biennium as a base. The intent is to inform the Department that a fee adjustment or establishment is being considered for its program. In some instances, the Programs may be required to show how much additional fee revenue is needed.

The Program should utilize its existing processes to conduct fee reviews in order to determine how much additional revenue is needed or to what extent fees will change as a result of a biennial review. If the Program request is denied by OBPP Budget Director, the request to propose a fee adjustment, its next request should reflect this decision. For example, if the adjustment is a critical need, but is denied in the Resource Allocation Decision (RAD), Programs should resubmit its request in the subsequent budget cycle.

The nature of a biennial fee review is to identify trends in anticipated workloads, costs to handle those workloads, and the anticipated necessary fee levels. Due to this nature, if a Program is conducting a fee review, according to the requirements discussed in OMB Circular A-25, the fee review should be planned such that the review will be complete and the fee adjustment will be vetted with ICE, DHS, OMB, and Congress (as necessary) in time for the Department to publicize the fee adjustment (e.g., through a notice of proposed rulemaking) on the same day the President's Budget is delivered to Congress. This will allow adequate time for public comment (if required) and implementation planning so that the new fee schedule will be in place on the first day of the appropriate fiscal year.

Fee proposals that require new or modified statutory authority should be submitted along with other legislative proposals. Programs should not include funds associated with new or modified fee proposals in their RAPs, OMB Submissions, or Congressional Justifications until statutory changes have been enacted into law.

### 1-3. Legislative Jurisdiction

- a. *Purpose.* The purpose of this section is to establish an ICE-wide governance policy for user fee proposals that provides Programs latitude, ICE-wide guidance, and promotes information sharing. Specifically, this discussion will focus on providing ICE with an outline that may be used for implementing ICE-wide policy for drafting user fee proposals. The discussion will only focus on legislative jurisdiction and legislative language aspects.

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- b. *Background.* Currently, user fee proposals are developed mostly within respective ICE Programs.
- c. *Discussion.* In establishing ICE-wide user fee proposal guidance, ICE can better leverage opportunities to attain the necessary fee resources to achieve important aspects of the ICE mission. Increased commonality and information sharing across ICE can help to fully integrate and prioritize user fee proposals consistent with the budget formulation process.

Legislative jurisdiction and legislative language are components of any ICE user fee proposal policy. ICE-wide guidance in these areas is intended to provide Programs with sufficient latitude to promote a cohesive budget formulation process for both discretionary and mandatory resources.

ICE policy regarding legislative jurisdiction and legislative language is that:

- Programs are responsible for maintaining a detailed knowledge of existing user fee authorizations;
- When possible, Programs should fully utilize existing fee authorizations to establish or maintain user fees;
- Programs are responsible for full coordination and approval of each proposal and submission to ICE;
- At a minimum the proposal should include:
  - legislative language that is necessary to impose a new fee or to alter an existing fee;
  - Congressional committee(s) that are required (if applicable) to take action regarding the proposed legislation;
  - integration into the budget formulation process as required.
- ICE Budget Director is responsible for coordination, review, and approval of the proposal with ICE counsel, budget, finance, policy legislative affairs, operational programs, public affairs, and industry engagement offices;
- ICE Budget Director is responsible for ICE-wide prioritization of all ICE fee proposals;
- ICE Budget Director is responsible for proposal submission to the Department;
- ICE Budget Director will act as the liaison between the Programs, Department, OMB, and Congressional committees to respond to any questions or arrange

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for required meetings;

- ICE Budget Director will provide final resolution on the proposal to the Programs.

### 1-4. Funding Strategies

- a. *Funding Sources.* The main source of funding that allows ICE to finance federal programs or activities is funding from annual and other appropriations. However, funding may be authorized in the form of user fees, user charges, or excise taxes. User fees recover part or all of the costs of these programs and activities – the cost of providing a benefit that is beyond what is normally available to or consumed by the general public from the identifiable users/beneficiaries of those programs and activities. Since user fees represent a charge for a service provided by the government or for a benefit from a government program, payers expect and deserve a well-defined correlation between the fees imposed and the cost of providing the services or benefits, and they have expectations about the quality of the related services or benefits.

Statutes dictate whether the user fee collections may be dedicated to a specific program or, alternatively, whether they must be deposited into the General Fund of the Treasury where the collections remain available to fund general Government expenditures. Where the governing statute is silent on the disposition of fee collections, they must be deposited as miscellaneous receipts into the general fund (see 31 U.S.C. 3302(b)).

User fees are collected either directly by ICE Programs and then are deposited in the appropriate Treasury account.

- b. *Use of Funding.* User fee operating plans include estimated collections and allocate these amounts to fund eligible expenses as defined by the fee's statutory authorities on use of the funding.

### 1-5. Budget Presentation of Fees

- a. *Purpose.* The purpose of this section is to establish an ICE-wide governance policy for presenting user fees in budget documentation, such as Congressional Justifications. This section focuses on what information should be included in budget documentation. In addition, this section presents the factors that should be considered whether Congressional Justifications should be developed for individual fee programs.
- b. *Background.* ICE develops Congressional Justifications for most of the Department's fee programs. However, there are some significant fee programs for which ICE does not develop CJs.
- c. *Discussion.* At a minimum, the CJs should include the following information for all

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fee programs:

- 1) *Statutory authority*. The legislative language authorizing the fee along with a plain language description of what the legislative language authorizes.
- 2) *Uses*. A description of what the statute authorizes in terms of activities and expenditures.
- 3) *Change mechanism*. A discussion of how changes can be made to the fee program. If changes can be made through a regulatory process, the CJs should provide details of the timeframes and necessary stages associated with the regulatory process. If changes can be made only through the statutory process, provide the names of the congressional committees that would have jurisdiction over such legislation.
- 4) *Previous changes*. A discussion of the last time that changes were made to the fee program and how that change was attained.
- 5) *Recovery rate*. The CJ should include a discussion of whether or not the fee is designed to recover the full cost of the program services provided and whether or not those fees that are designed to achieve full-cost recovery actually are achieving it. Additionally, for those fee programs that are not achieving full-cost recovery, an estimate should be provided of the actual recovery rate.

CJs should be developed for all discretionary fee programs. CJs also should be developed for all mandatory fee programs that generate more than \$10 million in revenue annually. In addition, Programs should consider developing CJs for mandatory fee programs that generate less than \$10 million in revenue where the program could be considered of particular interest or priority to the congressional appropriations committees.

For mandatory fees or other fees over which the appropriations committees have no jurisdiction, CJs should avoid the terminology "Budget Request." The word "request" implies that the committee has jurisdiction in setting fee levels and is misleading and inaccurate. Use of the term "request" in mandatory fee budget documents has caused displeasure with members of the appropriations committee staffs in the past. Budget documents should use the terminology "Budget Estimate" in lieu of "Budget Request." ICE OBPP will modify all CJ table templates to ensure that column headers do not inappropriately use the word "request."

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### 1-6. Fee Proposal Checklist

At a minimum, any fee proposal should include the following information and provide answers to the following questions:

- Name of Fee.
- Administration or ICE objective that fee supports.
- Existing or proposed fee rate.
- Proposed change (if any).
- Background on who currently is charged the fee and discussion of any proposed changes.
- Are there any other ICE Fees charged to the same industry segment? (Have you done an economic impact analysis that factors in other fees assessed against the same user population?)
- What is the duration of the fee?
- What congressional committee will have (or has) jurisdiction?
- What is the problem/challenge that you are trying to address?
- What is the proposed legislation (if applicable)?
- What is your strategy for gaining support on behalf of the fee proposal?
- Has there been any OMB, congressional, or public feedback/support on the possibility of this fee increase?
- Coordination, if any, with other Executive Branch departments for free implementation matters (e.g., collection and reimbursement mechanisms).
- Contact person for further information.
- Nominating official.



## **2. Treasury Asset Forfeiture Fund**

### **2-1. Background**

The TEOAF oversees the TFF<sup>3</sup>, which is the receipt account for the deposit of nontax forfeitures made pursuant to laws enforced or administered by Department of the Treasury and law enforcement agencies. The TFF was established in 1992 as the successor to what was then the Customs Forfeiture Fund. ICE is required through Legislation identified below to participate in the TFF. The TFF is considered a special fund. Special funds are federal fund collections that are earmarked by law for a specific purpose. These funds can be allocated and used without the enactment of an annual appropriation by Congress. Expenses of the TFF are set in a relative priority so that unavoidable costs, known as mandatory expenses, are met first.

The enabling legislation for TFF (Title 31 U.S.C. § 9703) defines those purposes for which Treasury forfeiture revenue may be used. In addition to the agencies listed above, the funds can be allocated to other law enforcement entities that do not have forfeiture authority, such as the Financial Crimes Enforcement Network, Federal Law Enforcement Training Center (FLETC), and the Department of the Treasury Alcohol and Tobacco Tax and Trade Bureau.

The statutory authority requires that available funding is used to meet mandatory expenses of the TFF, including:

- a. Storing and maintaining seized and forfeited assets. Investigative expenses incurred in pursuing a seizure.
- b. Certain costs of local police agencies incurred in joint law enforcement operations.
- c. Following deposits of forfeited cash, proceeds from forfeited property sales, and amounts remitted in lieu of forfeiture, funds may be paid to:
  - 1) reimburse participating agencies' costs of seizure and forfeiture of assets;
  - 2) pay expenses to include costs of investigation and satisfaction of liens;
  - 3) pay for training, promote cooperation among Federal, state, and local law enforcement agencies;
  - 4) reimburse expenses related to expenses of sale/destruction of contraband;
  - 5) pay informant awards and expert services;
  - 6) reimburse persons for costs incurred in their cooperation; and
  - 7) serve as a source of funding for international asset sharing.

<sup>3</sup> See 31 U.S.C. § 9703

## 2-2. Super Surplus Fund

After mandatory expenses are accounted for, the remaining unobligated balance can be distributed through the Super Surplus process. Unlike the mandatory funding that is strictly designed to support forfeiture-related law enforcement activities, the Super Surplus Fund is available for obligations or expenditures in connection with law enforcement activities of any Federal agency or of a Department of the Treasury law enforcement organization.

- a. Programs that wish to submit proposals for Super Surplus funding through the TFF must submit a package, including all of their proposals for the following fiscal year, no later than mid-March to ICE for review and submission to DHS to meet the Department's mid-April due date. DHS will compile all component requests into a consolidated package that will be cleared internally and through OMB before submission to TEOAF on or before early June.
- b. Although the authority governing the use of Super Surplus funds is very broad, making Super Surplus funds available for obligations or expenditures in connection with law enforcement activities of any Federal agency, as a matter of policy, Treasury tends to support proposals that are likely to provide a return on investment to the fund. Super Surplus funds cannot be requested for programmatic activities or equipment appropriated by Congress.
  - 1) Programs may work together to develop joint proposals.
  - 2) Programs requesting Super Surplus funding should work with ICE OBPP to ensure that proposals address TEOAF and DHS priorities.

## 2-3. Super Surplus Funding Proposal Process

The process for preparing, reviewing, and submitting Super Surplus funding proposals is as follows:

- a. DHS distributes guidance on the process and priorities for Super Surplus funding to the Programs. As part of preparing the guidance, the CFO, in coordination with the Office of Policy, will seek guidance from the Office of the Secretary concerning specific DHS-wide priorities that should be considered in Program submissions.
- b. ICE OBPP sends this information to the program offices along with submission deadlines and other elements that the Program may require.
- c. Each Program compiles their proposals into a prioritized submission that reflects the strategic and tactical priorities of the Program, as well as ICE and DHS as a whole. Programs are responsible for ensuring proposals undergo a thorough internal approval process including approval from ICE budget, legal, and policy staff.

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- d. The Program forwards the approved submission thru ICE OBPP to the DHS CFO at least 6 weeks before the submission due date to TEOAF, with a written indication (email is acceptable) that the Program's senior leadership (Chief of Staff or higher) has approved the submission. This should be received thru ICE OBPP to DHS OCFO no later than mid-April based on the *Request for Proposals* sent by OCFO Budget Office.
- e. By late April, a Steering Committee made up of personnel from OCFO, PLCY, and relevant DHS Offices will be convened to review, vet, and rank Super Surplus proposals to ensure that the proposals are aligned with, and are grouped by, secretarial and departmental priorities; this maximizes the impact of any funding received.
- f. DHS Budget Director is responsible for ensuring that the proposals are reviewed and cleared by the Office of General Counsel, Office of Policy, and Office of the Chief Information Officer (OCIO) for information technology-related requests.
- g. The Steering Committee develops the criteria and assessment instrument used to review, vet, and rank Super Surplus proposals.
- h. By early May, the Steering Committee provides the CFO Council with its recommended consolidated and prioritized package of Super Surplus proposals and is prepared to discuss the methodology behind the recommendations.
- i. By late May, the CFO Council, guided by a strategic priorities framework and any other applicable integrated planning guidance, provides its recommendations and, if necessary, identifies any outstanding issues that need to be taken to the Deputy Secretary for final resolution.
- j. By early June, OCFO submits the consolidated and prioritized package to OMB for review before submission to TEOAF.
- k. By late June, the DHS Budget Office officially submits the material to TEOAF and provides copies of final submissions thru ICE OBPP to Programs.
- l. The DHS Budget Office maintains a list of proposals submitted to DHS OCFO as part of the TEOAF Super Surplus process, and Programs provide updates as needs, priorities, and costs change.
- m. At the end of the fiscal year, TEOAF calculates the funds available for the Super Surplus and develops a Super Surplus Plan commensurate with the available funding.
- n. ICE OBPP works with the Programs to adjust the proposals to the funding guidelines in the Super Surplus Plan and approves the revised packet to be submitted to DHS for final approval.
- o. DHS OCFO works with Programs and the CFO Council, as needed, to ensure that the revised packet of proposals conforms to articulated departmental priorities and operational need.
- p. Once approved, the revised Super Surplus proposals are transmitted to OMB and then to the House and Senate Appropriations Committees for approval. Congressional approval often comes in March/April.

**2-4. DHS Timeline for Submission of Super Surplus Proposals to Congressional Appropriations Committees.**

Programs are required to adhere to DHS Timelines.

Mid-February	ICE OBPP thru DHS CFO sends guidance to Programs for Super Surplus proposals
Mid-March	Formal call for Super Surplus proposals from ICE OBPP to Programs
Early April	Super Surplus proposals due to ICE OBPP from Programs
Mid-April	Super Surplus proposals due to DHS Budget Director from Programs
Late April	DHS Budget Director convenes a Steering Committee made up of personnel from OCFO, PLCY, and relevant DHS Offices to review, vet, and rank Super Surplus proposals
Early May	The Steering Committee provides the CFO Council with its recommended consolidated and prioritized package of Super Surplus proposals
Late May	The CFO Council provides its recommendations and, if necessary, identifies any outstanding issues that need to be taken to the Deputy Secretary for final resolution
Early-June	DHS Budget Director transmits consolidated package of proposals to OMB for clearance
Late June	Consolidated package of proposals submitted to TEOAF by DHS
September 30	Once the fiscal year is over, TEOAF calculates the funds available for the Super Surplus and develops a Super Surplus Plan
Late Fall-Early Spring	ICE OBPP thru DHS Budget Director works with Programs and ICE Council to adjust the proposals to the funding guidelines in the Super Surplus Plan. The DHS Budget Director puts the revised packet of proposals into DHS distribution for final review and approval Once the revised packet of proposals is approved, the DHS Budget Director sends it to OMB for approval Once approved by OMB, the DHS Budget Director transmits

	the packet of proposals to the House and Senate Appropriations Committees for approval Congressional approval of the Super Surplus proposals often comes in March-April
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### **3. National Intelligence Program**

The U.S. intelligence budget has two major components: the National Intelligence Program (NIP) and the Military Intelligence Program. The NIP includes all programs, projects, and activities of the intelligence community as well as any other intelligence community-related programs designated jointly by the Director of National Intelligence (DNI) and the head of a department or agency, or the DNI and the President. The NIP provides authority to spend intelligence program funds for activities in several Federal departments to include DHS's Office of Intelligence and Analysis (I&A) and OCIO.

The majority of I&A's budget and a small part of OCIO budgets are authorized to be funded in the NIP. As the Department's Chief Intelligence Officer, the Under Secretary for I&A works with the Office of the Director of National Intelligence (ODNI) to develop its annual NIP budget request. ODNI budget execution reporting requirements are described in FMPM 2.4, Budget Execution. ICE Programs with National Intelligence Program (NIP) funding comply with the financial management and budget requirements issued by DHS and the Office of the Director of National Intelligence (ODNI).

All ODNI deliverables are submitted thru ICE OBPP to DHS for approval before being sent to ODNI and must adhere to classification markings and procedures as determined by the Office of Security. Unclassified ODNI guidance can be obtained from the OBPP Unit Chief.

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

ODNI budget execution reporting requirements are described in ICE Policies.

### **4. Office of National Drug Control Policy**

#### **4-1. Background and DHS Program Participant**

ONDCP advises the President on drug-control issues, coordinates drug-control activities and related funding across the Federal Government, and produces the annual National Drug Control Strategy, which outlines Administration efforts to reduce illicit drug use, manufacturing, and trafficking; drug-related crime and violence; and drug-related health consequences.

Pursuant to 21 U.S.C. § 1703, each fiscal year, ICE Programs with responsibilities

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under the National Drug Control Program Strategy shall transmit thru ICE OBPP to DHS a proposed drug control budget request. DHS will subsequently submit the budget request to the Director of National Drug Control Policy. The Secretary of DHS shall ensure timely development and submission of proposed drug control budget requests for Programs who expend budget resources on counter-drug activities. The DHS Offices that participate in this process are CBP, the Federal Emergency Management Agency (FEMA), FLETC, ICE, and USCG.

Under the authority of the ONDCP Reauthorization Act of 2006, ONDCP produced three budget circulars (similar to OMB Circulars). The following three budget circulars include:

- a. *Budget Formulation*. Provides instructions in preparing drug control budget proposals for submission, certification, and inclusion in the National Drug Control Budget.
- b. *Budget Execution* This circular contains procedures for reprogramming requests, transfers, and the guidance for submission of the Annual Financial Plan.
- c. *Drug Control Accounting and Performance*. ICE is required to conduct an annual detailed accounting of all funds expended for National Drug Control Activities. The report is authenticated by DHS Office of Inspector General (OIG) if the Program total drug budget exceeds \$50 million. If the Drug Budget is less than \$50 million, this falls under the unreasonable burden exception and Programs produce the Accounting and Performance report directly.

### 4-2. Content of Drug Control Budget Requests

Each year around June, the ONDCP Director sends a letter to the DHS Secretary stating ONDCP's priorities for the DHS Programs as it relates to the drug budget. ICE OBPP thru guidance received from the DHS OCFO, will distribute additional guidance and templates for specific drug budget deliverables to the Programs.

Programs then will begin drafting their drug control budget requests. These shall include all requests for funds for any drug control activity undertaken, including demand reduction, supply reduction, and any drug law enforcement activities. If an activity has both drug control and nondrug control purposes or applications, the program shall estimate by a documented calculation the total funds requested for that activity that would be used for drug control and shall set forth in its request the basis and method for making the estimate.

Program's drug budgets shall include a narrative summary and a table displaying detailed funding and personnel resources. The narrative program summary is a high-level overview of the agency's mission and a description of the agency's approach to counter-drug activities. Working with ICE OBPP, programs will be required to populate a Resource Summary table that mirrors the 3-year budget profile of the Department's

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OMB submissions. The table details drug resources by function displayed for both appropriations and programs, projects, or activities. The table also should list the total amount of full-time equivalents dedicated to counter-drug activities.

After the submission of the Fall Drug Budget, the ONDCP Director will issue a letter to the DHS Secretary certifying the Department's Drug Budget for the coming President's Budget Submission.

### 4-3. DHS Deliverables and Timeline

The following table displays the deliverable, timeline, and a brief description of the deliverable. Note that additional information regarding budget execution deliverables can be found in Policy 2.4, Budget Execution. Programs are required to adhere to DHS Deliverables and Timelines.

<b>Deliverable Name</b>	<b>Timeline</b>	<b>Description</b>
Summer Budget Submission	Due prior to the OMB Budget Submission	ONDCP reviews the requested topline funding levels and performance to determine if the request addresses the National Drug Control Strategy and the annual funding guidance.
Fall Budget Certification	With the OMB Budget Submission	Programs submit funding levels and performance goals for counter-drug activities. ONDCP analyzes the submission and issues Fall Budget Certification Letter to the DHS Secretary.
Accounting and Performance Summary Reporting	Due around February 1 <sup>st</sup> each year	Handled by OIG (with the exception of FEMA and FLETC because they are under the \$50 million unreasonable burden threshold).
Budget and Performance Summary	Late December/Early January	The Budget Summary presents resources and performance as part of the National Drug Control Strategy
Financial/Execution Plan	45 days after enactment	A comparison of the request to enacted levels as it relates to the Drug Submission.
Reprogramming/Transfer Notification	Prior to Congressional Notification	ONDCP must approve reprogramming/transfers in excess of \$1,000,000 that are included as part of the Drug Budget methodology

## **Procedures**

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

## **Authorities and References**

### **Authorities**

Public Law 101-576, Chief Financial Officers Act of 1990

Public Law 109-469, ONDCP Reauthorization Act of 2006

Title 21, U.S. Code Section 1703, "Appointment and duties of Director and Deputy Directors"

Title 31 U.S. Code Section 902, "Authority and functions of agency Chief Financial Officers"

Title 31, U.S. Code, Section 9703, "Department of the Treasury Forfeiture Fund"

### **References**

Government Accountability Office, A Glossary of Terms Used in the Federal Budget Process (GAO-05-734SP) (September 2005)

Office of Management and Budget (OMB) Circular No. A-19, Legislative Coordination and Clearance

OMB Circular No. A-25, User Charges



## **Glossary**

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

<b>Acronym</b>	<b>Definition</b>
CBP	U.S. Customs and Border Protection
CFO	Chief Financial Officer
DHS	Department of Homeland Security
DNI	Director of National Intelligence
FEMA	Federal Emergency Management Agency
FLETC	Federal Law Enforcement Training Center
FMPM	Financial Management Policy Manual
FY	Fiscal Year
ICE	U.S. Customs and Immigration Enforcement
NIP	National Intelligence Program
OCFO	Office of the Chief Financial Officer
OCIO	Office of the Chief Information Officer
ODNI	Office of the Director of National Intelligence
OIG	Office of Inspector General
OMB	Office of Management and Budget
ONDCP	Office of National Drug Control Policy
PA&E	Program Analysis and Evaluation (within ICE OBPP)

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RAD	Resource Allocation Decision
RAP	Resource Allocation Plan
TEOAF	Treasury Executive Office for Asset Forfeiture
TFF	Treasury Forfeiture Fund
USCG	U.S. Coast Guard
USCIS	U.S. Citizenship and Immigration Services

<b>Terms</b>	<b>Definition</b>
Budget Justification	The documents that an agency submits to the appropriations committees in support of its budget request. OMB prescribes justification materials, which typically explain changes between the current appropriation and the amounts requested for the next fiscal year.
Super Surplus	The Super Surplus Fund is available for obligations or expenditures in connection with law enforcement activities of any Federal agency or of a Department of the Treasury law enforcement organization.
Resource Allocation Decision	The Secretary's formal approval of Program's RAPs at the close of the Program Review. The RAD is issued after the Program Review Board deliberates on the RAP. RADs will set resource allocation guidance for Programs for the Future Years Homeland Security Program and become the basis for the budget submission to OMB.
Resource Allocation Plan	DHS annually develop proposed programs consistent with the Integrated Planning Guidance. These programs, expressed in the RAP, reflect systematic allocation of resources required to achieve missions, objectives, and priorities, and potential alternative methods of accomplishing them. Resource requirements reflected in RAPs are translated into time-phased funding requirements. RAPs must account for long-term requirements and resources including human capital, construction and investments, operating and maintenance, and potential disposal or termination costs, and program performance goals. RAPs are submitted to PA&E in late March and initiate the annual Program Review.

## Section 2.11 Other Budget Authority

User fee	A fee assessed to users for goods or services provided by the Federal Government. User fees generally apply to federal programs or activities that provide special benefits to identifiable recipients above and beyond what is normally available to the public. User fees normally are related to the cost of the goods or services provided. Once collected, they must be deposited into the general fund of the Treasury, unless the agency has specific authority to deposit the fees into a special fund of the Treasury. An agency may not obligate against fees collected without specific statutory authority.
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